

CITY OF TEMECULA, CALIFORNIA
**PROPOSED ANNUAL
OPERATING BUDGET**

FISCAL YEAR
2023-2024



ANNUAL OPERATING BUDGET

Fiscal Year 2023-24



City Council

Zak Schwank, Mayor

James "Stew" Stewart, Mayor Pro Tem

Jessica Alexander, Council Member

Curtis Brown, Council Member

Brenden Kalfus, Council Member

City Management

Aaron Adams, City Manager

Kevin Hawkins, Assistant City Manager

Luke Watson, Deputy City Manager

Jennifer Hennessy, Finance Director

City of Temecula

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Mayor Zak Schwank was reelected by District 5 voters for a second term on the City Council in November. He was first elected to serve on the City Council in 2018, following two full terms as a Temecula Community Services Commissioner.

"It is truly an honor to serve Temecula and to be part of a team that places the safety, and a high quality of life for all of its residents, at the forefront," Mayor Schwank said. "Our great City has enjoyed 33 wonderful years, and I am confident that 2023 will be another year of growth and progress in which we continue to build upon Temecula's reputation as an exceptional place to live, work, and play."

Schwank is an advocate of sustainable housing for all income levels, enhancing the City's plentiful park amenities and recreation facilities, promoting the arts, and celebrating culture and the City's wide range of diversity to provide an inclusive and family-friendly City for all.

"Like all growing and thriving cities, Temecula has its challenges and acknowledging them means we can tackle and overcome them," Mayor Schwank said. "Embracing challenge is a trigger for growth — economically, culturally, and as a community — and I believe we as Temeculans have always risen to the challenges put in front of us and conquered them. I look forward to the achievements we all make together as a City."

As Mayor, Schwank will continue to focus his efforts on preserving and enhancing a safe and beautiful City for its residents as well as the tens of thousands of visitors that travel to Temecula every year. A staunch supporter of City mobility options, Schwank will also continue to enhance Temecula's bike lane and trail system including safe bicycle lanes and off-street trail connections to complete a "loop" around the City for cyclists and pedestrians. As the outgoing Chairman of the Riverside Transit Agency, Schwank supports public transportation networks as just one of the efforts to reduce traffic in Temecula and the region.

Zak Schwank
Mayor
City of Temecula



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TRANSMITTAL MESSAGE

May 25, 2023

Honorable Mayor and Members of the City Council:

I am pleased to submit the Proposed Annual Operating Budget for the Fiscal Year 2023-24. This budget document was developed to serve as the financial plan for the City's programs and policies. It reflects the resources necessary to meet the goals, programs, and service priorities that the City Council is committed to providing its citizens.

The Fiscal Year 2023-24 Proposed Annual Operating Budget has been developed after a considerable review process. Departmental budget submittals were prepared and reviewed by line item in connection with projected revenues. Detailed performance objectives and accountability measures were developed consistent with the City's Quality of Life Master Plan. Five-year revenue and expenditure projections were developed to identify the future impacts of proposed staffing and program changes, as well as the impact of proposed capital improvement projects. The resulting budget is realistic and balanced and continues to provide quality services to the community while effectively utilizing available resources.

As you will read below, the City's General Fund is not only balanced for the ensuing fiscal year, but also projected to be balanced for the next five fiscal years. Additionally, the City's reserve funds are fully funded across all five years of the long-range financial forecast.

CITY OF TEMECULA PROFILE

The City of Temecula is a dynamic community comprised of approximately 108,899 citizens. The City maintains 42 parks on 337 developed acres throughout the community, which provide recreation opportunities for both the citizens of Temecula, as well as surrounding communities. Police and Fire protection services are provided through contracts with Riverside County. The Temecula Valley Unified School District provides 29 schools with 26,981 students at the kindergarten through 12th grade levels within the City. The City of Temecula prides itself on its community focus and quality of life.

Temecula's residents enjoy one of the finest lifestyles Southern California has to offer. Environmental and residential factors create a beautiful setting that attracts young, well-educated families to upscale homes that are relatively inexpensive by Southern California standards. Geography contributes to the City's population and retail growth from San Diego and Orange Counties.

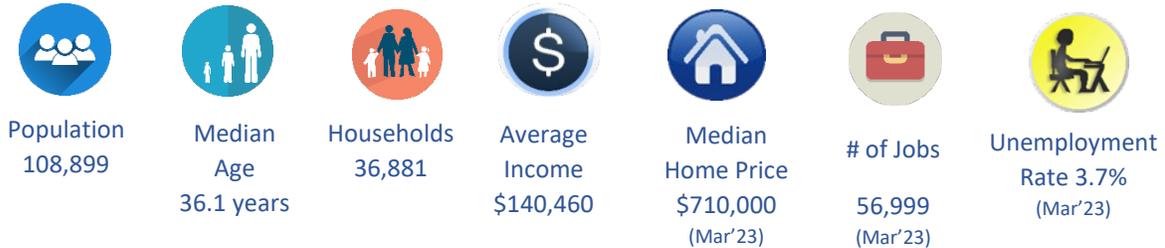


Temecula's leadership has approached economic growth from a qualitative standpoint, providing the City with a favorable share of the region's higher paying and high technology career opportunities. The City's average income levels are higher than the surrounding region, the educational performance of its young people is above the state average, and Temecula has been recognized as one of Nation's safest cities.

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ECONOMIC INDICATORS

The City of Temecula monitors several economic and demographic indicators, which play a role in the development of revenue projections.



- Estimated Population: down 0.5% from 2022 (Source: State Department of Finance)
- Median Age: no change from 2022 (Source: Claritas360 Report – 12/12/22)
- Number of Households: up 0.7% from 2022 (Source: Claritas360 Report – 12/12/22)
- Average Household Income: down 2.3% from 2022 (Source: Claritas360 Report – 12/12/22)
- March Median Home Price: down 2.5% from 2022 (Source: Southwest Riverside County Association of Realtors)
- Number of Jobs: up 2.9% from March 2022 (Source: EDD)
- March Unemployment Rate: up from 3.4% in March 2022, Riverside County: 4.6%, CA: 4.8%, Nation: 3.6% (Source: EDD & BLS)

Temecula has experienced mixed results in the City’s economic indicators since this time last year. Population has decreased for the second year in a row Statewide, as well as locally. Statewide migration out of the state is reportedly due to the availability of remote work opportunities. While Temecula’s average household income has declined, the number of jobs has increased by 2.9% over the prior year. Unemployment has increased slightly, however remains lower than the County and the State.

LOCAL ECONOMY AND LEGISLATIVE IMPACTS

Local Economy

As the economic indicators noted above fluctuate, the impact to the local economy is evident in the retail activity and sales tax trends. Despite a flattening of Sales Tax revenue, both national retailers and local entrepreneurs continue to invest in Temecula by opening businesses, undergoing expansion projects and starting new construction.

With Temecula’s regional shopping mall, Old Town district, and auto mall, shoppers from the entire Temecula Valley region contribute to the City’s sales tax base. Temecula residents generated \$38,886 in sales tax per capita in 2022, which far outpaced neighboring cities and statewide averages.

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The Temecula economy continues to attract new businesses, with several new establishments that have recently opened or are expected to open soon. Both national franchises and local establishments alike will be a welcomed addition to the local economy.

Manufacturing/Industrial

Skorpios Technologies (semiconductor wafer/chip manufacturer)
Symbio North America (hydrogen fuel cell vehicle power assembly)
Remington Building (33,927 square feet)
Mountain View Buildings (20 building complex)
Winchester/Diaz Buildings (2 building complex)

Hotel Development

Everhome Suites (117 room hotel)

Expansions

Temecula Valley Hospital - Behavioral Health Center
U-Haul Expansion

Other

Residential Care Facility (34 units, 24,400 square feet)
Parker Medical Center II

Restaurants/Bar

Archibald's Burgers and More
Benihana
Corbeaux Wine and Tea House
Kompoocha Brewery
Krispy Kreme
Longhorn Steakhouse
Ono Hawaiiin BBQ
Rally's Burger
Texas Roadhouse

Retail/Entertainment

Aldi (2nd location)
Esporta Pickleball Club
Kennedy Meat Co.
Portals Entertainment
The Sugar Spot Candy Store

Legislative Impacts

The City of Temecula actively follows state and federal legislative proposals each year and works closely with the League of California Cities and the National League of Cities to stay informed and engaged to ensure the City supports legislation that aligns with the City's local legislative platform guiding principles:

I. Preservation of Local Control - Support measures that preserve and protect the City's general law powers and duties to enact legislation and policy direction concerning local affairs. Oppose measures that preempt local authority.

II. Promotion of Fiscal Stability - Support measures that promote fiscal stability, predictability, and financial independence. Support measures that preserve and promote the City's revenue base. Oppose measures that mandate costs with no guarantee of local reimbursement or offsetting benefit. Oppose measures that shift local funds to the county, state, or federal government, without offsetting benefit.

III. Support Funding Opportunities - Support measures that allow the City to compete for its fair share of regional, state and federal funding including competitive grants and other funding programs. Support measures that promote dedicated funding streams at the regional, state and federal levels allowing the City to maximize local revenues, offset and leverage capital expenditures, and maintain City goals and standards.

TRANSMITTAL MESSAGE

The City is collectively supporting a State investment of \$3 billion in ongoing funding for cities to increase the supply of affordable housing and reduce homelessness and \$1 billion to reimburse cities for unfunded mandates. In addition, the City is opposing efforts to reduce, eliminate or divert essential local revenue sources to offset the State’s significant budget shortfall.

Recent legislation that potentially impacts the City’s operations include the following:

Initiative 21-0042 (The Taxpayer Protection and Government Accountability Act) – This ballot measure has qualified for the November 2024 ballot. The provisions of the measure make it more difficult for voters to pass measures needed to fund local services and infrastructure by increasing the threshold for passage and prohibiting local advisory measures. If passed, the measure would require the City to do an in-depth analysis of any new revenue sources and existing revenues streams subject to increases, Consumer Price Index adjustments or otherwise, to determine whether the revenue streams would be subject to voter approval. This would include new or increasing fees related to parks and recreation, community development, public safety, and public works.

GOALS AND OBJECTIVES

The City Council recently adopted the Temecula 2040 Quality of Life Master Plan (QLMP) in November 2022. The Temecula 2040 Plan is a living document that reflects the vision and long-term goals of the City. As Temecula continues to grow and mature, the Temecula 2040 Plan will be a crucial part of not only maintaining the City’s quality of life, but to take a proactive approach and identify specific community needs, goals, and possible improvements. The City of Temecula utilizes the QLMP to formulate and budget Citywide projects. In addition, the QLMP is used to guide planning, investment decisions, to provide vision and continuity for the next phase of the City's journey, and for continuous process improvement in partnership with Temecula's residents.



In an effort to incorporate the QLMP into the City’s budget process, the QLMP includes specific goals based on the Core Values of the QLMP. These goals are used by each department to develop short-term objectives and performance measures for completion in the upcoming fiscal year and are reflected in the Department Information and Performance Measures sections of the budget document.

The QLMP outlines 7 Core Values:



Healthy & Livable City



Economic Prosperity



Safe & Prepared Community



Sustainable & Resilient City



Transportation Mobility & Connectivity



Accountable & Responsive City Government



Equity

TRANSMITTAL MESSAGE

GENERAL FUND ANALYSIS

The General Fund forecast over the coming five years is balanced, with its Reserve for Economic Uncertainty and its Secondary Reserve fully funded in all five years.

Ending fund balance for Fiscal Year 2023-24 is projected to be \$36,787,531, of which \$23,968,300 is committed to fulfilling the Fund’s policy-level reserves of 25% of Operating Expenditures. A total of \$894,735 of fund balance is committed to cover the costs of a Police Officer position funded by the Pechanga Tribe and future Capital Improvement Projects.

A total of \$11,924,496 in fund balance is unassigned and available for one-time appropriations.

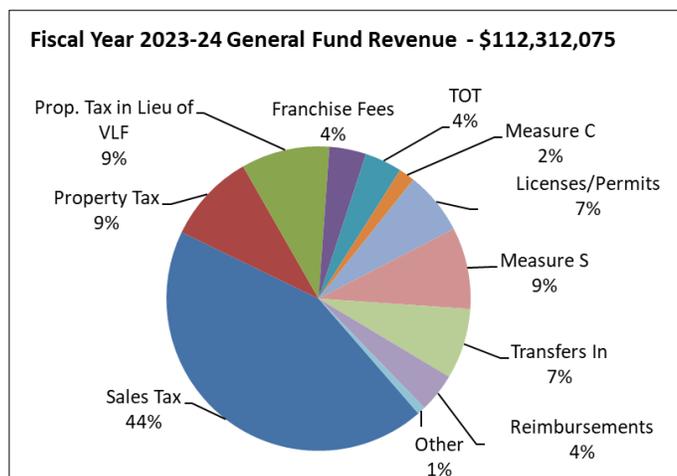
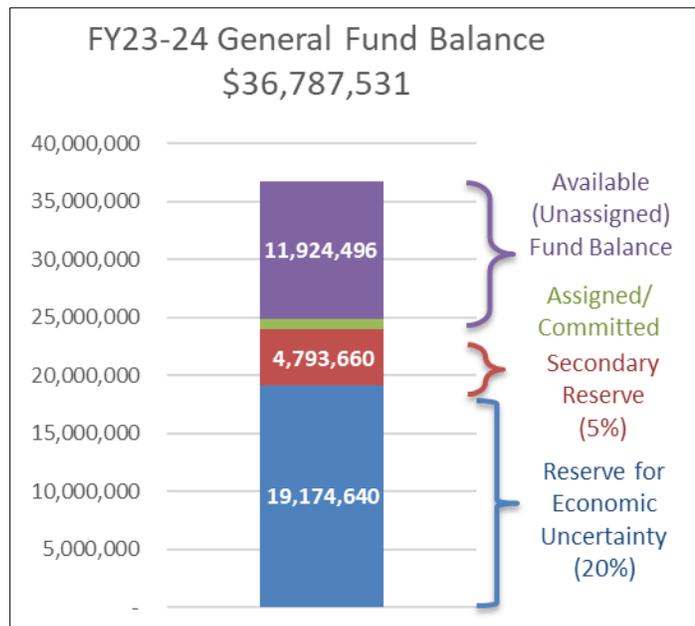
General Fund Revenue Highlights

General Fund revenue is projected to remain flat compared to the prior year with a total of \$112,312,075. Tax revenues are projected to increase by 6.6% due to growth in Property Tax and transfers in from the Measure S Fund to support public safety.

The Fiscal Year 2023-24 General Fund major revenue sources are summarized below:

- **Sales Tax (\$50,281,000)** is projected to increase by 0.3% over the prior fiscal year as taxable retail sales activity is leveling off within the local economy and concerns of a weakening economy.

Property Tax (\$10,735,507) is projected to increase by 4.7%, due to a stable housing market. Property Tax revenue for Fiscal Year 2023-24 is based on assessed valuation from the year prior, so with the decreasing median home values currently occurring in the housing market, Property Tax projections for the following fiscal year will reflect this trend.



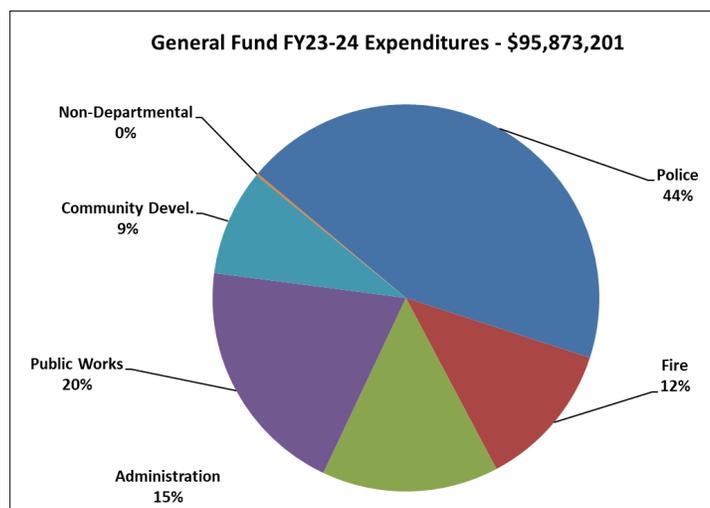
TRANSMITTAL MESSAGE

- **Franchise Fees (\$4,397,000)** are projected to increase 16.5% due to anticipated increases in utility rates charged for electricity, gas, and refuse services.
- **Transient Occupancy Tax (\$4,442,549)** is projected to remain flat compared to the prior year. While occupancy rates are currently higher than the previous year, the average daily hotel rates charged have decreased.
- **Licenses, Permits & Service Charges (\$7,532,557)** are projected to increase by 2% due to the continuation of development activity within the City.
- **Intergovernmental Revenues (\$10,563,244)** are projected to increase by 5.3% due to the increases expected in Property Tax In Lieu of Vehicle License Fees which is driven by property value assessments within the City.
- **Operating Transfers In (\$8,417,675)** are projected to increase by 1.6% due primarily to growth in the Gas Tax Fund, which is anticipated to transfer \$3,137,675 for street and road maintenance. The Supplemental Law Enforcement Services Fund is anticipated to transfer \$280,000 to supplement the Police Department budget. As part of the newly adopted Debt/Liability Paydown Strategy, a \$5 million transfer from the City’s Pension Trust is reflected in order to remit additional payments to CalPERS to pay down a portion of the unfunded accrued pension liability.
- **Operating Transfers In - Measure S (\$9,730,205)** will continue to fund 11 Police Officers, staffing for Fire Station No. 95, funding for the future replacement of the newly acquired fire ladder truck and inspection vehicles, and enhanced park maintenance services.

General Fund Expenditure Highlights

The largest expenditure of the General Fund is Public Safety, making up 56% of total General Fund expenditures. In accordance with the Measure S ballot language and City Council appropriation guidelines, the City has invested heavily in Public Safety over the past several years and continues to hold Public Safety as its highest priority.

In addition to the ongoing Measure S-funded Public Safety expenditures, the Police Department will continue to exceed the staffing goal of one officer per 1,000 residents and the Fire Department will continue to provide four firefighter personnel per engine at all five fire stations.



General Fund expenditures total \$95,873,201, which represents a 3.3% increase over the prior fiscal year.

TRANSMITTAL MESSAGE

- **Police (\$42,227,746)** is increasing by 3.9% over the prior year due to inflationary adjustments in the contract with Riverside County. The budget reflects 117 Sworn Officers, which includes continued patrol coverage of 210 hours per day, and full staffing for the Metro and CORE Teams. The budget also includes the replacement of two Police motorcycles and the purchase of a drone to assist with law enforcement operations.
- **Fire (\$11,778,255)** is increasing by 4.9% due to inflationary adjustments in the contract with Riverside County. The total Fire contract of \$20.3 million is offset by the Structural Fire Tax Credit of \$10.1 million.
- **Non-Safety Departments (\$42,037,911)** represents a 6.3% increase over the prior year, due primarily to the addition of authorized positions and the calculated cost of living adjustment in accordance with the City's labor agreements.
- **Non-Departmental (-\$170,711)** reflects a decrease over the prior year due to the anticipated reduction in the CalPERS unfunded pension liability, as a result of the City's Debt/Liability Paydown Strategy, which paid off \$7,250,000 of the unfunded liability in 2022.

Operating Transfers Out & One-Time Payments

This category of expenditures reflects funds that are transferred to meet the Debt/Liability Paydown Strategy, to the Capital Improvement Program and the Fire Facility Acquisition Fund.

- **CalPERS Unfunded Pension Liability (\$10,538,003)** to further reduce the City's annual pension costs by an estimated \$1.8 million per year.
- **OPEB Unfunded Liability (\$5,316,429)** to reduce the City's annual Other Post-Employment Benefits (OPEB) costs by an estimated \$645,000 per year.
- **Capital Improvement Fund (\$766,443)** to support the General Plan Update project (\$400,000) and the I-15 Congestion Relief project (\$366,443).
- **Fire Facilities Acquisition Fund (\$1,500,000)** to be transferred into a set-aside fund to accumulate resources for the potential acquisition of property and/or fire station rehabilitation. The Fiscal Year 2023-24 ending fund balance in this new fund is estimated to be \$4,500,000.

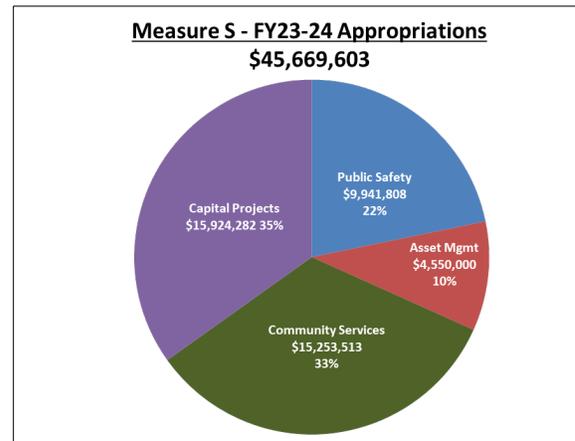
Overall, the General Fund remains structurally balanced, with revenues exceeding expenditures, and reserves are fully-funded each year of the ensuing five-year financial forecast. The City continues to budget in a conservative, yet realistic, manner while keeping close watch on several economic indicators. As conditions change, adjustments to the Fiscal Year 2023-24 revenue or expenditure budgets will be recommended and presented to the City Council for their approval.

TRANSMITTAL MESSAGE

MEASURE S FUND

With the approval of a one-cent transactions and use tax measure in November 2016, the Measure S Fund was established to account for this new revenue source. Fiscal Year 2023-24 Measure S revenue is projected to be \$40,042,788.

Measure S appropriations of \$45,669,603 reflect the priorities established in Budget Policy IV – Transactions and Use Tax Funding, and confirmed by the City Council at their February 28, 2023 meeting:



Public Safety (22%)

The budget includes \$9,941,808 of Measure S funding for 11 Police Officers, staffing for Fire Station No. 95, and funding for the future replacement of the newly acquired fire ladder truck and inspection vehicles.

Asset Management/Investment (10%)

As noted in Council’s appropriation guidelines for Measure S, ensuring adequate reserves are set aside for the future replacement of City-owned assets is critical to the long-term viability of the City’s operations. For Fiscal Year 2023-24, Measure S is contributing \$500,000 to the Technology Replacement Fund, \$2,050,000 to the Facilities Replacement Fund, and \$2,000,000 to the Streets Maintenance Fund.

Capital Improvement Program (35%)

The Fiscal Year 2023-24 budget includes \$15,924,282 of Measure S revenue allocated to fund multiple CIP projects. The influx on Measure S funding has allowed the City to leverage other funding sources, such as Development Impact Fees and various grant funds, to complete projects in a timelier manner.

Major Projects for Fiscal Year 2023-24 include:

- Community Recreation Center Renovation - \$1,474,306 - to augment funding from Quimby Fees, Development Impact Fees (Parks/Recreation) and developer contributions to reconfigure portions of the CRC and enhance safety features throughout the facility.
- Murrieta Creek Regional Sports Park - \$1,320,000 - to augment Quimby funding to start the design of a regional sports park facility near Jefferson and Sanborn Avenues. Construction of the project will be completed once additional funding has been secured.
- Pickleball Courts - \$1,100,878 – to augment the \$750,000 allocated in Fiscal Year 2022-23 and \$1,450,000 in Development Impact Fees (Parks/Recreation) to construct a Pickleball Complex.

TRANSMITTAL MESSAGE

General/Community Services (33%)

The Temecula Community Services District (TCSD) has historically been funded with voter-approved Measure C funding and program-related revenue. Measure S funding is used to augment Measure C, in order to maintain the award-winning programs, activities and events TCSD provides to the citizenry.

- TCSD Operations contribution - \$14,273,752
- Library contribution - \$891,364
- Enhanced Custodial Services - \$88,397

The ending fund balance within the Measure S Fund is projected to be \$12,358,216, which will carry-forward to the ensuing fiscal year. Over the forecasted five-year period, Measure S is projected to have adequate resources to fund public safety, asset management, capital projects and general services.

ADDITIONAL GENERAL FUNDS

Fund 006 – Fire Facility Acquisition Fund: This fund was established in Fiscal Year 2021-22 to accumulate resources to acquire and/or construct property for a future Fire Station. Annually, the General Fund transfers \$1.5 million to this fund from its available fund balance. The ending fund balance is projected to be \$4.5 million for Fiscal Year 2023-24.

Fund 110 – COVID-19 Pandemic Community Reinvestment Program Fund: This fund was established in Fiscal Year 2021-22 to provide grant funding to support the local economy to rebound from the global pandemic. A total of \$14,080,000 has been transferred into this fund from available General Fund balance. The Council approved six funding categories, including: (1) Business Support (\$3,080,000); (2) Non-Profit Support (\$1,000,000); (3) Homeless Services (\$1,000,000); (4) Housing Assistance (\$5,500,000); (5) Behavioral Health Services (\$1,500,000) and (6) Higher Education/Workforce Development (\$1,000,000), leaving \$1,000,000 subject to further Council appropriation.

MAJOR SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for activities paid for by taxes or other designated revenue sources that have specific limitations on use according to law. The City has several Special Revenue Funds. The major Special Revenue funds are highlighted below.

Fund 100 - Gas Tax: Gas Tax revenue is projected to be \$3,137,675, which reflects an increase of 11.0% as volume of gasoline sales increases. These funds are transferred to the General Fund to support street and road maintenance.

Fund 102 – Road Maintenance Rehabilitation Account (RMRA): Per the Road Repair and Accountability Act of 2017 (SB1-Beall), increased gas tax and vehicle registration fees were imposed to fund street and road projects and other transportation uses Statewide. RMRA revenue is projected to be \$2,717,382, which is an increase of 14.0%. These funds are allocated to the Pavement Rehabilitation Capital Improvement Project.

TRANSMITTAL MESSAGE

Fund 103 – Street Maintenance: This fund was established in Fiscal Year 2018-19 to accumulate resources for the future replacement of streets and roads throughout the City. Measure S contributes annually to this fund, which has a projected Fiscal Year 2023-24 ending balance of \$5,824,002.

Fund 105 – NPDES In Lieu Fees: This fund was established in Fiscal Year 2019-20 to account for the collection of In Lieu fees associated with the National Pollutant Discharge Elimination System (NPDES). Revenue is received as private development subject to NPDES requirements occur. Fiscal Year 2023-24 revenue is projected to be \$883,456 and an expenditure of \$500,000 is programmed to install storm drain inlet filters throughout the City.

Fund 106 – Uptown Temecula New Streets In Lieu Fees: This fund was established in Fiscal Year 2019-20 in conjunction with the adoption of the Uptown Temecula Specific Plan New Streets In Lieu Fee. Developers within the Specific Plan who cannot build new streets will be charged the In Lieu Fee. For Fiscal Year 2023-24, revenue is projected to be \$417,315, bringing the ending fund balance to \$805,219.

Fund 120 – Development Impact Fees (DIF): DIF revenue is projected to be \$7,792,890, which reflects a decrease of 23.5% due to the higher level of activity in the prior year occurring in the Sommer’s Bend development. DIF revenue varies from year-to-year as it is based on anticipated development projects. DIF Revenues are transferred to the CIP to fund capital projects. Fiscal Year 2023-24 ending fund balance is projected to be \$7,333,015.

Fund 125 – Public, Education & Government (PEG): PEG Fund revenues are received from local cable operators for the sole purpose of supporting the access facilities within the City. PEG Revenues are projected to be \$179,000, which will be spent on various technology equipment used to support the broadcast of City Council meetings and events. Fiscal Year 2023-24 ending fund balance is projected to be \$769,449.

Fund 140 – Community Development Block Grant (CDBG): CDBG revenue is projected to be \$621,857, for operations, community grants and capital projects.

Fund 145 – Temecula Energy Efficiency Asset (TEAM) Fund: This fund was established to capture energy efficiency rebates to be used to fund future energy efficiency projects. In Fiscal Year 2020-21, the City received a rebate of \$640,754 for the acquisition of street lights and conversion to LED bulbs. These funds, combined with the existing fund balance, are programmed to fund an Electric Vehicle Charging Station capital project, lighting along Murrieta Creek, and Sports Field Lighting upgrades. Fiscal Year 2023-24 ending fund balance is projected to be \$34,599.

Fund 150 – AB2766 Motor Vehicle Subvention Fund: This fund was established to account for subvention funds used to implement programs/projects to reduce air pollution from motor vehicles. Fiscal Year 2023-24 revenue is projected to be \$142,977. The majority of these funds are programmed for capital projects, including the Citywide Bike Lane and Trail Program.

TRANSMITTAL MESSAGE

Fund 160 – Supplemental Law Enforcement Services Fund: This fund was established to account for state grant funds to assist cities in delivering front-line law enforcement services. Fiscal Year 2023-24 revenue is projected to be \$280,000 and will be transferred to the General Fund to support law enforcement.

Fund 165– Affordable Housing Fund: The Affordable Housing Fund reflects the housing-related activities of the former Temecula Redevelopment Agency. Total Revenue for Fiscal Year 2023-24 of \$1,900,000 includes the State Department of Finance allocation of \$250,000 designated for the administration of the wind down of redevelopment obligations. Expenditures reflect the ongoing administration of the City’s Affordable Housing program as well as \$1,450,000 to support various Affordable Housing capital projects.

Fund 170 – Measure A: Measure A revenue is projected to be \$4,354,000 which reflects a 0.5% increase over the prior year. This revenue is restricted for use on local streets and roads, and is programmed to support street and road maintenance. Fiscal Year 2023-24 ending fund balance is projected to be \$2,743,618.

INTERNAL SERVICE FUNDS

Internal Service Funds are used to account for the funding of goods and services provided by one department to other benefitting departments on a cost-reimbursement basis. Additionally, the City maintains several Replacement Funds designed to accumulate resources for the future replacement of City equipment, technology, and facilities.

Fund 300 – Insurance: Projected expenses total \$2,239,809, which covers the cost of administering the City’s liability and property insurance programs. The projected fund balance is \$300,123, which currently falls below the desired balance of \$450,000, and will be increased over the next two years to the desired level.

Fund 305 – Workers’ Compensation: Projected expenses total \$550,365, which covers the cost of administering the City’s self-insured Workers’ Compensation program. The projected fund balance is \$1,052,106, which falls below the desired balance of \$1.5 million, and will be increased over the next two years to the desired level.

Fund 310 – Vehicles and Equipment: Projected expenses total \$435,000 to replace several fleet vehicles and heavy equipment that have reached the end of their useful lives. The projected fund balance is \$5,033,884.

Fund 320 – Information Technology: Projected expenses total \$6,298,640, which provides for the management of the City’s computers, audio-visual equipment, cyber security, and telephone systems. The projected fund balance is \$1,521,413.

Fund 325 – Technology Replacement: Projected expenses total \$350,000 to replace the City’s audio-visual equipment at the TVE2, replace the Data Center firewall, redesign the City’s website and to fund the annual computer replacement program. The projected fund balance is \$2,273,467.

TRANSMITTAL MESSAGE

Fund 330 – Support Services: Projected expenses total \$385,530, which provides for the management of the City’s central reception, printing and mail activities. The projected fund balance is \$48,176.

Fund 335 – Support Services Replacement: Projected expenses total \$10,000 to replace the Central Services copy machines. The projected fund balance is \$404,931.

Fund 340 – Facilities: Projected expenses total \$1,687,009, which provide for the operations and maintenance of the City’s buildings and parking structure. The projected fund balance is \$838,421.

Fund 350 – Facility Replacement: Projected expenses total \$1,208,125 for Capital Outlay to support the Aquatics division within the Temecula Community Services District and the City Facilities Rehabilitation capital project. The projected fund balance is \$1,182,413.

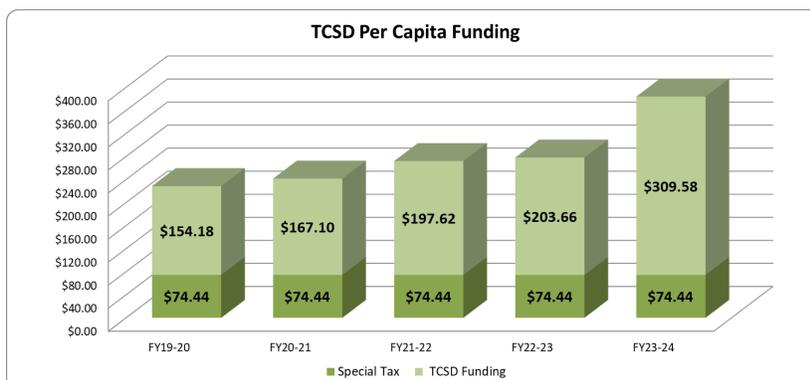
SUCCESSOR AGENCY TO THE REDEVELOPMENT AGENCY (SARDA)

Fund 380 – SARDA: Projected expenses total \$6,656,568 primarily to pay debt service expenditures on the outstanding 2017A and 2017B Redevelopment Agency Tax Allocation Bonds.

TEMECULA COMMUNITY SERVICES DISTRICT (TCSD)

The Temecula Community Services District was established as an assessment district to provide a comprehensive neighborhood and community park system, as well as a complement of recreational and cultural programs and events. TCSD also provides street lighting, median and slope maintenance, refuse hauling and a recycling program, and library services (known as Service Level Funds).

Combined revenue for TCSD totals \$32,280,452, which reflects an increase of 16.3% over the prior year. The majority of the increase is from TCSD Operations as the Margarita Recreation Center (MRC) will be reopening in Fall 2022, after an extensive rehabilitation of the facility. Additionally, the Service Level D – Refuse/Recycling assessment levy is projected to increase by 11.2%, due to the contractually obligated inflationary increase. Combined expenditures for TCSD total \$33,930,040 and reflect an increase of 12.2% due to the additional staff and operational costs associated with the opening of the MRC and the increased contractual costs for Service Level D – Refuse/Recycling.



Ending fund balance for TCSD is projected to be \$3,353,566 for Fiscal Year 2023-24.

As noted in the adjacent chart, TCSD’s Special Tax (Measure C) funds approximately 20% of the District’s Parks and Recreation budget. The remaining 80% comes from Measure S and programmatic revenues.

TRANSMITTAL MESSAGE

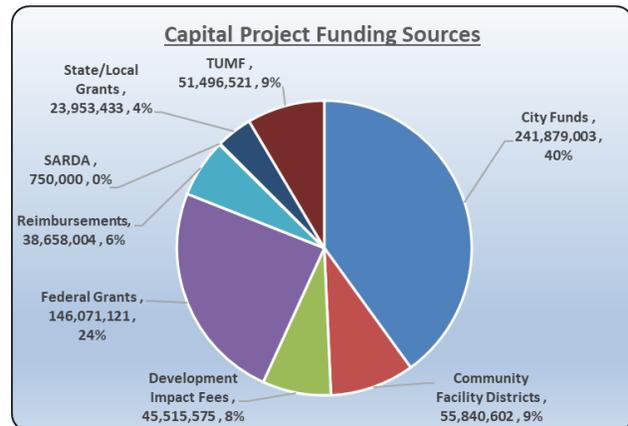
CAPITAL IMPROVEMENT PROGRAM (CIP)

The City’s five-year Capital Improvement Program (CIP) is presented to the City Council under separate cover. This program provides a five-year plan for capital improvements that is updated annually to ensure compliance with the program. The impact of capital projects on maintenance and operating costs were taken into consideration in the development of the operating budget.

The CIP includes a total of \$818,836,828 in identified capital projects, with a total of \$604,164,259 in project funding. There is \$214,672,573 in “Unspecified” project funding, indicating that a revenue source has not yet been secured for these projects, which have been identified as necessary infrastructure for the City, and will require that funding sources be identified before the project construction can commence. Capital projects are categorized into five Project Types, as noted in the adjacent table.

Project Type	Number of Projects	Total Project Cost
Circulation	23	537,052,350
Housing	4	20,401,000
Infrastructure	56	134,282,534
Parks/Rec	18	62,644,210
CFD-Funded	3	64,456,734
Total CIP	104	818,836,828

Various sources contribute to the funding of the Capital Improvement Program, including many City Funds, State and Federal Grants, Community Facility District Funds, Successor Agency Funds, and Transportation Uniform Mitigation Fee (TUMF) Funds. The City seeks all available funding sources for projects, including federal, state, and local grants, outside contributions and City funds. Total funding for the Fiscal Years 2024-28 CIP program reflects 64% from outside funding sources, with the remaining 36% provided by various City funds, including Measure S, Measure A, Development Impact Fee Funds, General Fund, Capital Financing, and several other sources.



A total of 12 new projects have been added to the CIP including the following:

- 1) Bike Lane Upgrades – Citywide
- 2) Bridge Maintenance
- 3) Interstate 15 Corridor Branding and Visioning Improvements
- 4) Old Town Temecula Parklets Program
- 5) Pavement Management Program Update
- 6) Pedestrian Ramp Upgrades – Citywide
- 7) Sidewalks – Third Street
- 8) Storm Drainpipe Lining
- 9) Traffic Signal – Safety Lights and Signal Communication Upgrades
- 10) Traffic Signal – Pedestrian Signal Equipment Upgrade Phase 2 – Citywide

TRANSMITTAL MESSAGE

- 11) Uptown Temecula Affordable Housing Site
- 12) Vacant Parcel Clean-Up and Beautification

As part of the development of the Capital Improvement Program budget, each project is evaluated to identify any ongoing impacts to the Operating Budget. Six projects reflect the addition of ongoing operating costs, while one project identifies ongoing operating savings. The amounts identified on the table are incorporated into the General Fund Five-Year Forecast.

Capital Project	Operating Budget Account	Description	2024-25 Projected	2025-26 Projected	2026-27 Projected	2027-28 Projected
711 - CITY SECURITY CAMERA SYSTEM	5250 - OTHER OUTSIDE SERVICES	Maintenance and Operations of Security Camera System	350,000	350,000	350,000	350,000
724 - CITYWIDE FINANCIAL SYSTEM UPGRADE	5211 - SOFTWARE & MAINTENANCE	Annual Software Maintenance	86,000	86,000	86,000	86,000
688 - CITYWIDE STREETLIGHT ACQUISITION & LIGHT EMITTING DIODE (LED) RETROFIT	5319 - STREET LIGHTING	Electricity Savings	(675,305)	(695,564)	(709,475)	(723,665)
690 - I-15/STATE ROUTE 79 SOUTH INTERCHANGE ENHANCED LANDSCAPING	5415 - LANDSCAPE MAINTENANCE	Required by Caltrans	58,490	60,830	62,046	63,289
692 - MARGARITA RECREATION CENTER	5100 - SALARIES & WAGES	Staffing for MRC (4 positions)	507,166	527,453	548,551	570,493
	5119 - PART-TIME (PROJECT)	Project Staffing for MRC (45 positions - 13.07 FTEs)	679,882	707,078	735,361	764,775
	5240 - UTILITIES	Additional Utility Costs	70,000	71,400	72,828	74,285
	5250 - OTHER OUTSIDE SERVICES	Janitorial/Security	126,767	129,302	131,888	134,526
			<u>1,383,816</u>	<u>1,435,233</u>	<u>1,488,628</u>	<u>1,544,079</u>
780 - OLD TOWN SECURITY CAMERA & SOUND SYSTEM	5215 - REPAIR & MAINTENANCE	Maintenance fee for Old Town Sound System	75,000	75,000	75,000	75,000
155 - PARK RESTROOMS RENOVATIONS, EXPANSION AND AMERICANS WITH DISABILITIES ACT (ADA) IMPROVEMENTS	5250 - OTHER OUTSIDE SERVICES	Janitorial Services	27,061	27,602	28,154	28,717
Total Incremental Operating & Maintenance Impacts			1,305,062	1,339,101	1,380,353	1,423,420

2023-24 AUTHORIZED STAFFING

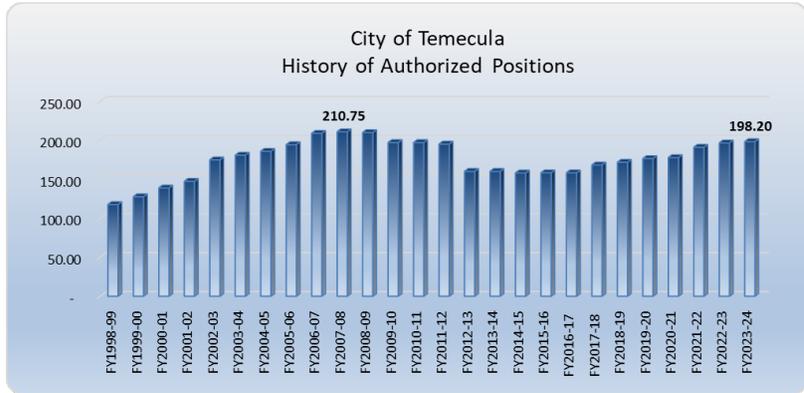
Total authorized Full Time Equivalent (FTE) positions total 198.2 authorized positions, including one authorized/unfunded position in the Planning Department. The increase reflects 2.75 new positions compared to the prior year. All new recommended positions are summarized by department below:

- City Manager’s Office (0.25 positions)
 - Senior Office Specialist (conversion from 0.75 to 1.0 FTE)
- Public Works (2 positions)
 - Maintenance Worker I - Facilities
 - Maintenance Worker I – Streets/Parks
- Information Technology/Support Services (0.5 position)
 - IT Technician I/II (conversion from 0.5 to 1.0 FTE)

Public Safety personnel is provided through contracts with Riverside County and CalFire. A total of 117 sworn Police Officers and 18 Community Service Officers are included in the Police budget, and a total of 71 personnel are reflected in the Fire Department budget for Fiscal Year 2023-24.

TRANSMITTAL MESSAGE

In addition to the Authorized Positions, the City employs two Accounting Assistants to support the implementation of the City’s new financial system. A significant number of part-time, non-benefitted Project employees also are employed to assist with the multitude of programs offered by the Temecula Community Services District. For Fiscal Year 2023-24, an estimated 70.3 full-time equivalents will be hired as seasonal and part-time support.



Total Authorized Positions remains below the peak in Fiscal Year 2007-08 by 12.55 positions.

CONCLUSION

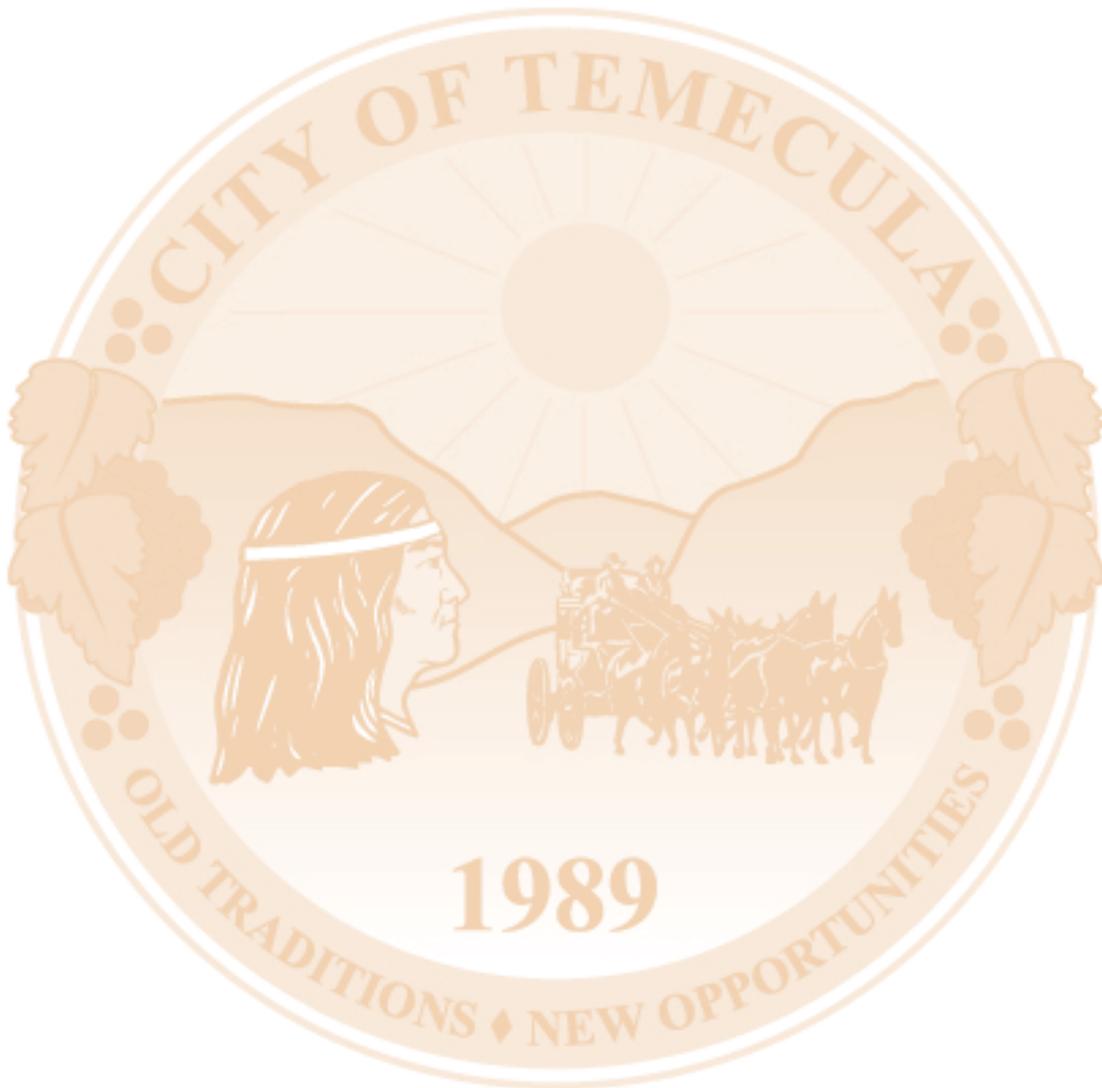
In conclusion, the City of Temecula is in a solid fiscal position with the General Fund balanced and all reserves fully funded not only in Fiscal Year 2023-24 but throughout the ensuing five-year period. The Capital Improvement Program is the largest in the City’s history and will deliver a wide array of improvements to infrastructure, facilities, affordable housing, enhanced parks, new trails and many other amenities the citizens of Temecula enjoy.

I would like to express my appreciation to the City Council for providing the direction and support crucial to achieving the City’s goals. I would also like to recognize the contributions of City staff for not only creating a responsive operating budget, but also for their commitment to providing top quality services to all who live, work, and play in Temecula. I would like to give special thanks to the City’s Budget Team: Jennifer Hennessy, Director of Finance; Paula Majors, Finance Manager; and Catlin Dorset, Senior Accounting Technician for their long hours and dedication to the City and this budget process.

Sincerely,



Aaron Adams
City Manager



DIRECTORY

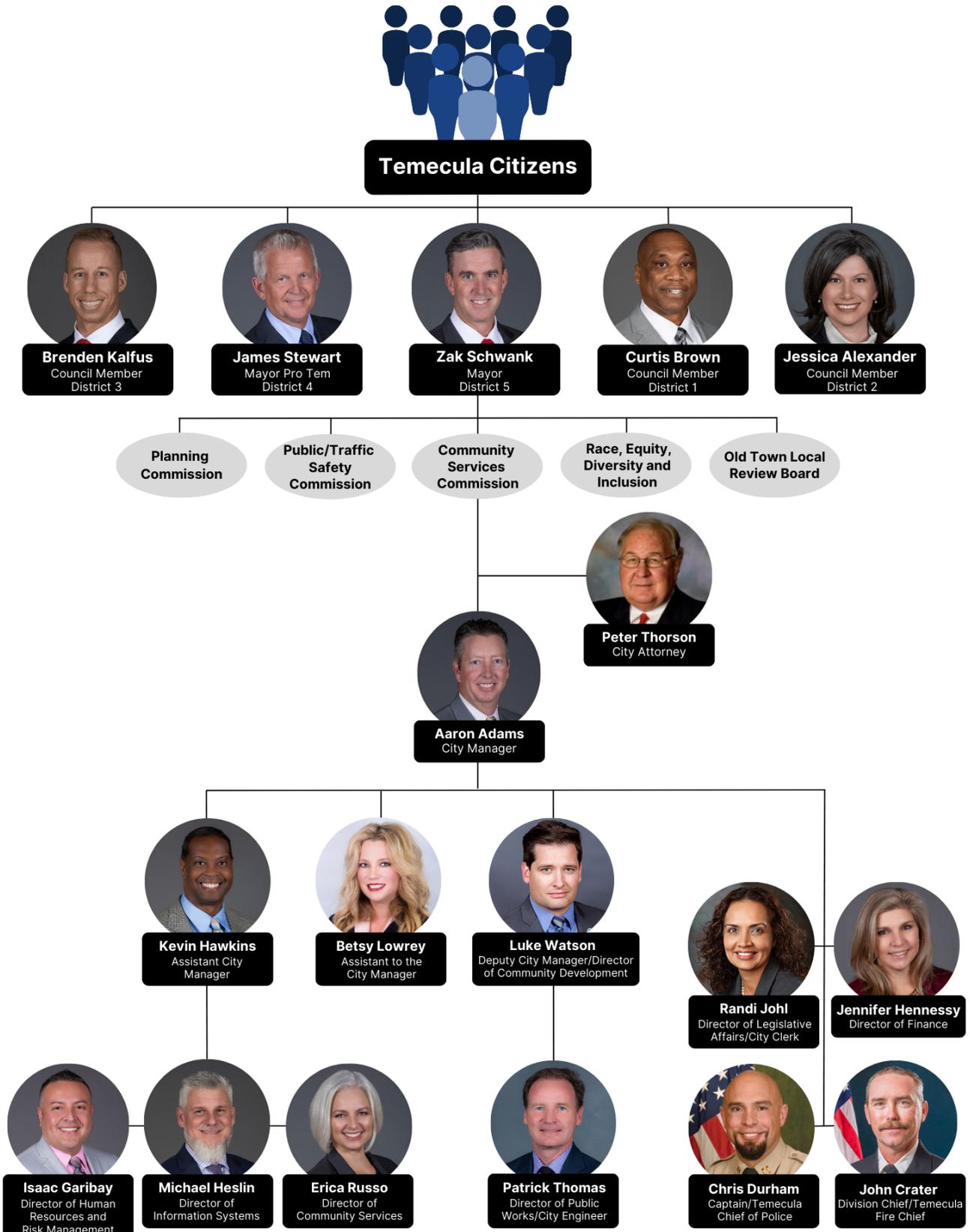
EXECUTIVE MANAGEMENT:

City Manager.....	<i>Aaron Adams</i>
Assistant City Manager	<i>Kevin Hawkins</i>
Deputy City Manager	<i>Luke Watson</i>
Director of Legislative Affairs/City Clerk.....	<i>Randi Johl</i>
City Attorney.....	<i>Peter M. Thorson</i>
Director of Finance.....	<i>Jennifer Hennessy</i>
Director of Public Works/City Engineer	<i>Patrick Thomas</i>
Director of Community Services	<i>Erica Russo</i>
Director of Information Systems.....	<i>Michael Heslin</i>
Director of Human Resources/Risk Management	<i>Isaac Garibay</i>
Captain/Temecula Chief of Police.....	<i>Chris Durham</i>
Division Chief/Temecula Fire Chief.....	<i>John Crater</i>

CITY OF TEMECULA BUDGET TEAM:

Director of Finance.....	<i>Jennifer Hennessy</i>
Assistant Finance Director	<i>Ward Komers</i>
Finance Manager	<i>Paula Majors</i>
Senior Accounting Technician.....	<i>Catlin Dorset</i>

CITY ORGANIZATIONAL CHART



MISSION STATEMENT

The mission of the City of Temecula is to maintain a safe, secure, clean, healthy, and orderly community; to balance the utilization of open space, parks, trail facilities, quality jobs, public transportation, diverse housing, and adequate infrastructure; and to enhance and revitalize historic areas.

The City will encourage programs for all age groups, utilize its human resources, and preserve its natural resources while stimulating technology, promoting commerce, and utilizing sound fiscal policy.

It is the City Council's resolve that this mission will instill a sense of pride and accomplishment in its citizens and that the City will be known as a progressive, innovative, balanced, and environmentally sensitive community.

VALUE STATEMENT

T	TEAMWORK among all employees
E	ENHANCEMENT of the work environment through open lines of communication
M	MUTUAL respect of others
E	EDUCATION of employees and citizens about the operations and accomplishments of the City
C	CUSTOMER service is our most important product
U	UNLIMITED potential for continued personal growth and organizational development
L	LEADERSHIP in local government
A	ASSUMING 100% responsibility for projects and assignments

CITYWIDE LONG-TERM GOALS

CORE VALUES: The Quality of Life Master Plan (QLMP) provides the framework for the City’s Strategic Budgeting activities. The City Council has set priorities and guided staff in developing seven (7) core values upon which to focus time and resources (as identified in the QLMP). These areas include:



Safe & Prepared Community



Remain one of the safest cities in California and the nation. Ensure funding for public safety remains the highest priority. Maintain a ratio of one police officer per 1,000 population. Support community oriented policing and maximize community leadership in public safety. Achieve a City ISO rating of 1.0. Maintain a five minute or less response time for fire protection. Minimize impact to life, property and the environment from natural hazards and emergency situations. Provide recreational and other activities for youth. Provide effective enforcement of City zoning, building, fire and grading codes, and graffiti abatement. Continue to provide public information and training surrounding emergency management and public safety.

Transportation Mobility & Connectivity



Maintain and improve our roadway network. Promote job growth in Temecula and nearby areas. Market the opportunities to work and shop locally. Expand and enhance the transportation network. Establish a connected pedestrian, bicycle and equestrian transportation system. Coordinate land use and transportation to create a balanced, modern and integrated transportation system. Increase transportation and mobility options. Develop a Complete Streets Policy document. Additional public Electric Vehicle (EV) charging stations.

Healthy & Livable City



Support healthy and active lifestyles. Be a sustainable community that embraces residents’ quality of life. Be a diverse community that values and supports people of all ages, backgrounds, cultures, disabilities and religious beliefs. Provide accessible sports, recreational, cultural, health/therapeutic and community engagement facilities, programs and resources for all Temecula residents. Enhance Temecula’s position as a regional medical center of excellence. Value the growth of non-profit organizations, churches, temples, mosques, and other places of worship. Continue to be a community where local history is remembered and respected, and local culture and artistic creativity is supported.

CITYWIDE LONG-TERM GOALS

Economic Prosperity



Provide an entrepreneurial culture that offers a growing number of diverse high-paying jobs. Encourage the broadening of higher education opportunities both public and private. Foster an integrated Career Technical Education (CTE) system that builds on curricula offered through Temecula Valley Unified School District, Mt. San Jacinto College and the CSU San Marcos campus at Temecula. Continue to protect the City's special natural resources.

Sustainable & Resilient City



Be the most sustainable city in Southern California. Ensure safe and sufficient water supplies for the 21st century. Work to maintain the City's high level of air quality possible in Temecula. Develop community resiliency in infrastructure, the economy, natural resources, and hazard mitigation. Adopt a Climate Action Plan (CAP) as part of the General Plan update and Environmental Impact Report (EIR).

Accountable & Responsive City Government



Provide consistently professional services and information to customers and constituents. Promote innovation and adopt technology that enhances access to information and data. Maintain a flexible organization which responds to the changing needs and priorities of the community. Provide the highest quality of service at the most cost-effective rate while being fiscally responsible. Ensure transparency in all aspects of City government.

Equity



Support the fair and equitable treatment of all human beings in a just society. Foster a healthy environment and prosperous opportunities for all residents of Temecula. Exhaust all methods of communication and outreach between the City and its residents. Monitor the City's budget and resource allocation to close inequity gaps to ensure that the City's programs, services, educational pathways and infrastructure meet the needs of diverse communities.

SHORT TERM OBJECTIVES: In order to ensure meaningful financial priorities, each department develops Short Term Objectives rooted in the Citywide Long-Term Goals and the Core Values. Each Short-Term Objective is a department's incremental step toward achieving the overall Citywide Long-Term Goals.

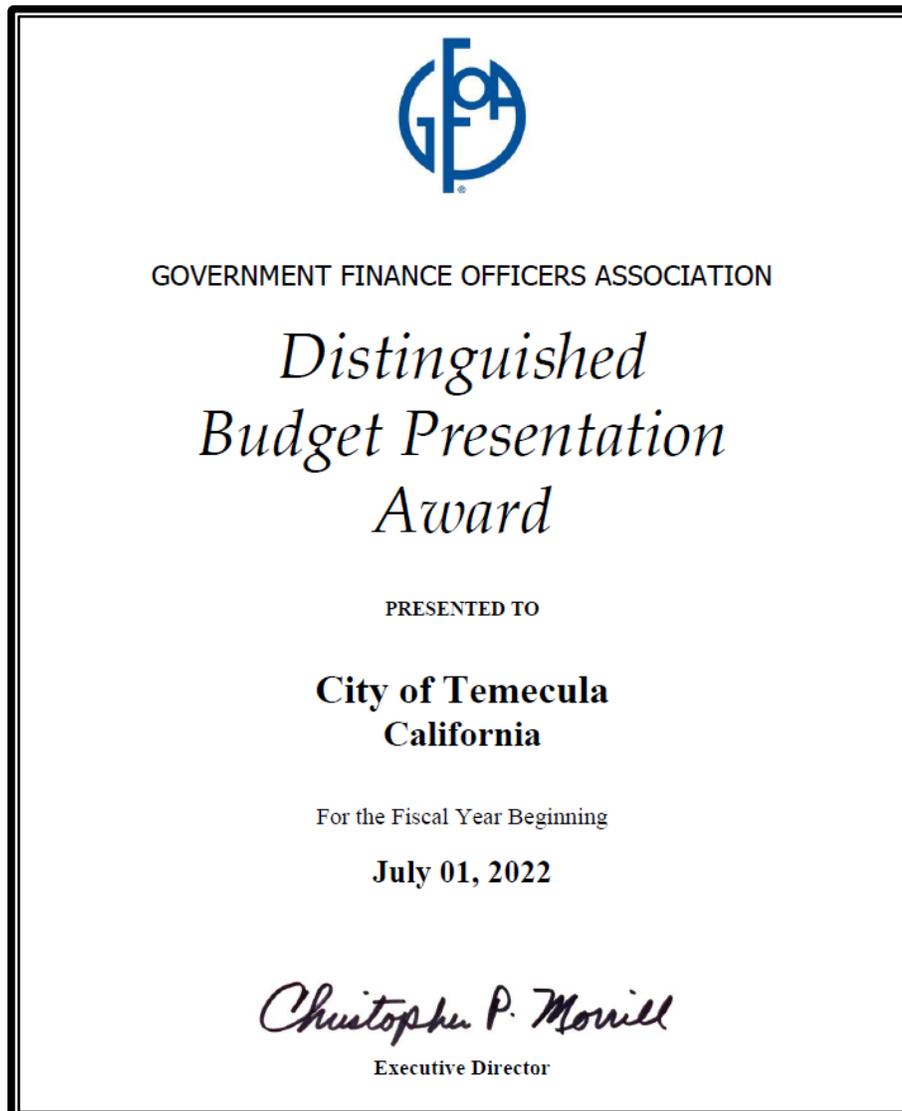
Within the Departmental Information Section of this budget, each Department provides their Short-Term Objectives for the ensuing fiscal year.

GOVERNMENT FINANCE OFFICERS ASSOCIATION AWARD

The Government Finance Officers Association of the United States and Canada (GFOA) presented an award of Distinguished Budget Presentation to the City of Temecula for its annual budget for the fiscal year beginning July 1, 2022.

To receive this award, a governmental unit must publish a budget document that meets programs criteria as policy document, operations guide, financial plan, and communication device.

The award is valid for a period of one year only. The City of Temecula has received this award every year since 2001. We believe our current budget continues to conform to program requirements and we are submitting it to GFOA to determine its eligibility for another award.



CALIFORNIA SOCIETY OF MUNICIPAL FINANCE OFFICERS AWARD

The California Society of Municipal Finance Officers (CSMFO) recognizes those entities with highly professional budget documents with two levels of certificates. The first level is the “Meritorious Budget Award,” which requires the entity to meet a very specific list of criteria defined by CSMFO. The second level is the “Operating Budget Excellence Award,” which requires that the organization meet even higher criteria which effectively enhances the usability of the document.

In preparing the ensuing Fiscal Year budget, staff has once again followed CSMFO’s criteria. This document will be submitted to the CSMFO for the Fiscal Year 2023-24 budget award program.





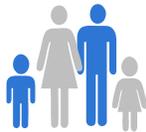
Demographics

Fiscal Highlights



Median Housing Values

March 2023: \$710,000
April 2022: \$766,000



Population

2023: 108,899
2022: 109,925

16th Safest City in US

MoneyGeek.com,
Dec. 21, 2021

Median Age	36.1
Number of Jobs	56,999
Avg. Household Income	\$140,460
Unemployment Rate (March '23)	3.7%
Number of Registered Voters	66,781



General Fund

Operating Revenue: \$112,312,075
Operating Expenditures: \$95,873,201
Fund Balance: \$36,787,531



Capital Improvement Program

\$818,836,828  104 Projects

42	# of Parks
322	Miles of Streets
71	Fire Personnel
117	Sworn Police Officers
197.2	Authorized/Benefitted Positions

Top 20%

TVUSD Test Scores rank in the top 20% of all public schools in California



Education

TK-12 Schools: 29
Students: 26,981
Teachers: 1,404



35%

Percentage of residents with a 4-year College Degree

Quality of Life



8.75%

Sales Tax Rate

2.4 million

Visitors Per Year (2021)



Local Economy

Annual Sales Tax Revenue (2022)

Promenade Mall Area = \$10.6M
Motor Car Parkway = \$8.5M
Business Park = \$5.1M
Temecula Pkwy = \$5.6M
Regional Shopping = \$11.9M
Old Town Temecula = \$1.0M



General Law City

Council-Manager Form of Government

Incorporated December 1, 1989

City Motto:

“Old Traditions,

New Opportunities”

UNDERSTANDING THE BUDGET DOCUMENT

This budget document provides the public with concise and readable information about City government, and displays the objectives and budget of the City of Temecula for the Fiscal Year 2023-24. The budget document is divided into the following sections:

INTRODUCTION

The budget document begins with the transmittal letter by the City Manager, which provides an overview of the Fiscal Year 2023-24 Operating Budget by highlighting programs, major projects and changes in revenue and expenditure allocations for the upcoming fiscal year. There is an analysis of the impact of legislation on the City budget, as well as recent economic indicators. The introduction section details Temecula's Mission and Value Statements. The Long-Term Goals and Objectives provide further detail into the policies and the goals and objectives which drive the budget process. These are linked to each Department's long-term goals and objectives. The City Directory outlines the Executive Management and Budget Team staff members who work on a daily basis implementing the goals and strategies outlined in the Annual Operating Budget. The Citywide Organization Chart displays City Departments and reporting structure. This section also includes copies of budget awards for the previous fiscal year budgets.

GUIDE TO THE BUDGET DOCUMENT

In addition to this document, the Guide to the Budget Document section contains the Budgetary Fund Structure, which provides a quick graphic overview of the City's budgetary fund structure and includes all funds that are subject to appropriation. The Description of Funds provides a narrative description of these funds which are graphically depicted in the Fund Use by Department section. The Summary of Accounting Principles explains the basis of accounting for all appropriated funds. The Budget Process and Budget Calendar describe the City's process for preparing this year's Annual Operating Budget.

FIVE YEAR FORECAST

This section outlines the City of Temecula's five-year strategic planning tool which allows the City to project the impacts of proposed programs, operating costs, and capital improvement projects in the future. This forecast assists in long range planning and policy development by ensuring that resources will be available to meet the needs of our community into the future.

FINANCIAL SUMMARIES

The Financial Summaries section provides a complete overview and analysis of the total resources budgeted by the organization. There is detail on each specific fund, fund balance changes, and a complete budget picture for the current and previous two fiscal years. This section includes summaries of revenues and expenditures for all appropriated Operating Budget funds. Fund balance, revenue and expenditure changes are explained in this section as well. Historical and categorical data are provided for comparative purposes.

UNDERSTANDING THE BUDGET DOCUMENT

PERFORMANCE MEASURES

The Performance Measures section includes the listing of each department's performance measures used in the development of the programs, activities and objectives for each department. The performance measures align with the City's seven Core Values identified in the Temecula 2040 Quality of Life Master Plan (QLMP) and the strategic goals established for each Core Value.

DEPARTMENTAL INFORMATION

The Department Information section includes the department/program description, mission statements, and quantifiable short-term objectives and performance measures for each operating program in the General Fund, Temecula Community Services District, and Internal Service Funds. Budget information is organized by department and/or cost center and a short narrative is provided which analyzes expenditure changes from the previous year.

CAPITAL IMPROVEMENT PROGRAM

This section summarizes the budgeted capital expenditures which are further detailed in the separate Capital Improvement Budget. This section provides a summary of all projected Capital Improvement revenues and descriptions of those sources, as well as a description of all Capital Improvement Program projects. This section also includes forecasts of operating costs associated with Capital Improvement projects which have been included as part of the operating budget.

BUDGET AND FISCAL POLICIES

The General Financial policies outline the City's policies related to budget preparation, staffing, debt management, fund/district purposes and financial reporting requirements.

APPENDIX

This section provides supplemental financial statistical information such as, property tax information, and comparative City information. There is also a glossary of acronyms and terms to guide the reviewer in understanding this document.

Additional information on the City's fiscal affairs is available on the City's website:

[TemeculaCA.gov/FinancialReports](https://www.temecula.ca.gov/FinancialReports)

- ❖ Quarterly Financial Statements
- ❖ Annual Comprehensive Financial Reports
- ❖ Cities Financial Transactions Reports

For further information, please contact the Temecula Finance Department at (951) 694-6430.

BUDGETARY FUND STRUCTURE

GOVERNMENTAL FUNDS

GENERAL FUNDS

- General (Fund 001)
- Measure S (Fund 002)
- Fire Facility Acquisition (Fund 006)
- COVID-19 Pandemic Community Reinvestment Program (Fund 110)

SPECIAL REVENUE FUNDS

- Gas Tax (Fund 100)
- Road Maintenance Rehabilitation Account (RMRA) (Fund 102)
- Street Maintenance (Fund 103)
- NPDES In Lieu Fees (Fund 105)
- Uptown Temecula New Streets In-Lieu Fees (Fund 106)
- American Rescue Plan Act (ARPA) (Fund 108)
- Development Impact Fees (DIF) (Fund 120)
- Public, Education & Government (PEG) Fees (Fund 125)
- Community Development Block Grant (Fund 140)
- Temecula Energy Efficiency Asset Management (Fund 145)
- AB 2766 Motor Vehicle Subvention (Fund 150)
- Supplemental Law Enforcement Services (Fund 160)
- Temecula Major Crimes Reward Fund (Fund 161)
- Affordable Housing (Fund 165)
- Measure A (Fund 170)
- Public Art (Fund 198)

TEMECULA COMMUNITY SERVICES (TCSD) FUNDS

- Parks and Recreation Citywide Operations (Fund 190)
- Service Level B – Streetlight Replacement (Fund 191)
- Service Level B - Street Lighting (Fund 192)
- Service Level C - Landscape/Slope Maintenance (Fund 501-530)
- Service Level D - Refuse and Recycling (Fund 194)
- Service Level R - Street/Road Maintenance (Fund 195)
- Service Level L - Harveston Lake Park Maintenance (Fund 196)
- Library (Fund 197)

BUDGETARY FUND STRUCTURE

GOVERNMENTAL FUNDS

DEBT SERVICE FUNDS

- 2018 Financing Lease – Civic Center (Fund 395)
- 2018 Financing Lease - MRC (Fund 396)

CAPITAL PROJECTS FUNDS

- Capital Improvement Fund* (Fund 210)
- Community Facilities District Funds* (Fund 273-278)

PROPRIETARY FUNDS

INTERNAL SERVICES FUNDS

- Insurance (Fund 300)
- Workers' Compensation (Fund 305)
- Vehicle and Equipment (Fund 310)
- Information Technology (Fund 320)
- Technology Replacement (Fund 325)
- Support Services (Fund 330)
- Support Services Replacement (Fund 335)
- Facilities (Fund 340)
- Facilities Replacement (Fund 350)

FIDUCIARY FUNDS

PRIVATE – PURPOSE TRUST FUNDS

- Successor Agency to the Redevelopment Agency (SARDA) Debt Service (Fund 380)

*Denotes funds which are subject to appropriation and included in audited financial statements, but are summarized and adopted separately and/or as part of the Capital Improvement Program budget.

DESCRIPTION OF FUNDS

The City of Temecula revenues and expenditures are accounted for in a series of funds. Each fund is an autonomous accounting entity, established in accordance with legal and professional accounting standards. Funds are used to segregate the various financial activities of a governmental entity and to demonstrate compliance with specific regulations, restrictions or limitations, (i.e., demonstrating that restricted revenues are spent only for allowed purposes).

Funds used in government are classified into three broad categories: governmental, proprietary and fiduciary. Governmental funds include activities usually associated with the operations of a typical state or local government (public safety, general government activities, etc.). Proprietary funds are used in government to account for activities often found in the private sector (utilities, stadiums, and golf courses are prime examples). Fiduciary funds are utilized in situations where the government is acting in a fiduciary capacity as a trustee or agent.

The appropriated funds utilized by the City of Temecula, governmental, fiduciary, and proprietary, are detailed below. The City of Temecula details the Capital Improvement Funds in a separate document, although the Capital Improvement program and its operating impacts are outlined in this budget document in the Capital Improvement Program section.

ACCOUNTING BASIS

All governmental funds are accounted for and budgeted using the modified accrual basis of accounting. Their revenues are recognized when they become “measurable” and “available.” Revenues are considered measurable when they are reasonably estimable. Revenues are considered available when they will be collected either during the current period or soon enough after the end of the period to pay current year liabilities. The primary revenue sources susceptible to accrual are property and sales taxes, franchise fees, transient occupancy taxes, investment income, fines and forfeitures collected by County courts, and motor vehicle-in-lieu subventions. The basis of budgeting is the same as the basis of accounting used in the City's Annual Comprehensive Financial Report (ACFR).

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. An exception to this general rule is principal and interest due on general long-term debt which is recognized when due.

Proprietary and Fiduciary funds are accounted for and budgeted using the full accrual basis of accounting, i.e., revenues are recognized in the period earned and expenses are recognized in the period incurred.

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of funds are recorded to reserve that portion of the applicable appropriation, is employed in the governmental funds. Outstanding encumbrances at the end of the fiscal year are recorded as reservation of fund balance since the commitments will be paid in the subsequent year. Encumbrances do not constitute expenditures or liabilities.

DESCRIPTION OF FUNDS

GOVERNMENTAL FUNDS

General Funds:

General Funds are used to account for most governmental functions and focus on the near-term inflows and outflows of spendable resources.

General Fund (001) - This is the general operating fund for the City, utilized to account for all resources not required to be accounted for in another fund.

Measure S Fund (002) - This fund is used to track the uses of the one-cent Transactions Use Tax, known as Measure S, approved by Temecula voters on November 8, 2016. This revenue source is discretionary and is to be used in accordance with the Council's Appropriation Guidelines, noted in the City's Budget and Fiscal Policies.

Fire Facility Acquisition Fund (006) – This fund is used to accumulate the necessary funds to acquire property for a future Fire Station, construct a future Fire Station, and/or renovate existing Fire Stations.

COVID-19 Pandemic Community Reinvestment Program (110) – This fund was established to provide various community grants to support the local economy in its recover from the COVID-19 global pandemic.

Special Revenue Funds:

Special Revenue Funds are used to account for specific resources that are legally restricted to expenditure for particular purposes.

Gas Tax Fund (100) – The City maintains this fund to account for the Highway User's Tax revenues received from the State of California under Sections 2013, 2105, 2107, and 2107.5 of the Streets and Highways Code.

Road Maintenance Rehabilitation Account (RMRA) Fund (102) – This fund is to account for gasoline and vehicle 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.

Street Maintenance Fund (103) – This fund was established to accumulate resources for the future replacement of streets and roads throughout the City.

NPDES In Lieu Fees Fund (105) – This fund was established to account for the collection of fees to fund, or partially fund, alternative compliance projects in-lieu of meeting certain requirements of the National Pollutant Discharge Elimination System (NPDES) Permit onsite.

Uptown Temecula new Streets In-Lieu Fees (106) – 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.

DESCRIPTION OF FUNDS

American Rescue Plan Act (ARPA) (108) – This fund was established to account for the receipt of Federal 2021-22 American Rescue Plan Act (ARPA) funds.

Development Impact Fees Fund (120) – Used to account for activity generated and funded by development applications to offset the effect of development. Mitigation projects include infrastructure, fire protection, public facilities and services, libraries, roads, schools, parks, traffic signal mitigation and open space. This fund is appropriated through the Capital Improvement Program budget.

Public, Education & Government (PEG) Fees Fund (125) – Public Education and Government Access programming is supported by the PEG fee that is assessed to each cable subscriber. According to state law, these funds must be used only for the production of PEG Access programming.

Community Development Block Grant (CDBG) Fund (140) – This fund is used 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 expanding economic opportunities, principally for persons of

Temecula Energy Efficiency Asset Management (TEEM) Fund (145) – This fund was created to capture energy efficiency rebates and reimbursements as well as expenditure savings resulting from energy efficiency projects completed at various City facilities.

AB 2766 Motor Vehicle Subvention Fund (150) – This fund is used to account for State funds that are used to implement programs and projects that reduce air pollution from motor vehicles. This fund is used for Capital projects and to account for operational costs such as the Natural Gas operated Harveston Trolley, which provides free transportation within the Temecula business district.

Supplemental Law Enforcement Services Fund (160) – The City maintains this fund to account for the Supplemental Law Enforcement Services (SLESF) monies which are exclusively expended to provide front line law enforcement services provided by the State of California. These monies supplement existing services and are unable to be used to supplant any existing funding for law enforcement services provided by the City.

Temecula Major Crimes Reward Fund (161) – This fund was set up to account for a reward for information that leads to the capture and conviction of the person(s) responsible for the murder of Larry Robinson and Justin Triplett. The General Fund contributed \$25,000 and the public can also contribute to this fund.

Affordable Housing Fund (165) – The Affordable Housing fund contains the assets as well as loan and rental income from the former Redevelopment Agency which have been transferred to the City of Temecula.

Measure A Fund (170) – This fund was established to account for the City's share of the County of Riverside's additional one-half percent sales tax allocation. These monies are restricted for use on local streets and roads. Measure A was approved by the Riverside County voters originally in 1988 and was extended in 2002. The funds are administered by the Riverside County Transportation Commission (RCTC) and will continue to fund transportation improvements through 2039.

DESCRIPTION OF FUNDS

Public Art Fund (198) – 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.

Temecula Community Services District (TCSD) Funds (190-198, 501-530):

Upon incorporation of the City of Temecula, effective December 1, 1989, voters approved the formation of the Temecula Community Services District (TCSD) to provide specified services to properties within its jurisdiction. TCSD is a separate legal entity than the City and operates under the authority of Community Services District Law. Benefit assessments, and a special tax (Measure C) are charged to property owners within the District, are received to provide specified services identified below:

- ❖ Parks and Recreation - Facility operations and maintenance, community recreation programs
- ❖ Service Level “B” - Streetlight Replacement
- ❖ Service Level “B” - Residential streetlights
- ❖ Service Level “C” - Perimeter landscaping and slope maintenance
- ❖ Service Level “D” - Refuse collection, recycling, and street sweeping
- ❖ Service Level “R” - Street and road maintenance
- ❖ Service Level “L” - Harveston Lake Park maintenance
- ❖ Library Fund - Services at the Ronald H. Roberts Temecula Public Library on Pauba Road

Debt Service Funds:

Debt Service funds are used to account for the accumulation of resources and payment of all general long-term debt obligations of the City and related entities.

2018 Financing Lease - Civic Center (395) – This fund was established to account for the payment of interest and principal of the refunding of both 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.

2018 Financing Lease - MRC (396) – This fund was established to account for the payments of interest and principal related to the financing of the renovation of the Margarita Recreation Center facility.

Capital Projects Funds:

Capital Projects funds are used to account for the acquisition and/or construction of major capital assets.

Capital Improvement Fund (210) – This fund was established to account for the City's Capital Improvement Program revenues and expenditures.

DESCRIPTION OF FUNDS

PROPRIETARY FUNDS

Internal Service Funds:

Internal Services Funds are used to account for the financing of goods or services by one department to other departments of the City on a cost reimbursement basis.

Insurance (300) - This fund was established to fund and account for the City's liability and property insurance costs.

Workers' Compensation (305) - This fund was established to accumulate resources for Workers' Compensation liabilities.

Vehicles and Equipment (310) - This fund was established to accumulate resources for the purchase of future replacement vehicles and equipment.

Information Technology (320) - This fund was established to account for the City's Information Technology activities.

Technology Replacement (325) - This fund was established to account for computer, software and telephone equipment and to accumulate resources for replacement of this equipment.

Support Services (330) - This fund was established as a cost center for the City's central duplicating, printing, and mailing activities.

Support Services Replacement (335) - This fund was established to account for the City's copy and duplicating equipment and to accumulate resources for replacement of this equipment.

Facilities (340) - This fund was established to account for the cost of the Civic Center, Business Incubator, City Maintenance Facility, and Civic Center Parking Structure operations and maintenance.

Facilities Replacement Fund (350) - This fund was established to accumulate resources for the future replacement of equipment, systems and fixtures within City-owned facilities.

FIDUCIARY FUNDS

Private-Purpose Trust Funds:

Private-Purpose Trust Funds are used to account for resources held and administered by the reporting government when it is acting in a fiduciary capacity for other governments.

Successor Agency to the Redevelopment Agency (SARDA) Debt Service Fund (380) – This fund is used to account for payment obligations of the successor agency as a result of the State's dissolution of Redevelopment Agencies.

FUNDS AND DEPARTMENTS

City of Temecula

City Funds

001 General	161 Temecula Major Crimes Reward
002 Measure S	165 Affordable Housing
006 Fire Facility Acquisition	170 Measure A
100 Gas Tax	198 Public Art
102 Road Maintenance Rehabilitation Act (RMRA)	210 Capital Improvement Program
103 Street Maintenance Fund	300 Insurance
105 NPDES In Lieu Fees	305 Workers' Compensation
106 Uptown Temecula New Streets In Lieu Fees	310 Vehicles and Equipment
108 American Rescue Plan Act (ARPA)	320 Information Technology
110 COVID-19 Pandemic Community Reinvestment Program	325 Technology Replacement
120 Development Impact Fees	330 Support Services
125 Public, Education & Government (PEG)	335 Support Services Replacement
135 Business Incubator Resource	340 Facilities
140 Community Development Block Grant (CDBG)	350 Facilities Replacement
145 Temecula Energy Efficiency Asset Management	380 SARDA Debt Service
150 AB 2766 Motor Vehicle Subvention	395 2018 Financing Lease – Civic Center
160 Supplemental Law Enforcement Services	396 2018 Financing Lease - MRC

General Fund Departments

001.100 City Council	001.162 Building & Safety
001.101 Community Support	001.163 Land Development
001.110 City Manager	001.164 Public Works
001.111 Office of Public Information & Economic Development	001.165 CIP Public Works
001.115 Emergency Management	001.167 Parks Maintenance
001.120 City Clerk	001.170 Police
001.130 City Attorney	001.171 Fire
001.140 Finance	001.172 Animal Control
001.150 Human Resources	001.199 Non-Departmental
001.161 Planning	

FUNDS AND DEPARTMENTS

Temecula Community Services District (TCSD)

TCSD Funds

190 TCSD Citywide Operations
191 Service Level B – Streetlight Replacement
192 Service Level B – Street Lighting
194 Service Level D – Refuse and Recycling

195 Service Level R – Emergency Road Maintenance
196 Service Level L – Harveston Lake Park Maintenance
197 Library
501-530 Service Level C – Landscape/Slope Maintenance

TCSD Departments

190.180.164 General Maintenance
190.180.999 General Operations
190.181.999 Senior & Inclusive Services Operations
190.182.999 Community Recreation Center Operations
190.183.999 Special Events Operations
190.184.999 Temecula Community Center Operations
190.185.999 Museum and Cultural Arts Operations

190.186.999 Aquatics Operations
190.187.999 Sports Operations
190.189.999 Community Theater Operations
190.194.999 Human Services Operations
190.197.999 Contract Classes Operations
190.201.999 Homeless Outreach and Prevention Operations
190.202.999 Workforce Development

FUNDING SOURCES BY DEPARTMENT

FUNDS	OPERATING DEPARTMENTS																	CIP								
	City Council	Comm. Support	City Manager	Econ. Development	Emergency Mgmt	City Clerk	City Attorney	Finance	Support Services	Human Resources	Planning	Building & Safety	Land Development	Public Works	CIP Admin	Parks Maintenance	Police		Fire	Animal Control	Affordable Housing	Community Services	Information Tech.	Support Services	Facilities	Capital Projects
Governmental Funds																										
Fund 001: General Fund *	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Fund 002: Measure S Fund *	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Fund 006: Fire Facility Acquisition			✓														✓									✓
Fund 110: COVID-19 Pandemic Community Reinvestment Program				✓										✓						✓						✓
Special Revenue Funds																										
Fund 100: Gas Tax														✓												✓
Fund 102: Road Maintenance Rehab. Account (RMRA)														✓												✓
Fund 103: Street Maintenance														✓												✓
Fund 105: NPDES In Lieu Fees														✓												✓
Fund 106: Uptown Temecula New Streets In Lieu Fees														✓												✓
Fund 108: American Rescue Plan Act (ARPA)																	✓	✓								
Fund 120: Development Impact Fees (DIF)																										✓
Fund 125: Public, Education & Government (PEG) Fees																							✓			
Fund 135: Business Incubator Resource																										
Fund 140: Community Development Block Grant											✓		✓							✓	✓					✓
Fund 145: Temecula Energy Efficiency Asset Mgmt											✓		✓													✓
Fund 150: AB 2766 Motor Vehicle Subvention	✓	✓	✓											✓	✓											
Fund 160: Supplemental Law Enforcement Services																	✓									
Fund 161: Temecula Major Crimes Reward								✓																		
Fund 165: Affordable Housing *											✓									✓						
Fund 170: Measure A *														✓	✓											✓
Fund 198: Public Art			✓																			✓				✓
Debt Service Fund																										
Fund 395: 2018 Financing Lease (Civic Center)								✓																		✓
Fund 396: 2018 Financing Lease (MRC)								✓						✓												✓
Temecula Community Services District (TCSD)																										
Fund 190: Citywide Operations *														✓	✓					✓	✓	✓				✓
Fund 191: Service Level B - Streetlight Replacement														✓												
Fund 192: Service Level B - Street Lighting *														✓												
Funds 501-530: Service Level C - Landscape/Slope Maint.*														✓												
Fund 194: Service Level D - Refuse and Recycling *											✓															
Fund 195: Service Level R - Road Maintenance *														✓												
Fund 196: Service Level L - Harveston Lake Park Maint. *														✓	✓											
Fund 197: Library *														✓							✓	✓				
Capital Projects Funds																										
Fund 210: Capital Improvement Fund *																										✓
Successor Agency to the Temecula RDA (SARDA)																										
Fund 380: Debt Service																				✓						
Internal Service Funds																										
Fund 300: Insurance	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Fund 305: Workers' Compensation	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Fund 310: Vehicles and Equipment												✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Fund 320: Information Technology	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Fund 325: Technology Replacement	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Fund 330: Support Services	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Fund 335: Support Services Replacement	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Fund 340: Facilities	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Fund 350: Facilities Replacement	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓

* Denotes the City's Major Funds

BUDGET PROCESS

The annual budget process begins in February of each year. The budget team, which includes the City Manager, Finance Director, Assistant Finance Director, Finance Director, and Senior Management Analyst, reviews the fiscal policies and procedures and prepares five-year projections for the General Fund, Measure S Fund and Temecula Community Services District. The budget team uses these projections to develop spending priorities and department expenditure targets for the upcoming fiscal year.

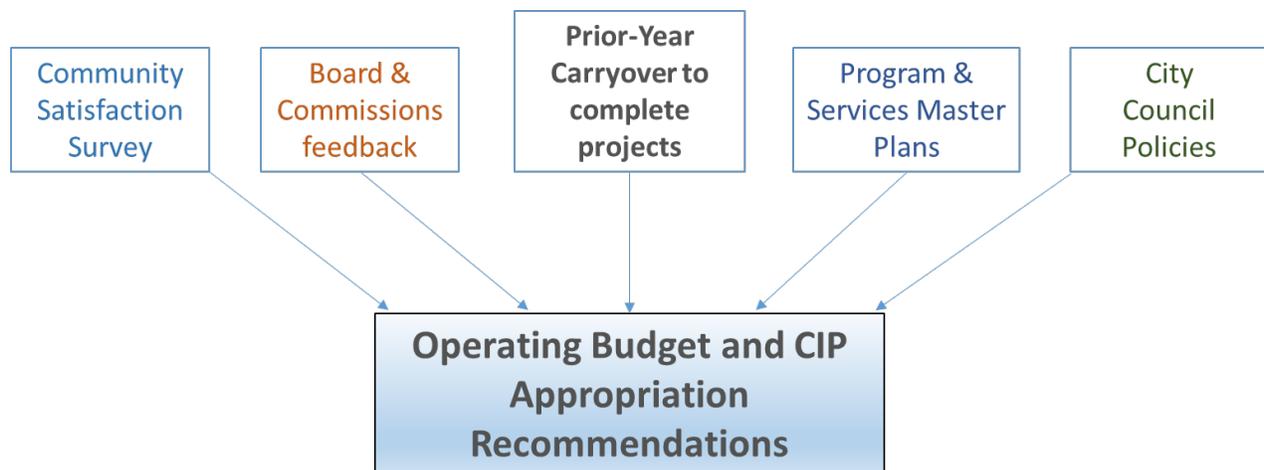
In February, a Budget Kickoff Workshop is held with the City Manager, Department Directors, and Department Analysts. This workshop includes a briefing on the status of the current fiscal year budget, a review of the budget process calendar, the impacts of the current economic conditions, and a discussion of elements of the budget process. The budget preparation guidelines and department targets used in preparing department budget requests are distributed. Additionally in February, the City Council discusses the Budget Policies and Priorities and provides the budget team with any changes they wish to have reflected in the ensuing fiscal year.

In late February and March, Finance holds Budget Engagement Sessions with each of the City’s Boards and Commissions. Obtaining feedback from the commissions earlier on in the budget process allows staff to incorporate community and commission input and confirm budgetary priorities.

Preparation of budget requests includes comparative analysis of historic and current expenditure levels. Department revenue estimates are compiled from projections of activity for the upcoming fiscal year. The Executive Team, which consists of Department Directors and the City Manager, meets shortly after requests are submitted to outline and prioritize requests. This includes a review of the following:

- ❖ Expenditure requests above the established department target;
- ❖ Requests for new equipment (greater than \$5,000) or vehicles;
- ❖ Requests for information technology;
- ❖ Personnel requests, including temporary personnel, and any proposed reclassifications.

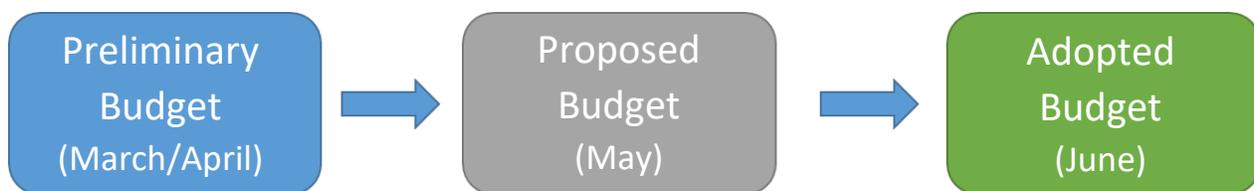
Several tools are utilized to determine and reinforce budget priorities and guide appropriation recommendations, as diagrammed below.



BUDGET PROCESS

During March and April, the budget team holds meetings with each department to discuss their budget requests and to obtain additional information to assist in the resolution of the requests. Following this review, department staff performs a final adjustment to their line item submissions and develops an internal Preliminary Budget to review with the City Manager.

In May, a public City Council budget workshop is held to receive public comment and to review the components of the Proposed Budget and any modifications to fiscal policies, prior to formal consideration for adoption. Any changes based on this review are incorporated prior to adoption at the following City Council meeting, which occurs in early June.

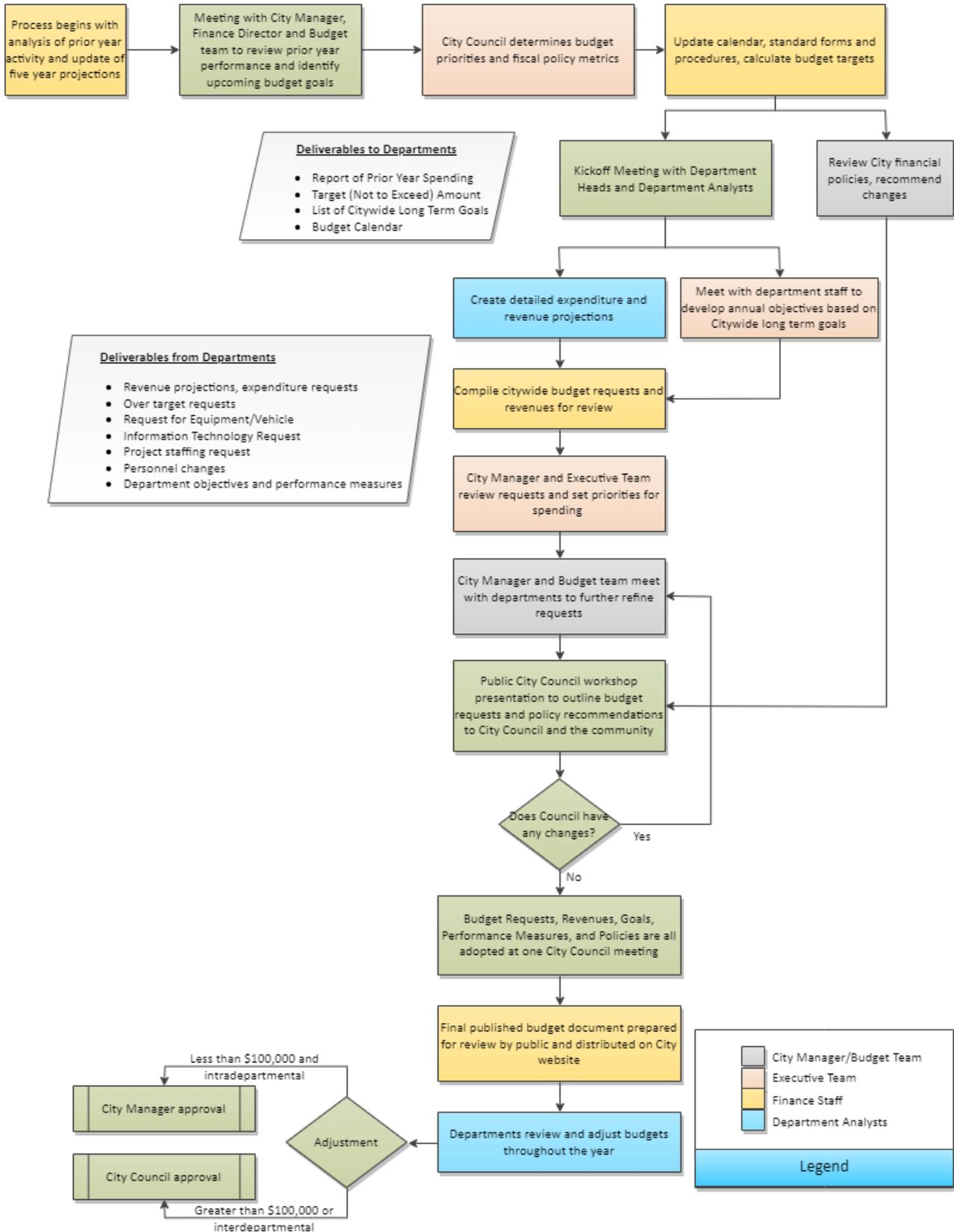


All appropriations lapse at year-end, except for those relating to grants and encumbrances approved for carryover to the following fiscal year. The City Council has the legal authority to amend the budget at any time during the fiscal year. Budgetary controls are maintained to ensure compliance with the budget as approved by the City Council. Adjustments between departments or requests for additional funding require the approval of the City Council. As referenced in the Budget Resolution, the City Manager has the authority to make changes within departmental budgets. The level of budgetary control (that is, the level at which expenditures cannot legally exceed the appropriated amount) is at the department level.

The City has a formalized midyear budget review process which is used to update the appropriations and revenue projections halfway through the fiscal year. The City begins this process in December by analyzing revenue projections, service contracts, new City Council priorities, and the impacts of legislation from the State and Federal Government. This information is compiled into an updated five-year projection. In early January, departments review their individual budgets to identify any savings or to request additional funds to meet the needs of new programs or spending priorities. The result is a final balanced budget document that ensures that sufficient funding is available to meet the updated objectives and priorities for the remainder of the fiscal year. This document is taken to the City Council for adoption in February.



BUDGET PROCESS



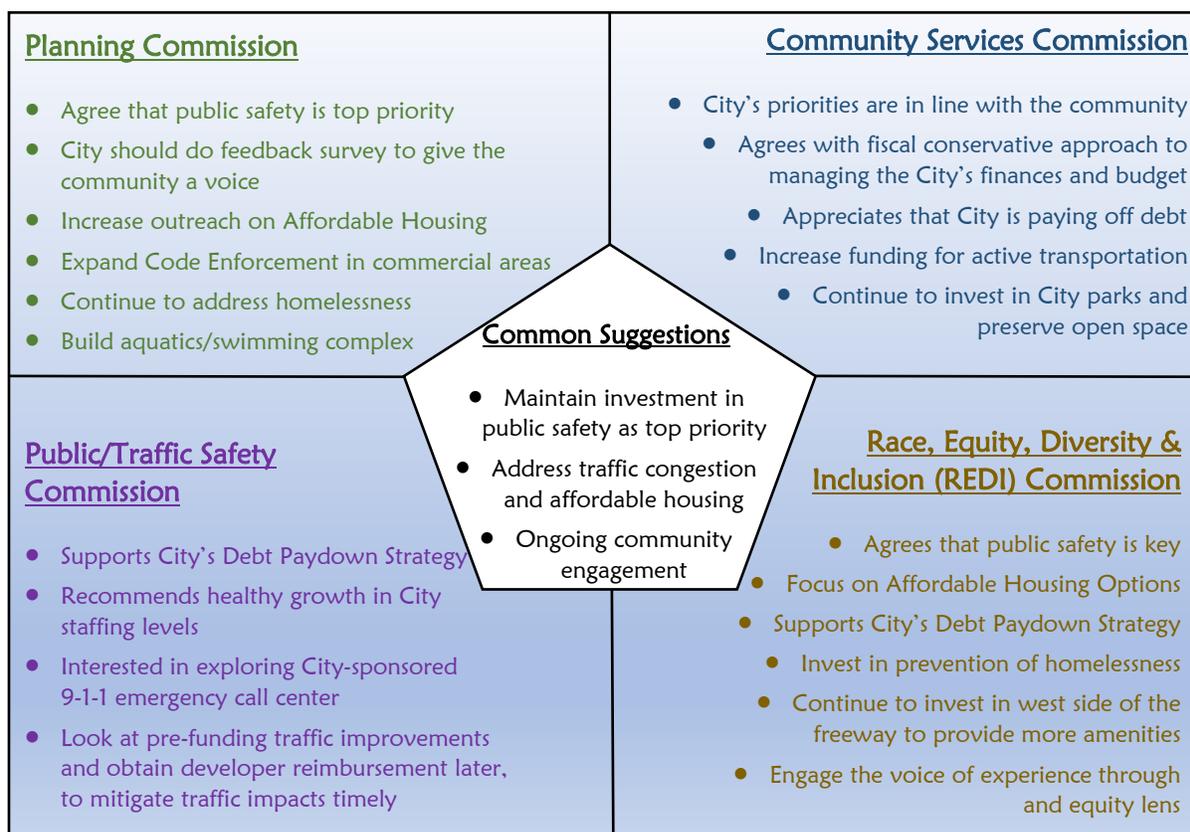
BUDGET ENGAGEMENT SESSIONS

The budget process includes separate Budget Engagement Sessions held with the City’s Board and Commissions early on in the development of the budget. The Board and Commission members were asked to provide their feedback on the following three questions:

- 1) As a Board/Commission Member, do you feel the City’s investment of financial resources is in line with the community’s priorities?
- 2) If yes, which programs/projects are most beneficial to our community?
- 3) If not, how could the City better align its spending with community priorities?

Overwhelmingly, the Board/Commission Members agreed that the City has invested wisely and has met or exceeded the needs and priorities of the community. Past Councils have been very deliberate to maintain Temecula’s high quality of life, parks/amenities and prioritizing public safety, all of which have made Temecula a desirable place to live.

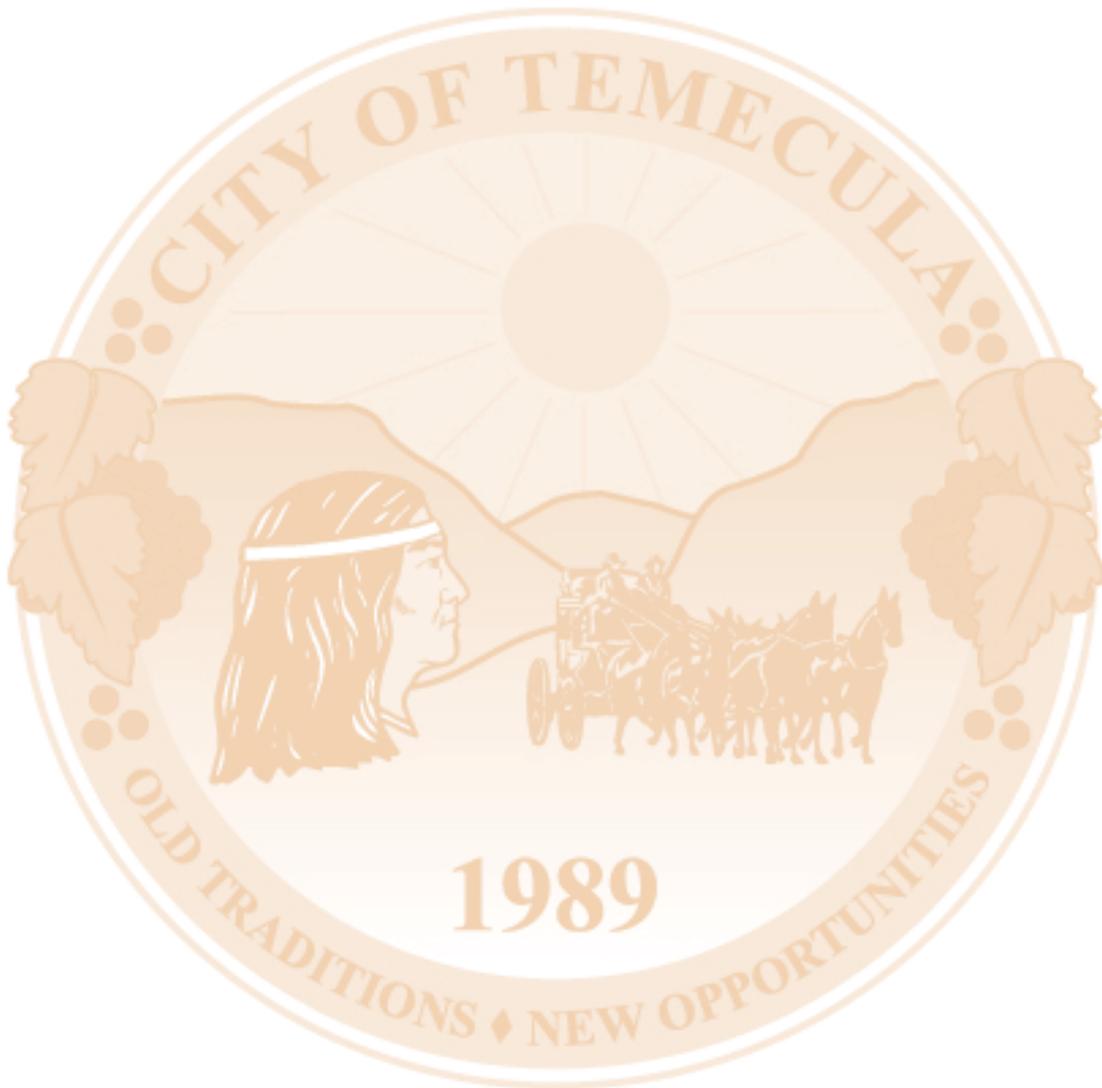
The diagram below summarizes the feedback from the Budget Engagement Sessions and identify the common themes which have been addressed in the Operating and Capital Budgets.



BUDGET CALENDAR

FISCAL YEAR 2023-24

Date	Item	Responsible Department
1/26/23	Update General Fund and TCSD Revenue & Expenditure Five-Year Forecast	Finance
2/28/23	City Council Review of Budget Policies & Priorities	City Manager/Finance
Feb-Mar	Budget Engagement Sessions with City's 5 Boards and Commissions	Finance
2/15/23	Annual Operating Budget Kick-Off Meeting	All Departments
2/15/23	Capital Improvement Program Kick-Off Meeting	All Departments
3/10/23	CIP Project Requests due	All Departments
3/13 – 3/21	AOB Review Meetings	All Departments
3/20/23	Preparation of Internal Service Fund Allocations	Finance
3/16, 3/30, 4/13	CIP Review Meetings	All Departments
3/27/23	Department Narratives for AOB due	All Departments
3/30/23	City Manager review of Operating Requests	City Manager/Finance
4/3/23	Appendices due	All Departments
4/14/23	Finalize Budget Policies	City Manager/Finance
4/27/23	Public/Traffic Safety Commission review of CIP	Public Works
5/8/23	Community Services Commission review of CIP	TCSD
5/15/23	Proposed CIP and AOB Document Distribution	Finance
5/16/23	Strategic Finance Ad Hoc Subcommittee Meeting	City Manager/Finance
5/17/23	Planning Commission review of CIP	Community Development
5/25/23	City Council Budget Workshop	All Departments
6/13/23	City Council Meeting – Budget Adoption	All Departments



LONG RANGE FINANCIAL PROJECTION

In addition to the Annual Operating Budget and Capital Improvement Program, the City of Temecula also prepares a Five-Year Financial Projection for the General Fund, Measure S Fund and Temecula Community Services District Funds. The long-range forecasts serve as a strategic planning tool to help evaluate the City's ability to meet its long-term obligations. The benefit of long-range planning is to alert decision-makers of trends in time to implement changes, if necessary.

GENERAL FUND REVENUE

General Fund Revenue is projected by line item using a combination of known information and anticipated trends for the coming five-year period. The City's Budget Team works in tandem with Community Development to identify future projects that could affect revenue levels, such as the addition of new housing developments and commercial establishments. The City also utilizes Sales and Property Tax consultants to assist with identifying statewide trends that may impact City revenues.

Revenue Forecasting Assumptions

- Tax revenues – projected based on recent growth trends combined with known changes in the economy, such as the addition of new businesses or hotels.
- Licenses, Permits and Service Charges – projected based on development projects for which the City has received a planning application and is actively pursuing building permits.
- Intergovernmental revenues – projected based on the growth in the City's overall assessed valuation, as this revenue source reflects Property Tax in Lieu of Vehicle License Fees.
- Reimbursements – this revenue source primarily reflects the transfer of funds from the Capital Improvement Program (CIP) to reimburse the Public Works department for the administration of the CIP program.
- Operating Transfers In – projected based on assumed inflationary growth factors.
- Operating Transfers In – Measure S – projected based on the General Fund expenditures eligible for Measure S funding, in accordance with the Appropriation Guidelines noted in the Budget and Fiscal Policies. Public Safety personnel and equipment are the primary recipients of Measure S Transfers.

GENERAL FUND EXPENDITURES

General Fund Expenditure trends are developed using a number of economic assumptions that are applied to the category of expenditures. For Salary and Benefit projections, the City's Budget Team reflects any anticipated changes in staffing levels, CalPERS pension contribution rates, negotiated terms from the City's employment contracts, and Public Safety Contract projections received from the County of Riverside. Non-salary expenditure projections were targeted to include a 2% inflationary factor, with any requests in excess of 2% justified on a case-by-case basis.

Expenditure Forecasting Assumptions

- Salaries – projected using current employee salary levels, plus eligible merit and/or negotiated cost of living increases for the ensuing fiscal years, plus newly authorized positions, less any known decreases to authorized positions.

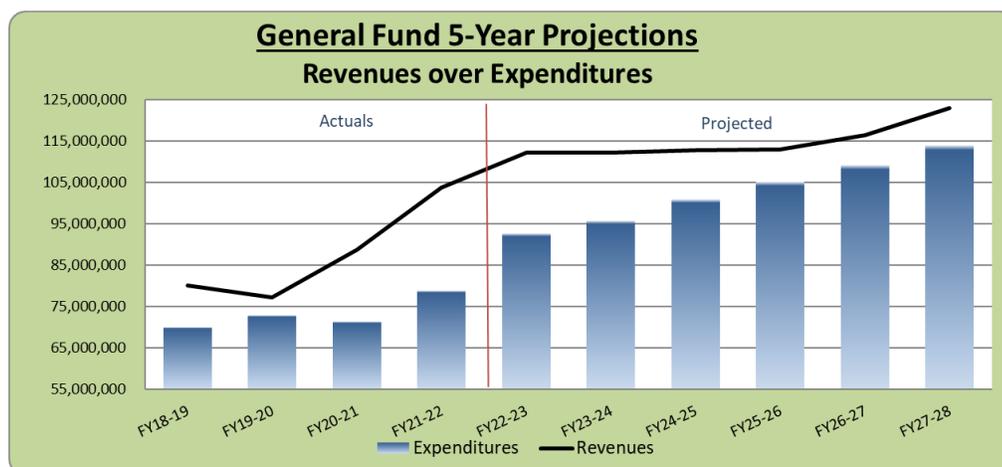
LONG RANGE FINANCIAL PROJECTION

- **Benefits** – projected using an employer contribution pension rate of 26% of labor costs, plus any changes pursuant to any approved employment contracts. While the CalPERS pension rate is projected to be 35.82% for Fiscal Year 2023-24, the City will utilize funds accumulated in its Section 115 Irrevocable Pension Trust when needed, in order to stabilize the Benefits budget as CalPERS rates are anticipated to increase significantly over the next decade.
- **Operations and Maintenance Costs** – projected utilizing recent trends, adjusted for one-time expenditures and other known anomalies, plus known contractual increases.
- **Internal Service Fund Allocations** – projected utilizing recent trends, adjusted for one-time expenditures and other known anomalies, plus known contractual increases.

GENERAL FUND ANALYSIS

The General Fund Forecast over the coming five years is balanced, with its Reserve for Economic Uncertainty and its Secondary Reserve fully-funded in all five years. Ending Fund Balance for Fiscal Year 2023-24 is projected to be \$36,787,531, of which \$23,968,300 are committed to fulfilling the Fund’s reserves. A total of \$394,735 of fund balance is committed to cover the costs of a Police Officer position funded by the Pechanga Tribe, plus \$500,000 is assigned to future Capital Improvement Projects. A total of \$11,924,496 in fund balance is unassigned and available for one-time appropriations.

Fiscal Year 2023-24 General Fund Revenue is projected to remain flat compared to the prior year with a total of \$112,312,075, as a number of leading indicators are showing signs of a slowing economy. Tax revenues are projected to increase by 6.6%, with the growth expected in Property Tax (4.7%), Measure C (1.8%), and Transfers-In from Measure S to support Public Safety. Total Fiscal Year 2023-24 General Fund Operating Expenditures total \$95,873,201, which represents a 3.3% increase over the prior fiscal year, due to the investment in the City’s workforce through increased staffing levels and contractually obligated inflationary adjustments. The Police Department is projected to increase by 3.9%, due to a 2.5% projected increase in the contract with the Riverside County Sheriff’s Department, plus the acquisition of two motorcycles and a drone to support law enforcement operations. The Fire Department is projected to increase by 4.9%, due to contractual increases reflected in the County’s contract with CalFire.





FIVE-YEAR FINANCIAL PROJECTION – GENERAL FUND

	FY 21-22	FY 22-23		FY 23-24		FY 24-25		FY 25-26		FY 26-27		FY 27-28	
	Actuals	Adjusted Budget	% Change	Proposed Budget	% Change	Projected Budget	% Change	Projected Budget	% Change	Projected Budget	% Change	Projected Budget	% Change
Revenue:													
Property Tax	10,040,635	10,254,673	2.1%	10,735,507	4.7%	11,017,402	2.6%	11,330,295	2.8%	11,686,990	3.1%	12,093,571	3.5%
Sales and Use Tax	49,147,752	50,142,000	2.0%	50,281,000	0.3%	50,281,000	0.0%	51,286,620	2.0%	52,312,352	2.0%	53,358,599	2.0%
Less: Sales Tax Sharing Agmt	(1,306,605)	(1,308,245)	0.1%	(1,347,492)	3.0%	(1,387,917)	3.0%	(1,429,555)	3.0%	(1,472,441)	3.0%	(1,516,614)	3.0%
Franchise Fees	3,681,119	3,775,740	2.6%	4,397,000	16.5%	4,440,970	1.0%	4,485,380	1.0%	4,530,233	1.0%	4,575,536	1.0%
Transient Occupancy Tax	4,530,407	4,442,549	-1.9%	4,442,549	0.0%	4,442,549	0.0%	4,691,603	5.6%	4,832,352	3.0%	4,977,322	3.0%
Special Tax (Measure C)	1,817,297	1,881,987	3.6%	1,916,505	1.8%	1,926,088	0.5%	1,935,718	0.5%	1,945,397	0.5%	1,955,124	0.5%
Licenses, Permits and Service Charges	7,558,551	7,384,861	-2.3%	7,532,557	2.0%	7,683,209	2.0%	7,836,873	2.0%	7,993,610	2.0%	8,153,482	2.0%
Fines and Forfeitures	563,015	520,000	-7.6%	530,400	2.0%	541,008	2.0%	551,828	2.0%	562,865	2.0%	574,122	2.0%
Use of Money and Property	(1,865,051)	217,897	-111.7%	222,255	2.0%	226,700	2.0%	231,234	2.0%	235,859	2.0%	240,576	2.0%
Intergovernmental Revenues	9,342,755	10,030,518	7.4%	10,563,244	5.3%	10,860,124	2.8%	11,191,121	3.0%	11,569,836	3.4%	12,002,576	3.7%
Reimbursements	3,409,326	3,856,013	13.1%	4,666,398	21.0%	4,114,572	-11.8%	4,270,244	3.8%	4,294,469	0.6%	4,319,801	0.6%
Miscellaneous	208,643	235,275	12.8%	224,273	-4.7%	228,758	2.0%	233,333	2.0%	238,000	2.0%	242,760	2.0%
Subtotal - Operating Revenues	87,127,845	91,433,268	4.9%	94,164,196	3.0%	94,374,462	0.2%	96,614,695	2.4%	98,729,522	2.2%	100,976,855	2.3%
Operating Transfers In - Gas Tax/SLESF/PARS	3,271,176	8,281,062	153.2%	8,417,675	1.6%	8,480,429	0.7%	5,544,437	-34.6%	3,609,726	-34.9%	3,676,320	1.8%
Operating Transfers In - ARPA	7,039,754	7,039,754	0.0%	-	-100.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Operating Transfers In - Measure S	6,266,670	5,543,353	-11.5%	9,730,205	75.5%	10,004,524	2.8%	10,794,353	7.9%	14,100,615	30.6%	18,343,806	30.1%
Total Revenues & Transfers In	103,705,445	112,297,437	8.3%	112,312,075	0.0%	112,859,414	0.5%	112,953,485	0.1%	116,439,862	3.1%	122,996,981	5.6%
Prior Version (FY22-23 Mid-Year Budget)	103,705,445	111,178,653		109,779,045		114,176,853		116,465,892		119,104,991		n/a	
Expenditures by Dept:													
City Council	534,375	635,218	18.9%	647,599	1.9%	672,360	3.8%	698,178	3.8%	725,100	3.9%	753,178	3.9%
Community Support	125,000	125,000	0.0%	125,000	0.0%	125,000	0.0%	125,000	0.0%	125,000	0.0%	125,000	0.0%
City Manager	1,913,193	1,894,685	-1.0%	1,991,930	5.1%	2,070,959	4.0%	2,153,251	4.0%	2,238,947	4.0%	2,328,190	4.0%
Economic Development	1,438,536	1,773,368	23.3%	1,856,985	4.7%	1,925,042	3.7%	1,995,800	3.7%	2,069,372	3.7%	2,145,876	3.7%
Emergency Management	409,019	585,525	43.2%	510,191	-12.9%	549,319	7.7%	568,199	3.4%	537,867	-5.3%	558,356	3.8%
City Clerk	1,407,408	1,546,023	9.8%	1,753,754	13.4%	1,822,586	3.9%	1,894,272	3.9%	1,968,935	3.9%	2,046,704	3.9%
City Attorney	526,090	872,500	65.8%	875,000	0.3%	892,500	2.0%	910,350	2.0%	928,557	2.0%	947,128	2.0%
Finance	2,721,461	3,302,480	21.3%	3,999,894	21.1%	4,126,677	3.2%	4,293,081	4.0%	4,466,387	4.0%	4,646,885	4.0%
Human Resources	1,314,335	1,647,050	25.3%	1,910,645	16.0%	1,965,951	2.9%	2,033,734	3.4%	2,104,094	3.5%	2,177,137	3.5%
Planning	2,540,015	3,414,906	34.4%	3,686,038	7.9%	3,821,827	3.7%	3,963,042	3.7%	4,109,912	3.7%	4,262,674	3.7%
Building & Safety	3,717,010	4,730,974	27.3%	4,858,850	2.7%	5,049,290	3.9%	5,247,524	3.9%	5,453,881	3.9%	5,668,701	3.9%
Land Development	1,912,467	2,250,824	17.7%	2,201,145	-2.2%	2,289,557	4.0%	2,381,663	4.0%	2,477,622	4.0%	2,577,599	4.0%
Public Works	6,124,034	7,412,859	21.0%	7,550,606	1.9%	7,909,291	4.8%	8,281,757	4.7%	8,668,563	4.7%	9,070,291	4.6%
CIP Admin	2,700,646	3,289,492	21.8%	3,609,968	9.7%	3,711,110	2.8%	3,863,316	4.1%	4,021,843	4.1%	4,186,954	4.1%
Parks Maintenance	4,480,980	5,506,661	22.9%	5,903,978	7.2%	5,871,021	-0.6%	6,032,257	2.7%	6,198,577	2.8%	6,370,161	2.8%
Police	36,280,517	40,633,963	12.0%	42,227,746	3.9%	44,236,990	4.8%	46,387,083	4.9%	48,643,431	4.9%	51,011,316	4.9%
Fire	9,120,896	11,228,644	23.1%	11,778,255	4.9%	14,046,889	19.3%	15,003,057	6.8%	16,010,981	6.7%	17,073,302	6.6%
Animal Control	399,211	553,774	38.7%	556,328	0.5%	561,891	1.0%	567,510	1.0%	573,185	1.0%	578,917	1.0%
Non-Departmental	1,177,436	1,395,105	18.5%	733,866	-47.4%	1,158,306	57.8%	1,173,644	1.3%	1,189,684	1.4%	1,206,485	1.4%
Projected Pension UAL Savings				(904,577)		(1,773,881)		(2,412,545)		(3,251,560)		(3,669,003)	
Total Expenditures	78,842,628	92,799,051	17.7%	95,873,201	3.3%	101,032,684	5.4%	105,160,176	4.1%	109,260,378	3.9%	114,065,850	4.4%
Prior Version (FY22-23 Mid-Year Budget)	78,842,628	93,032,787		97,425,286		101,993,460		107,276,391		112,802,053		n/a	
Revenue Over Expenditures	24,862,816	19,498,386		16,438,875		11,826,730		7,793,309		7,179,484		8,931,130	



FIVE-YEAR FINANCIAL PROJECTION – GENERAL FUND

	FY 21-22	FY 22-23		FY 23-24		FY 24-25		FY 25-26		FY 26-27		FY 27-28	
	Actuals	Adjusted Budget	% Change	Proposed Budget	% Change	Projected Budget	% Change	Projected Budget	% Change	Projected Budget	% Change	Projected Budget	% Change
Transfers Out and One Time Payments:													
COVID-19 Community Reinvestment Program	(7,040,000)	(7,040,000)											
Transfer to Capital Improvement Fund	(1,022,506)	(478,860)		(766,443)		(500,000)		(500,000)		-		-	
- I-15 Congestion Relief	(190,542)			(366,443)									
- Recycled Water Conversion	(55,697)	21,140											
- Sidewalks - DLR Drive	(276,267)												
- General Plan Update	(500,000)	(500,000)		(400,000)		(500,000)		(500,000)					
Fire Facility Acquisition Fund	(1,500,000)	(1,500,000)		(1,500,000)		(1,500,000)		(1,500,000)					
2018 Financing Lease (Civic Center)	(1,962,107)	(13,425,327)											
2018 Financing Lease (MRC)	(555,808)	(5,316,429)											
CalPERS Unfunded Liability Paydown		(7,250,000)		(10,538,003)		(8,234,950)		(6,819,012)		(2,178,158)		(10,204,668)	
OPEB Unfunded Liability Paydown				(5,361,000)									
Section 115 Pension Trust	(2,000,000)	(2,000,000)		-		-		-		-		-	
Total Transfers Out/One-Time Pmts	(14,080,421)	(37,010,616)		(18,165,446)		(10,234,950)		(8,819,012)		(2,178,158)		(10,204,668)	
Revenues Over/(Under) Expenditures	10,782,395	(17,512,231)		(1,726,571)		1,591,780		(1,025,703)		5,001,326		(1,273,538)	
Beginning Fund Balance	45,243,938	56,026,333		38,514,103		36,787,531		38,379,311		37,353,609		42,354,935	
Ending Fund Balance	56,026,333	38,514,103		36,787,531		38,379,311		37,353,609		42,354,935		41,081,397	
Prior Version (FY22-23 Mid-Year Budget)	56,026,333	37,140,443		31,615,757		34,064,199		34,934,689		39,059,469		n/a	
Desired Reserve Balance (25%)	19,710,657	23,199,763		23,968,300		25,258,171		26,290,044		27,315,095		28,516,463	
Reserve Balance	19,710,657	23,199,763		23,968,300		25,258,171		26,290,044		27,315,095		28,516,463	
% Funded	100%	100%		100%		100%		100%		100%		100%	
Fund Balance Components													
Committed to:													
Economic Uncertainty (20%)	15,768,526	18,559,810		19,174,640		20,206,537		21,032,035		21,852,076		22,813,170	
Secondary Reserve (5%)	3,942,131	4,639,953		4,793,660		5,051,634		5,258,009		5,463,019		5,703,293	
Pechanga IGA	374,107	381,990		394,735		414,472		435,195		456,955		479,802	
Assigned to:													
Capital Projects	478,860	766,443		500,000		500,000		-		-		-	
Unassigned:	35,462,710	14,165,907		11,924,496		12,206,668		10,628,370		14,582,885		12,085,132	
Total Fund Balance as of 6/30	56,026,333	38,514,103		36,787,531		38,379,311		37,353,609		42,354,935		41,081,397	
Unassigned Fund Balance as % of Operating Expenditures	45.0%	15.3%		12.4%		12.1%		10.1%		13.3%		10.6%	



FIVE-YEAR REVENUE PROJECTION – GENERAL FUND

	FY 21-22	FY 22-23	% Chg	FY 23-24	% Chg	FY 24-25	% Chg	FY 25-26	% Chg	FY 26-27	% Chg	FY 27-28	% Chg
	Actuals	Adjusted	From Prior Yr	Proposed	From Prior Yr	Projection	From Prior Yr						
PLANNING	941,608	783,969	-16.7%	799,648	2.0%	815,641	2.0%	831,954	2.0%	848,593	2.0%	865,565	2.0%
BUILDING	3,050,630	2,930,000	-4.0%	2,988,600	2.0%	3,048,372	2.0%	3,109,339	2.0%	3,171,526	2.0%	3,234,957	2.0%
LAND DEVELOPMENT	2,023,361	1,895,100	-6.3%	1,933,002	2.0%	1,971,662	2.0%	2,011,095	2.0%	2,051,317	2.0%	2,092,344	2.0%
PUBLIC WORKS	1,159	1,650	0.0%	1,683	2.0%	1,717	2.0%	1,751	2.0%	1,786	2.0%	1,822	2.0%
PARKS & FACILITIES MAINTENANCE													
Special Tax (Measure C)	1,817,297	1,881,987	3.6%	1,916,505	1.8%	1,926,088	0.5%	1,935,718	0.5%	1,945,397	0.5%	1,955,124	0.5%
Lease Income	66,394	70,148	5.7%	71,551	2.0%	72,982	2.0%	74,442	2.0%	75,930	2.0%	77,449	2.0%
Plan Check and Inspection Fees	1,705	12,942	659.1%	13,200	2.0%	13,464	2.0%	13,733	2.0%	14,008	2.0%	14,288	2.0%
POLICE													
Parking Citations	130,504	100,000	-23.4%	102,000	2.0%	104,040	2.0%	106,121	2.0%	108,243	2.0%	110,408	2.0%
Miscellaneous	137,262	197,875	44.2%	201,833	2.0%	205,869	2.0%	209,987	2.0%	214,186	2.0%	218,470	2.0%
Vehicle Impound Fees	127,002	120,000	-5.5%	122,400	2.0%	124,848	2.0%	127,345	2.0%	129,892	2.0%	132,490	2.0%
Reimbursements	119,212	100,000	-16.1%	102,000	2.0%	104,040	2.0%	106,121	2.0%	108,243	2.0%	110,408	2.0%
FIRE													
Various	1,281,698	1,491,200	16.3%	1,521,024	2.0%	1,551,444	2.0%	1,582,473	2.0%	1,614,123	2.0%	1,646,405	2.0%
Grants	16,508	13,045	-21.0%	0	-100.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
NON-DEPARTMENTAL													
Residual RPTTF Distribution	134,358	200,000	48.9%	204,000	2.0%	208,080	2.0%	212,242	2.0%	216,486	2.0%	220,816	2.0%
Property Tax (Secured)	7,958,531	8,728,651	9.7%	9,088,112	4.1%	9,339,190	2.8%	9,619,882	3.0%	9,942,595	3.4%	10,313,218	3.7%
Property Tax (Unsecured)	372,367	400,000	7.4%	498,853	24.7%	506,699	1.6%	515,469	1.7%	525,553	2.0%	537,134	2.2%
Supplemental Tax-AB 2345	205,894	250,000	21.4%	255,000	2.0%	260,100	2.0%	265,302	2.0%	270,608	2.0%	276,020	2.0%
Property Transfer Tax	1,299,023	600,000	-53.8%	612,000	2.0%	624,240	2.0%	636,725	2.0%	649,459	2.0%	662,448	2.0%
Franchise Fees	3,681,119	3,775,740	2.6%	4,397,000	16.5%	4,440,970	1.0%	4,485,380	1.0%	4,530,233	1.0%	4,575,536	1.0%
Transient Occupancy Tax	4,530,407	4,442,549	-1.9%	4,442,549	0.0%	4,442,549	0.0%	4,691,603	5.6%	4,832,352	3.0%	4,977,322	3.0%
Sales and Use Tax - State of Calif.	49,147,752	50,142,000	2.0%	50,281,000	0.3%	50,281,000	0.0%	51,286,620	2.0%	52,312,352	2.0%	53,358,599	2.0%
Less: Sales Tax Sharing Agreement	(1,306,605)	(1,308,245)	0.1%	(1,347,492)	3.0%	(1,387,917)	3.0%	(1,429,555)	3.0%	(1,472,441)	3.0%	(1,516,614)	3.0%
Homeowner Exemption	70,462	76,022	7.9%	77,542	2.0%	79,093	2.0%	80,675	2.0%	82,289	2.0%	83,934	2.0%
MVL- property tax in lieu	9,195,968	9,897,473	7.6%	10,440,844	5.5%	10,735,276	2.8%	11,063,776	3.1%	11,439,944	3.4%	11,870,086	3.8%
Motor Vehicle in Lieu- State	130,279	120,000	-7.9%	122,400	2.0%	124,848	2.0%	127,345	2.0%	129,892	2.0%	132,490	2.0%
Vehicle Code Fines	305,510	300,000	-1.8%	306,000	2.0%	312,120	2.0%	318,362	2.0%	324,730	2.0%	331,224	2.0%



FIVE-YEAR REVENUE PROJECTION – GENERAL

	FY 21-22	FY 22-23	% Chg	FY 23-24	% Chg	FY 24-25	% Chg	FY 25-26	% Chg	FY 26-27	% Chg	FY 27-28	% Chg
	Actuals	Adjusted	From Prior Yr	Proposed	From Prior Yr	Projection	From Prior Yr						
Business Licenses	258,390	270,000	4.5%	275,400	2.0%	280,908	2.0%	286,526	2.0%	292,257	2.0%	298,102	2.0%
Miscellaneous	67,122	32,400	-51.7%	17,340	-46.5%	17,687	2.0%	18,041	2.0%	18,401	2.0%	18,769	2.0%
Right of way advertising	4,260	5,000	17.4%	5,100	2.0%	5,202	2.0%	5,306	2.0%	5,412	2.0%	5,520	2.0%
Investment Interest	(15,108)	0	-100.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
Rental Income	54,414	140,099	157.5%	142,901	2.0%	145,759	2.0%	148,674	2.0%	151,648	2.0%	154,681	2.0%
Reimbursements - Miscellaneous	15,611	65,000	316.4%	66,300	2.0%	67,626	2.0%	68,979	2.0%	70,358	2.0%	71,765	2.0%
Reimbursements - Pechanga IGA	368,219	374,107	1.6%	381,990	2.1%	394,735	3.3%	414,472	5.0%	435,195	5.0%	456,955	5.0%
Reimbursements - Capital Improvement Program	2,656,349	2,800,000	5.4%	3,248,971	16.0%	2,553,796	-21.4%	2,632,850	3.1%	2,632,850	0.0%	2,632,850	0.0%
Operating Transfer In - Measure S Fund	6,266,670	5,543,353	-11.5%	9,730,205	75.5%	10,004,524	2.8%	10,794,353	7.9%	14,100,615	30.6%	18,343,806	30.1%
Operating Transfer In - Gas Tax	2,740,607	2,825,546	3.1%	3,137,675	11.0%	3,200,429	2.0%	3,264,437	2.0%	3,329,726	2.0%	3,396,320	2.0%
Operating Transfer In - COPS	364,530	280,000	-23.2%	280,000	0.0%	280,000	0.0%	280,000	0.0%	280,000	0.0%	280,000	0.0%
Operating Transfer In - Fire Station 73 Repayment	139,087	175,516	26.2%	0	-100.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
Operating Transfer In - Fund 161 Major Crimes	26,952	0	-100.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
Operating Transfer In - ARPA Fund	7,039,754	7,039,754	0.0%	0	-100.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
Operating Transfer In - PARS Trust		5,000,000	0.0%	5,000,000	0.0%	5,000,000	0.0%	2,000,000	-60.0%		-100.0%		0.0%
Lease Income	109,896	7,650	-93.0%	7,803	2.0%	7,959	2.0%	8,118	2.0%	8,281	2.0%	8,446	2.0%
Reimbursements - Services CFDs	135,675	326,906	140.9%	802,137	145.4%	929,375	15.9%	982,823	5.8%	982,823	0.0%	982,823	0.0%
State Mandated Cost Reimbursement	70,641	175,000	147.7%	50,000	-71.4%	50,000	0.0%	50,000	0.0%	50,000	0.0%	50,000	0.0%
AB1379 Collection State Imposed \$4 Fee	43,618	15,000	-65.6%	15,000	0.0%	15,000	0.0%	15,000	0.0%	15,000	0.0%	15,000	0.0%
Change in Fair Value of Investments	(2,080,648)	0	-100.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
TOTAL	103,705,445	112,297,437	8.3%	112,312,075	0.0%	112,859,414	0.5%	112,953,485	0.1%	116,439,862	3.1%	122,996,981	5.6%



FIVE-YEAR EXPENDITURE PROJECTION – GENERAL FUND

		21-22	%	22-23	%	23-24	%	24-25	%	25-26	%	26-27	%	27-28	%
		Actuals	Change	Revised	Change	Proposed	Change	Projection	Change	Projection	Change	Projection	Change	Projection	Change
City Council	Salaries	167,371	45.7%	148,276	-11.4%	143,417	-3.3%	149,154	4.0%	155,120	4.0%	161,325	4.0%	167,778	4.0%
	O&M	144,462	16.7%	231,226	60.1%	206,167	-10.8%	210,290	2.0%	214,496	2.0%	218,786	2.0%	223,162	2.0%
	ISF	222,542	-5.8%	255,716	14.9%	298,015	16.5%	312,916	5.0%	328,562	5.0%	344,990	5.0%	362,239	5.0%
		534,375	12.5%	635,218	18.9%	647,599	1.9%	672,360	3.8%	698,178	3.8%	725,100	3.9%	753,178	3.9%
Community Support		125,000	14.6%	125,000	0.0%	125,000	0.0%								
City Manager	Salaries	1,364,786	20.8%	1,352,222	-0.9%	1,378,893	2.0%	1,434,049	4.0%	1,491,411	4.0%	1,551,067	4.0%	1,613,110	4.0%
	Project Salaries	32,523	0.0%	5,730	-82.4%	-	-100.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
	O&M	225,046	35.4%	220,229	-2.1%	225,967	2.6%	230,486	2.0%	235,096	2.0%	239,798	2.0%	244,594	2.0%
	ISF	290,839	13.0%	316,504	8.8%	387,070	22.3%	406,424	5.0%	426,745	5.0%	448,082	5.0%	470,486	5.0%
	1,913,193	23.2%	1,894,685	-1.0%	1,991,930	5.1%	2,070,959	4.0%	2,153,251	4.0%	2,238,947	4.0%	2,328,190	4.0%	
Economic Dev.	Salaries	579,296	-4.9%	822,766	42.0%	993,734	20.8%	1,033,483	4.0%	1,074,823	4.0%	1,117,816	4.0%	1,162,528	4.0%
	Project Salaries	30,077	226.5%	17,942	-40.3%	36,024	100.8%	37,465	4.0%	38,964	4.0%	40,522	4.0%	42,143	4.0%
	O&M	472,247	-12.5%	470,030	-0.5%	483,153	2.8%	492,816	2.0%	502,672	2.0%	512,726	2.0%	522,980	2.0%
	ISF	356,915	26.0%	462,630	29.6%	344,074	-25.6%	361,278	5.0%	379,342	5.0%	398,309	5.0%	418,224	5.0%
	1,438,536	-0.2%	1,773,368	23.3%	1,856,985	4.7%	1,925,042	3.7%	1,995,800	3.7%	2,069,372	3.7%	2,145,876	3.7%	
Emerg Mgmt	Salaries	219,012	36.9%	239,258	9.2%	171,768	-28.2%	178,639	4.0%	185,784	4.0%	193,216	4.0%	200,944	4.0%
	O&M	54,516	-80.3%	175,374	221.7%	140,479	-19.9%	143,289	2.0%	146,154	2.0%	149,077	2.0%	152,059	2.0%
	Capital Outlay	9,972		10,000	0.3%	29,000	190.0%	50,000	72.4%	50,000	0.0%	-	-100.0%	-	0.0%
	ISF	125,519	157.6%	160,893	28.2%	168,944	5.0%	177,391	5.0%	186,261	5.0%	195,574	5.0%	205,352	5.0%
	409,019	-15.9%	585,525	43.2%	510,191	-12.9%	549,319	7.7%	568,199	3.4%	537,867	-5.3%	558,356	3.8%	
City Clerk	Salaries	870,756	11.5%	880,838	1.2%	981,489	11.4%	1,020,749	4.0%	1,061,579	4.0%	1,104,042	4.0%	1,148,203	4.0%
	Project Salaries	36,182	733.1%	36,005	-0.5%	68,447	90.1%	71,185	4.0%	74,032	4.0%	76,994	4.0%	80,073	4.0%
	O&M	193,081	-2.2%	275,929	42.9%	278,553	1.0%	284,124	2.0%	289,807	2.0%	295,603	2.0%	301,515	2.0%
	ISF	307,388	17.5%	353,251	14.9%	425,265	20.4%	446,528	5.0%	468,855	5.0%	492,297	5.0%	516,912	5.0%
	1,407,408	13.1%	1,546,023	9.8%	1,753,754	13.4%	1,822,586	3.9%	1,894,272	3.9%	1,968,935	3.9%	2,046,704	3.9%	
City Attorney (Contract)		526,090	23.5%	872,500	65.8%	875,000	0.3%	892,500	2.0%	910,350	2.0%	928,557	2.0%	947,128	2.0%



FIVE-YEAR EXPENDITURE PROJECTION – GENERAL FUND

		21-22	%	22-23	%	23-24	%	24-25	%	25-26	%	26-27	%	27-28	%
		Actuals	Change	Revised	Change	Proposed	Change	Projection	Change	Projection	Change	Projection	Change	Projection	Change
Finance	Salaries	2,005,886	10.6%	2,436,629	21.5%	2,961,465	21.5%	3,079,924	4.0%	3,203,121	4.0%	3,331,245	4.0%	3,464,495	4.0%
	Project Salaries	3,145	-92.7%	26,000	726.7%	21,950	-15.6%	22,828	4.0%	23,741	4.0%	24,691	4.0%	25,678	4.0%
	O&M	214,202	42.7%	276,510	29.1%	290,917	5.2%	296,735	2.0%	302,670	2.0%	308,723	2.0%	314,898	2.0%
	Capital Outlay					33,000									
	ISF	498,228	8.0%	563,342	13.1%	692,562	22.9%	727,190	5.0%	763,550	5.0%	801,727	5.0%	841,813	5.0%
		2,721,461	10.2%	3,302,480	21.3%	3,999,894	21.1%	4,126,677	3.2%	4,293,081	4.0%	4,466,387	4.0%	4,646,885	4.0%
HR	Salaries	715,439	27.4%	797,751	11.5%	966,607	21.2%	1,005,271	4.0%	1,045,482	4.0%	1,087,301	4.0%	1,130,793	4.0%
	Project Salaries	704	-98.8%	-	-100.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
	O&M	278,797	106.0%	613,939	120.2%	668,688	8.9%	682,062	2.0%	695,703	2.0%	709,617	2.0%	723,809	2.0%
	Capital Outlay	127,985	0.0%	9,172		10,000									
	ISF	191,410	16.1%	226,188	18.2%	265,350	17.3%	278,618	5.0%	292,548	5.0%	307,176	5.0%	322,535	5.0%
		1,314,335	43.0%	1,647,050	25.3%	1,910,645	16.0%	1,965,951	2.9%	2,033,734	3.4%	2,104,094	3.5%	2,177,137	3.5%
Planning	Salaries	1,558,613	9.9%	1,949,380	25.1%	1,948,176	-0.1%	2,026,103	4.0%	2,107,147	4.0%	2,191,433	4.0%	2,279,090	4.0%
	Project Salaries	10,740	-18.3%	16,300	51.8%	17,400	6.7%	18,096	4.0%	18,820	4.0%	19,573	4.0%	20,356	4.0%
	O&M	395,772	9.1%	771,541	94.9%	961,900	24.7%	981,138	2.0%	1,000,761	2.0%	1,020,776	2.0%	1,041,191	2.0%
	ISF	574,889	21.0%	662,685	15.3%	758,562	14.5%	796,490	5.0%	836,315	5.0%	878,130	5.0%	922,037	5.0%
	Capital Outlay			15,000	0.0%	-	-100.0%								
		2,540,015	11.9%	3,414,906	34.4%	3,686,038	7.9%	3,821,827	3.7%	3,963,042	3.7%	4,109,912	3.7%	4,262,674	3.7%
Code Enforcement	Salaries	810,270	17.3%	770,517	-4.9%	836,104	8.5%	869,548	4.0%	904,330	4.0%	940,503	4.0%	978,123	4.0%
	O&M	112,435	1.7%	482,482	329.1%	192,955	-60.0%	196,814	2.0%	200,750	2.0%	204,765	2.0%	208,861	2.0%
	Capital Outlay	-		80,000	0.0%	-	-100.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
	ISF	177,064	11.1%	211,271	19.3%	262,343	24.2%	275,460	5.0%	289,233	5.0%	303,695	5.0%	318,880	5.0%
		1,099,769	14.4%	1,544,270	40.4%	1,291,402	-16.4%	1,341,822	3.9%	1,394,314	3.9%	1,448,963	3.9%	1,505,864	3.9%
Building & Safety	Salaries	1,822,185	15.8%	2,108,127	15.7%	2,553,271	21.1%	2,655,402	4.0%	2,761,618	4.0%	2,872,083	4.0%	2,986,966	4.0%
	O&M	428,854	65.5%	561,118	30.8%	427,332	-23.8%	435,879	2.0%	444,596	2.0%	453,488	2.0%	462,558	2.0%
	Capital Outlay	-		55,000	0.0%	-	-100.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
	ISF	366,201	13.4%	462,458	26.3%	586,845	26.9%	616,187	5.0%	646,997	5.0%	679,346	5.0%	713,314	5.0%
		2,617,241	21.4%	3,186,703	21.8%	3,567,448	11.9%	3,707,468	3.9%	3,853,211	3.9%	4,004,917	3.9%	4,162,838	3.9%



FIVE-YEAR EXPENDITURE PROJECTION – GENERAL FUND

		21-22	%	22-23	%	23-24	%	24-25	%	25-26	%	26-27	%	27-28	%
		Actuals	Change	Revised	Change	Proposed	Change	Projection	Change	Projection	Change	Projection	Change	Projection	Change
Land Development	Salaries	1,378,747	19.2%	1,524,689	10.6%	1,429,749	-6.2%	1,486,939	4.0%	1,546,417	4.0%	1,608,273	4.0%	1,672,604	4.0%
	Project Salaries	908	-88.5%	32,348	3463.5%	37,878	17.1%	39,393	4.0%	40,969	4.0%	42,608	4.0%	44,312	4.0%
	O&M	193,504	53.0%	311,761	61.1%	232,300	-25.5%	236,946	2.0%	241,685	2.0%	246,519	2.0%	251,449	2.0%
	ISF	339,309	9.9%	382,026	12.6%	501,218	31.2%	526,279	5.0%	552,593	5.0%	580,222	5.0%	609,234	5.0%
		1,912,467	19.5%	2,250,824	17.7%	2,201,145	-2.2%	2,289,557	4.0%	2,381,663	4.0%	2,477,622	4.0%	2,577,599	4.0%
Public Works	Salaries	2,569,090	10.8%	2,964,410	15.4%	3,305,291	11.5%	3,541,503	7.1%	3,787,163	6.9%	4,042,649	6.7%	4,308,355	6.6%
	Project Salaries	57,989	118.4%	29,391	-49.3%	25,011	-14.9%	26,011	4.0%	27,052	4.0%	28,134	4.0%	29,259	4.0%
	O&M	2,252,587	15.6%	3,357,028	49.0%	2,968,080	-11.6%	3,027,442	2.0%	3,087,990	2.0%	3,149,750	2.0%	3,212,745	2.0%
	Capital Outlay	385,323	0.0%	75,361	-80.4%	10,000	-86.7%	10,000	0.0%	10,000	0.0%	10,000	0.0%	10,000	0.0%
	ISF	859,045	10.7%	986,668	14.9%	1,242,224	25.9%	1,304,335	5.0%	1,369,552	5.0%	1,438,030	5.0%	1,509,931	5.0%
	6,124,034	20.8%	7,412,859	21.0%	7,550,606	1.9%	7,909,291	4.8%	8,281,757	4.7%	8,668,563	4.7%	9,070,291	4.6%	
CIP Admin	Salaries	2,344,841	10.5%	2,810,428	19.9%	2,998,583	6.7%	3,118,526	4.0%	3,243,267	4.0%	3,372,998	4.0%	3,507,918	4.0%
	O&M	28,256	-6.9%	88,443	213.0%	70,700	-20.1%	72,114	2.0%	73,556	2.0%	75,027	2.0%	76,528	2.0%
	Capital Outlay					45,000									
	ISF	327,549	29.1%	390,621	19.3%	495,685	26.9%	520,469	5.0%	546,493	5.0%	573,817	5.0%	602,508	5.0%
	2,700,646	12.2%	3,289,492	21.8%	3,609,968	9.7%	3,711,110	2.8%	3,863,316	4.1%	4,021,843	4.1%	4,186,954	4.1%	
Parks Maint	Salaries	890,545	9.8%	1,329,364	49.3%	1,509,464	13.5%	1,569,843	4.0%	1,632,636	4.0%	1,697,942	4.0%	1,765,859	4.0%
	Project Salaries	45,268	10.8%	58,671	29.6%	87,374	48.9%	90,869	4.0%	94,504	4.0%	98,284	4.0%	102,215	4.0%
	O&M	3,342,134	17.5%	3,743,330	12.0%	3,781,300	1.0%	3,856,926	2.0%	3,934,065	2.0%	4,012,746	2.0%	4,093,001	2.0%
	Capital Outlay	9,661	0.0%	129,500	1240.5%	189,284	46.2%		-100.0%		0.0%		0.0%		0.0%
	ISF	193,372	-1.5%	245,796	27.1%	336,556	36.9%	353,384	5.0%	371,053	5.0%	389,606	5.0%	409,086	5.0%
	4,480,980	15.1%	5,506,661	22.9%	5,903,978	7.2%	5,871,021	-0.6%	6,032,257	2.7%	6,198,577	2.8%	6,370,161	2.8%	
Police	Salaries	32,601	18.5%	35,771	9.7%	33,497	-6.4%	34,837	4.0%	36,230	4.0%	37,680	4.0%	39,187	4.0%
	Project Salaries	71,613	37.9%	143,906	100.9%	-	-100.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
	Contract	34,079,037	3.3%	37,883,095	11.2%	39,159,527	3.4%	40,148,087	2.5%	42,155,491	5.0%	44,263,266	5.0%	46,476,429	5.0%
	O&M-contract	688,198	4.2%	734,904	6.8%	756,818	3.0%	779,449	3.0%	802,824	3.0%	826,966	3.0%	851,903	3.0%
	Capital Outlay	277,920	293.0%	219,682	-21.0%	77,500	-64.7%	80,000	3.2%	80,000	0.0%	80,000	0.0%	80,000	0.0%
	ISF	574,858	12.8%	710,995	23.7%	834,077	17.3%	875,781	5.0%	919,570	5.0%	965,548	5.0%	1,013,826	5.0%
	O&M	556,290	5.0%	905,610	62.8%	1,366,327	50.9%	1,393,654	2.0%	1,421,527	2.0%	1,449,957	2.0%	1,478,956	2.0%
		36,280,517	4.2%	40,633,963	12.0%	42,227,746	3.9%	43,311,807	2.6%	45,415,642	4.9%	47,623,417	4.9%	49,940,301	4.9%



FIVE-YEAR EXPENDITURE PROJECTION – GENERAL FUND

		21-22	%	22-23	%	23-24	%	24-25	%	25-26	%	26-27	%	27-28	%
		Actuals	Change	Revised	Change	Proposed	Change	Projection	Change	Projection	Change	Projection	Change	Projection	Change
Fire	Capital outlay		0.0%		0.0%	50,000	0.0%	-	-100.0%	-	0.0%	-	0.0%	-	0.0%
	Grants	29,766	750.6%	-	-100.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
	Salaries	547,564	14.0%	597,861	9.2%	630,689	5.5%	655,917	4.0%	682,153	4.0%	709,439	4.0%	737,817	4.0%
	Project Salaries	14,739	0.0%	-	-100.0%	20,000	0.0%	20,800	4.0%	21,632	4.0%	22,497	4.0%	23,397	4.0%
	Contract Fire Suppression	6,365,395	23.8%	8,168,416	28.3%	8,211,267	0.5%	10,550,247	28.5%	11,362,878	7.7%	12,220,851	7.6%	13,126,503	7.4%
	Contract Fire Prevention	847,207	4.4%	951,412	12.3%	1,027,525	8.0%	913,261	-11.1%	958,924	5.0%	1,006,871	5.0%	1,057,214	5.0%
	O&M	710,169	20.5%	778,940	9.7%	801,591	2.9%	817,623	2.0%	833,975	2.0%	850,655	2.0%	867,668	2.0%
	ISF	606,056	38.6%	732,015	20.8%	1,037,183	41.7%	1,089,042	5.0%	1,143,494	5.0%	1,200,669	5.0%	1,260,702	5.0%
		9,120,896	22.2%	11,228,644	23.1%	11,778,255	4.9%	14,046,889	19.3%	15,003,057	6.8%	16,010,981	6.7%	17,073,302	6.6%
Animal Control		273,772	-20.5%	427,774	56.3%	469,112	9.7%	473,803	1.0%	478,541	1.0%	483,327	1.0%	488,160	1.0%
Animal Control - Debt Service		125,440	16.7%	126,000	0.4%	87,216	-30.8%	88,088	1.0%	88,969	1.0%	89,859	1.0%	90,757	1.0%
		399,211	-11.7%	553,774	38.7%	556,328	0.5%	561,891	1.0%	567,510	1.0%	573,185	1.0%	578,917	1.0%
Non-Departmental:															
Retiree Medical Contribution		1,000,000	0.0%	1,000,000	0.0%	355,000	-64.5%	365,650	3.0%	376,620	3.0%	387,918	3.0%	399,556	3.0%
PERs Replacement Benefit		103,964	-4.2%	103,451	-0.5%	105,520	2.0%	107,630	2.0%	109,783	2.0%	111,979	2.0%	114,218	2.0%
Capital Project O&M Costs		-	0.0%	-	0.0%	-	0.0%	409,700	0.0%	409,700	0.0%	409,700	0.0%	409,700	0.0%
Staffing Continuity Reserve		-	0.0%	200,000	0.0%	200,000	0.0%	200,000	0.0%	200,000	0.0%	200,000	0.0%	200,000	0.0%
Prop. Tax Admin		73,472	-22.0%	91,654	24.7%	73,346	-20.0%	75,326	2.7%	77,541	2.9%	80,087	3.3%	83,011	3.7%
		1,177,436	-2.1%	1,395,105	18.5%	733,866	-47.4%	1,158,306	57.8%	1,173,644	1.3%	1,189,684	1.4%	1,206,485	1.4%
Total General Fund Expenditures		78,842,628	10.4%	92,799,051	17.7%	96,777,778	4.3%	101,881,383	5.3%	106,601,279	4.6%	111,491,925	4.6%	116,663,839	4.6%
Summary by Category															
Salaries/Benefits		17,877,004	13.4%	20,768,287	16.2%	22,842,197	10.0%	23,859,885	4.5%	24,918,280	4.4%	26,019,011	4.4%	27,163,772	4.4%
Project Salaries		303,887	19.5%	366,293	20.5%	314,084	-14.3%	326,647	4.0%	339,713	4.0%	353,302	4.0%	367,434	4.0%
O&M		10,652,654	13.6%	14,814,765	39.1%	14,652,737	-1.1%	14,937,728	1.9%	15,228,364	1.9%	15,524,756	1.9%	15,827,020	1.9%
ISF		6,011,184	16.7%	7,123,059	18.5%	8,635,973	21.2%	9,067,772	5.0%	9,521,160	5.0%	9,997,218	5.0%	10,497,079	5.0%
Capital Outlay		810,861	1046.5%	578,715	-28.6%	443,784	-23.3%	140,000	-68.5%	140,000	0.0%	90,000	-35.7%	90,000	0.0%
Fire Contract Prevention		7,212,602	21.1%	9,119,828	26.4%	9,238,792	1.3%	11,463,508	24.1%	12,321,803	7.5%	13,227,721	7.4%	14,183,717	7.2%
Police Contract		34,767,235	3.3%	38,617,999	11.1%	39,916,345	3.4%	40,927,536	2.5%	42,958,315	5.0%	45,090,232	5.0%	47,328,332	5.0%
Grants		29,766	750.6%	-	-100.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Non-Departmental		1,177,436	-2.1%	1,395,105	18.5%	733,866	-47.4%	1,158,306	57.8%	1,173,644	1.3%	1,189,684	1.4%	1,206,485	1.4%
Financing Lease			0.0%		0.0%		0.0%		0.0%		0.0%		0.0%		0.0%
		78,842,628	10.4%	92,784,051	17.7%	96,777,778	4.3%	101,881,383	5.3%	106,601,279	4.6%	111,491,925	4.6%	116,663,839	4.6%



FIVE-YEAR FINANCIAL PROJECTION – MEASURE S FUND

	2021-22 Actuals	2022-23 Revised	2023-24 Proposed	2024-25 Projection	2025-26 Projection	2026-27 Projection	2027-28 Projection
Revenue							
Estimated Annual Growth Rate			0.0%	0.0%	2.0%	2.0%	3.0%
Sales Tax	39,199,804	39,971,000	39,971,000	39,971,000	40,770,420	41,585,828	42,833,403
Investment Interest	(215,735)	-	71,788	71,788	73,223	74,688	76,928
Total Revenue	38,984,069	39,971,000	40,042,788	40,042,788	40,843,643	41,660,516	42,910,332
% Growth over Prior Year		2.5%	6.3%	0.0%	2.0%	2.0%	
Transfers Out - Operating Expenditures							
<u>Public Safety</u>							
Police Staffing	4,108,549	4,099,073	4,201,550	4,411,627	4,632,209	4,863,819	5,107,010
Fire Staffing (Station 95)	1,904,408	1,188,068	769,868	831,458	897,974	969,812	969,812
Public Safety Subsidy	-	-	4,500,000	4,500,000	5,000,000	8,000,000	12,000,000
Fire - ISF (4 Inspect. Vehicles & Ladder Truck)	170,390	170,390	170,390	170,390	170,390	170,390	170,390
IT - Citywide Security Cameras O&M	300,000	300,000	300,000	300,000	300,000	300,000	300,000
<u>Asset Management</u>							
Reserve Fund Contribution - Fleet Replacement Fund (310)	500,000	500,000					
Reserve Fund Contribution - Tech. Replacement Fund (325)	500,000	500,000	500,000	500,000	500,000	500,000	500,000
Reserve Fund Contribution - Street Maintenance Fund (103)	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
Reserve Fund Contribution - Facilities Replacement Fund (350)	660,000	660,000	2,050,000	2,000,000	2,000,000	2,000,000	2,000,000
<u>General Services</u>							
TCSO Operations (subsidy)	10,002,131	10,295,571	14,273,752	15,114,171	15,786,728	16,480,703	17,203,232
Library (subsidy)	947,149	975,563	891,364	918,105	945,648	974,018	1,003,238
Public Works - Enhanced Custodial Svcs	83,323	85,822	88,397	91,049	93,780	96,594	99,491
Total Operating Expenditures	21,175,950	20,774,488	29,745,321	30,836,800	32,326,729	36,355,335	41,353,174
% Growth over Prior Year			28.8%	3.7%	4.8%		
Excess of Revenues Over/(Under) Operating Expenditures	17,808,119	19,196,512	10,297,467	9,205,988	8,516,914	5,305,181	1,557,158



FIVE-YEAR FINANCIAL PROJECTION – MEASURE S FUND

	2021-22 Actuals	2022-23 Revised	2023-24 Proposed	2024-25 Projection	2025-26 Projection	2026-27 Projection	2027-28 Projection
Transfers Out - Capital Improvement Program							
612 American with Disability Act (ADA) Transition Plan Implementation		250,000	78,660	78,660	78,660	78,660	78,660
790 Auto Mall Wayfinding Signs		200,000					
781 Bike Lane and Trail Program - Mini Pump Track		(95,000)					
761 Bike Lane and Trail Program - Infill Mini Pump Track	294,038	1,500					
768 Bike Lane and Trail Program - Great Oak Trail Lighting			328,600				
793 Bike Land and Trail Program - Ronald Reagan Sports Park Trails		-	350,000				
720 Bike Lane and Trail Program - Temecula Creek South Side Trail	192,682	462,192	200,000				
New Bike Lane Upgrades - Citywide			49,950				
524 Cherry Street Extension and Murrieta Creek Low-Flow Crossing to Diaz Road		299,300	200,000	67,172			
779 City Facility Security Improvements		150,000					
722 Citywide Drainage Master Plan	33,150	691,850					
724 Citywide Financial System Upgrade		113,184					
711 Citywide Security Cameras		600,000					
730 Community Recreation Center Renovation	15,377	3,893,391	1,474,306	2,272,195			
205 Community Recreation Center (CRC) Splashpad and Shade Structures	60,130	1,239,870	282,147				
521 Diaz Road Expansion (Rancho Cal to Cherry St)	8,522	1,328,555	672,376				
207 Dog Park Renovation	25,000	357,874	110,000				
145 Eagle Soar Splash Pad Control System Renovation		(7,740)					
789 Fiber Optic Cable and Conduits - Traffic Signals		600,000					
550 Fiber Optic Communication System Upgrades	280,000	-					
697 Fire Station 73 - Gym/Garage	54,000	226,380	66,664	2,709,484			
687 Fire Station 84 Renovations		974,278	-				
670 Flashing Beacons and Speed Advisory Signs		32,000	32,000		32,000		32,000
127 Flood Control Channel Reconstruction and Repair	618,591	202,019	323,030	400,000			
726 French Valley Parkway / I-15 Over-Crossing and Interchange Improvements-Phase II	3,307,973	1,799,612	300,000	170,000			



FIVE-YEAR FINANCIAL PROJECTION – MEASURE S FUND

	2021-22 Actuals	2022-23 Revised	2023-24 Proposed	2024-25 Projection	2025-26 Projection	2026-27 Projection	2027-28 Projection
French Valley Parkway / I-15 Over-Crossing and Interchange							
728 Improvements-Phase III		61,817					
203 History Museum		-		454,000			
690 I-15/SR79 South Interchange Enhanced Landscaping		617,133					
NEW I-15 Corridor Branding and Visioning Improvements			200,000				
153 Library Parking Phase II	(135,000)	135,000					
692 Margarita Recreation Center		3,822,735					
771 Mary Phillips Senior Center Emergency Generator		50,939					
782 Mary Phillips Senior Center Enhancement and Renovation		1,253,425					
796 Mary Phillips Senior Center Outdoor Recreation Area		200,000					
704 Medians & Traffic Calming Improvements - Citywide		430,000		250,000			
648 Murrieta Creek Bridge at Overland		1,000,000					
735 Murrieta Creek Improvements		-	180,000				
221 Murrieta Creek Regional Sports Park		-	1,320,000	80,000			
785 Nicolas Road Multi-Use Trail Extension		150,000					
780 Old Town Surveillance and Sound System Upgrade	177,617	482,383					
603 Overhead Street Name Sign Replacement Program-Citywide	222,416	-					
Park Restrooms Expansion, Renovations and ADA							
155 Improvements		997,000	1,925,000				
130 Parks Improvement Program	285,000	391,000	650,000	650,000	650,000	650,000	650,000
New Pavement Management Program Update			85,020				
New Pedestrian Ramp Upgrades - Citywide			50,000				
518 Pedestrian Signal Equipment Upgrade - Citywide	30,000	-					
787 Pickleball Courts		750,000	1,100,878				
120 Playground Equipment Enhancement and Safety Surfacing	100,000	1,477,649	700,000	500,000	500,000	300,000	300,000
786 Rainbow Canyon Road Pavement Rehabilitation			350,000				
791 Rancho California Road Medians		150,000					
206 RCWD Recycled Water Accelerated Retrofit Program	15,000	186,984					
223 RRSP Hockey Rink		1,700,000	385,000				



FIVE-YEAR FINANCIAL PROJECTION – MEASURE S FUND

	2021-22 Actuals	2022-23 Revised	2023-24 Proposed	2024-25 Projection	2025-26 Projection	2026-27 Projection	2027-28 Projection
224 RRSP Pump Track Sade Structure		105,000	15,000				
114 Ronald Reagan Sports Park Restroom Expansion and Renovation		647,199					
222 RRSP Skate Park		1,500,000	385,000	2,175,000			
220 Sam Hicks Monument Park Perimeter Fencing	50,311	-					
739 Santa Gertrudis Creek Pedestrian/Bicycle Trail Extension and Interconnect	1,842,709	160,000					
732 Santa Gertrudis Creek Phase II - Margarita Under-Crossing	156,991	1,131,094	851,013				
708 Sidewalks -Citywide		1,063,596	594,524	500,000	500,000	500,000	500,000
696 Sidewalks -Old Town Boardwalk Enhancement	(560,000)	280,000					
766 Sidewalks -Old Town Improvement Project	280,000	145,000	186,484	351,819			
New Sidewalks - Third Street			856,310				
141 Sports Court Resurfacing	13,617	106,640	50,000	50,000	50,000	50,000	50,000
113 Sports Field Lighting LED Conversion		700,000	600,000	700,000	700,000	700,000	300,000
New Storm Drain Pipe Lining			532,550		532,550		1,065,100
782 Traffic Signal Equipment Enhancement Program - Citywide		1,500,000	260,000	260,000	260,000	260,000	260,000
682 Traffic Signal Installation – Citywide		645,000				165,000	
605 Traffic Signal Park and Ride Access Improvements	968,085	290,581					
New Traffic Signal - Pedestrian Signal Equipment Upgrade Phase 2 - Citywide			79,770				
New Traffic Signal - Safety Lights & Signal Communications Upgrade				220,000			
610 Traffic Signal System Upgrade		-	75,000				
788 Traffic Signal - Promenade Mall Ring Road	11,740	437,814	25,000				
Total CIP Project Expenditures	8,347,949	35,887,254	15,924,282	11,888,330	3,303,210	2,703,660	3,235,760
Total Expenditures/Transfers Out	29,523,899	56,661,742	45,669,603	42,725,130	35,629,939	39,058,995	44,588,934
Excess of Revenues Over/(Under) Total Expenditures	9,460,170	(16,690,742)	(5,626,815)	(2,682,342)	5,213,704	2,601,521	(1,678,602)
Fund Balance, Beginning of Year	25,215,603	34,675,773	17,985,031	12,358,216	9,675,874	14,889,578	17,491,099
Fund Balance, End of Year	34,675,773	17,985,031	12,358,216	9,675,874	14,889,578	17,491,099	15,812,497



FIVE-YEAR FINANCIAL PROJECTION – TEMECULA COMMUNITY SERVICES DISTRICT FUND

	FY21-22	FY22-23		FY23-24		FY24-25		FY25-26		FY26-27		FY27-28	
	Actual	Adjusted Budget	% Change	Proposed Budget	% Change	Projected Budget	% Change	Projected Budget	% Change	Projected Budget	% Change	Projected Budget	% Change
	TCSD Program Revenues	2,311,417	2,441,506	5.6%	2,606,186	27.0%	2,632,248	1.0%	2,658,570	1.0%	2,685,156	1.0%	2,712,008
Measure C Revenues	1,923,561	1,916,505	-0.4%	1,916,505	1.3%	1,935,670	1.0%	1,955,027	1.0%	1,974,577	1.0%	1,994,323	1.0%
CRP Funding Contribution		500,000											
Measure S Contribution	10,002,131	10,295,571	2.9%	14,273,752	24.2%	15,114,171	5.9%	15,786,728	4.4%	16,480,703	4.4%	17,203,232	4.4%
Total Revenues	14,237,109	15,153,582	6.4%	18,796,443	14.4%	19,682,089	4.7%	20,400,325	3.6%	21,140,436	3.6%	21,909,562	3.6%
Expenditures by Division													
TCSD Operations	3,455,492	4,395,875	27.2%	4,909,468	11.5%	5,126,631	4.4%	5,353,738	4.4%	5,591,255	4.4%	5,839,669	4.4%
TCSD Maintenance				1,908,771	100.0%	1,963,482	2.9%	2,019,949	2.9%	2,078,233	2.9%	2,138,398	2.9%
Senior Center Maintenance	127,977	136,151	6.4%										
Senior & Inclusive Services	541,170	634,310	17.2%	1,235,951	94.8%	1,282,856	3.8%	1,331,586	3.8%	1,382,215	3.8%	1,434,815	3.8%
Community Rec Center Maintenance	346,613	460,159	32.8%										
Community Rec Center Operations	823,275	1,077,705	30.9%	1,067,441	1.9%	1,105,943	3.6%	1,145,900	3.6%	1,187,371	3.6%	1,230,413	3.6%
Special Events	1,442,485	1,535,631	6.5%	1,567,941	1.4%	1,612,843	2.9%	1,659,186	2.9%	1,707,018	2.9%	1,756,393	2.9%
TCC Maintenance	102,548	131,201	27.9%										
TCC Operations	300,038	322,535	7.5%	354,632	10.3%	368,641	4.0%	383,207	4.0%	398,351	4.0%	414,098	4.0%
Museum Maintenance	95,589	112,551	17.7%										
Museum & Cultural Arts	396,426	806,209	103.4%	843,606	5.7%	874,225	3.6%	906,006	3.6%	938,994	3.6%	973,237	3.6%
Aquatics Maintenance	308,259	339,014	10.0%										
Aquatics Operations	1,009,921	1,262,762	25.0%	2,046,859	73.2%	2,116,721	3.4%	2,197,623	3.8%	2,281,686	3.8%	2,369,035	3.8%
Sports	458,236	653,545	42.6%	722,361	-4.7%	749,065	3.7%	776,793	3.7%	805,586	3.7%	835,484	3.7%
Children's Museum Maintenance	74,196	69,494	-6.3%										
Community Theater Maintenance	219,358	249,573	13.8%										
Community Theater Operations	1,353,486	1,437,057	6.2%	1,546,961	7.6%	1,601,799	3.5%	1,658,689	3.6%	1,717,711	3.6%	1,778,948	3.6%



FIVE-YEAR FINANCIAL PROJECTION – TEMECULA COMMUNITY SERVICES DISTRICT FUND

	FY21-22	FY22-23		FY23-24		FY24-25		FY25-26		FY26-27		FY27-28	
	Actual	Adjusted Budget	% Change	Proposed Budget	% Change	Projected Budget	% Change	Projected Budget	% Change	Projected Budget	% Change	Projected Budget	% Change
Cultural Arts Program	223,374	-	-100.0%										
Human Services	200,750	-	-100.0%										
MRC Facility Maintenance	66,972	59,626	-11.0%										
MRC Facility Operations	146,940	63,201	-57.0%										
Jefferson Recreation Center Maint.	69,594	83,917	20.6%										
Contract Classes	853,661	1,098,495	28.7%	1,282,418	29.5%	1,316,661	2.7%	1,351,932	2.7%	1,388,267	2.7%	1,425,700	2.7%
Park Rangers	431,161	-	-100.0%			-		-		-		-	
Homeless Outreach & Prev. Maint.	131,968	260,529	97.4%			-		-		-		-	
Homeless Outreach & Prevention	711,454	867,279	21.9%	1,230,620	41.9%	1,265,128	2.8%	1,300,722	2.8%	1,337,439	2.8%	1,375,319	2.8%
Workforce Development	5,640	319,138	0.0%	330,515	3.6%	304,089	-8.0%	314,994	3.6%	326,311	3.6%	338,054	3.6%
Total Expenditures	13,896,584	16,375,956	17.8%	19,047,544	14.4%	19,688,083	3.4%	20,400,325	3.6%	21,140,436	3.6%	21,909,562	3.6%
Excess of Revenues Over Expenditures	340,525	(1,222,374)		(251,101)		(5,994)		-		-		-	
Beginning Fund Balance	1,238,944	1,579,469		357,095		105,994		100,000		100,000		100,000	
Ending Fund Balance	1,579,469	357,095		105,994		100,000		100,000		100,000		100,000	



FUND BALANCE SUMMARY - ALL FUNDS

	Beginning Balance 2022-23	Revenues/ Transfers In 2022-23	Expenditures/ Transfers Out 2022-23	Beginning Balance 2023-24	Revenues/ Transfers In 2023-24	Expenditures/ Transfers Out 2023-24	Ending Balance 2023-24
GENERAL FUNDS							
001: GENERAL FUND	56,026,337	112,297,442	129,809,668	38,514,111	112,312,048	114,038,647	36,787,513
002: MEASURE S FUND	34,675,773	39,971,000	56,661,742	17,985,030	40,042,788	45,669,603	12,358,215
006: FIRE FACILITY ACQUISITION FUND	1,500,000	1,500,000	-	1,500,000	1,500,000	-	4,500,000
110: COVID-19 PANDEMIC COMMUNITY REINVESTMENT PROGRAM	7,034,894	7,040,000	7,007,732	7,067,162	-	5,230,777	1,836,385
TOTAL GENERAL FUNDS	90,702,110	160,808,442	193,479,142	58,031,410	153,854,836	164,939,026	46,947,219
SPECIAL REVENUE FUNDS							
100: GAS TAX FUND	-	2,825,546	2,825,546	-	3,137,675	3,137,675	-
102: ROAD MAINTENANCE REHABILITATION ACCOUNT (RMRA) FUND	1,561,337	2,384,080	3,809,387	136,030	2,717,382	2,604,448	248,964
103: STREET MAINTENANCE FUND	5,424,001	2,000,000	3,600,000	3,824,001	2,000,000	-	5,824,001
105: NPDES IN LIEU FEES FUND	1,940	175,743	-	177,683	883,456	500,000	561,139
106: UPTOWN TEMECULA NEW STREETS IN-LIEU FEES	888,761	-	500,857	387,904	417,315	-	805,219
108: ARPA	-	7,039,754	7,039,754	-	-	-	-
120: DEVELOPMENT IMPACT FEES FUND	7,654,742	10,187,051	11,107,485	6,734,308	7,792,890	7,194,184	7,333,014
125: PUBLIC EDUCATION & GOVERNMENT (PEG) FUND	710,672	185,000	140,223	755,449	179,000	165,000	769,449
140: COMMUNITY DEV BLOCK GRANT FUND	108,549	2,039,425	2,147,974	0	621,857	621,857	(0)
145: TEMECULA ENERGY EFFICIENCY ASSET (TEAM) FUND	833,528	-	698,929	134,599	-	100,000	34,599
150: AB 2766 MOTOR VEHICLE SUBVENTION FUND	250,531	150,174	437,889	(37,184)	142,977	154,575	(48,782)
160: SUPPLEMENTAL LAW ENFORCEMENT SERVICES FUND	-	280,000	280,000	-	280,000	280,000	-
161: TEMECULA MAJOR CRIMES REWARD FUND	-	-	-	-	-	-	-
165: AFFORDABLE HOUSING FUND	11,964,611	7,653,330	7,949,979	11,667,962	1,900,000	2,159,469	11,408,493
170: MEASURE A FUND	9,063,242	4,334,000	10,288,314	3,108,928	4,354,000	4,719,309	2,743,619
198: PUBLIC ART FUND	131,995	14,000	30,000	115,995	10,400	-	126,395
TOTAL SPECIAL REVENUE FUNDS	45,628,804	39,268,103	50,856,337	34,040,569	24,436,952	21,636,517	36,841,004
DEBT SERVICE FUNDS							
395: 2018 FINANCING LEASE (CIVIC CENTER) FUND	-	13,425,327	13,425,327	(0)	-	-	(0)
396: 2018 FINANCING LEASE (MRC) FUND	-	5,316,429	5,316,429	(0)	-	-	(0)
TOTAL DEBT SERVICE FUNDS	-	18,741,756	18,741,757	(1)	-	-	(1)
TEMECULA COMMUNITY SERVICES DISTRICT (TCSD)							
190: TEMECULA COMMUNITY SERVICES DISTRICT FUND	1,573,476	15,153,582	16,375,958	351,099	18,796,443	19,047,543	99,999
191: TCSD SERVICE LEVEL "B" STREETLIGHT REPLACEMENT FUND	852,843	200,000	-	1,052,843	200,000	-	1,252,843
192: TCSD SERVICE LEVEL "B" STREET LIGHTS FUND	257,367	640,767	702,030	196,103	654,763	667,000	183,866
194: TCSD SERVICE LEVEL "D" REFUSE/RECYCLING FUND	279,743	9,715,578	9,636,466	358,855	10,804,392	10,978,514	184,733
195: TCSD SERVICE LEVEL "R" STREET/ROAD MAINT FUND	27,281	5,532	10,532	22,281	5,532	10,200	17,613
196: TCSD SERVICE LEVEL "L" LAKE PARK MAINT. FUND	377,291	278,391	303,186	352,496	288,492	289,005	351,983
197: TEMECULA LIBRARY FUND	525,740	1,024,563	1,109,401	440,902	940,349	1,281,251	100,000
501: SERVICE LEVEL "C" ZONE 1 SADDLEWOOD FUND	13,018	37,932	37,619	13,330	37,932	37,591	13,671
502: SERVICE LEVEL "C" ZONE 2 WINCHESTER CREEK FUND	116,764	42,542	59,360	99,946	42,542	39,661	102,827
503: SERVICE LEVEL "C" ZONE 3 RANCHO HIGHLANDS FUND	58,079	47,328	50,859	54,548	47,328	45,255	56,621
504: SERVICE LEVEL "C" ZONE 4 THE VINEYARDS FUND	5,812	6,394	6,503	5,703	6,394	6,568	5,529
505: SERVICE LEVEL "C" ZONE 5 SIGNET SERIES FUND	21,922	39,025	38,053	22,894	39,025	36,772	25,147
506: SERVICE LEVEL "C" ZONE 6 WOODCREST COUNTRY FUND	39,787	28,625	30,755	37,657	30,054	25,657	42,054
507: SERVICE LEVEL "C" ZONE 7 RIDGEVIEW FUND	7,478	15,308	15,179	7,608	15,308	15,040	7,876
508: SERVICE LEVEL "C" ZONE 8 VILLAGE GROVE FUND	117,729	137,025	151,464	103,290	137,025	135,847	104,468
509: SERVICE LEVEL "C" ZONE 9 RANCHO SOLANA FUND	32,146	5,106	14,115	23,137	5,106	5,115	23,128
510: SERVICE LEVEL "C" ZONE 10 MARTINIQUE FUND	14,294	9,744	12,052	11,987	9,744	9,615	12,116
511: SERVICE LEVEL "C" ZONE 11 MEADOWVIEW FUND	3,488	2,450	2,379	3,560	2,450	2,422	3,588
512: SERVICE LEVEL "C" ZONE 12 VINTAGE HILLS FUND	86,202	96,396	113,543	69,056	96,396	96,311	69,141
513: SERVICE LEVEL "C" ZONE 13 PRESLEY DEVELOP FUND	34,678	34,224	38,151	30,751	34,224	33,470	31,505
514: SERVICE LEVEL "C" ZONE 14 MORRISON HOMES FUND	12,182	14,774	16,247	10,709	14,774	16,304	9,179
515: SERVICE LEVEL "C" ZONE 15 BARCLAY ESTATES FUND	11,733	9,800	11,038	10,494	9,800	9,523	10,771
516: SERVICE LEVEL "C" ZONE 16 TRADEWINDS FUND	82,090	37,800	53,417	66,473	37,800	33,801	70,472
517: SERVICE LEVEL "C" ZONE 17 MONTE VISTA FUND	2,566	2,116	2,089	2,593	2,116	2,085	2,624
518: SERVICE LEVEL "C" ZONE 18 TEMEKA HILLS FUND	52,256	94,010	89,427	56,839	94,010	88,002	62,847
519: SERVICE LEVEL "C" ZONE 19 CHANTEMAR FUND	87,872	54,450	82,041	60,280	54,450	53,429	61,301
520: SERVICE LEVEL "C" ZONE 20 CROWNE HILL FUND	255,750	177,975	191,303	242,422	177,975	176,025	244,372
521: SERVICE LEVEL "C" ZONE 21 VAIL RANCH FUND	185,223	228,201	233,386	180,038	228,201	226,203	182,036
522: SERVICE LEVEL "C" ZONE 22 SUTTON PLACE FUND	11,241	4,408	5,955	9,694	4,408	4,419	9,683



FUND BALANCE SUMMARY - ALL FUNDS

	Beginning Balance 2022-23	Revenues/ Transfers In 2022-23	Expenditures/ Transfers Out 2022-23	Beginning Balance 2023-24	Revenues/ Transfers In 2023-24	Expenditures/ Transfers Out 2023-24	Ending Balance 2023-24
523: SERVICE LEVEL"C"ZONE 23 PHEASANT RUN	27,387	8,400	16,468	19,319	8,400	8,423	19,296
524: SERVICE LEVEL"C"ZONE 24 HARVESTON FUND	50,836	162,100	162,041	50,896	162,100	158,775	54,221
525: SERVICE LEVEL"C"ZONE 25 SERENA HILLS FUND	70,912	44,000	56,995	57,917	44,000	43,989	57,928
526: SERVICE LEVEL"C"ZONE 26 GALLERY TRADITION FUND	2,001	2,160	2,110	2,050	2,160	2,147	2,063
527: SERVICE LEVEL"C"ZONE 27 AVONDALE FUND	9,632	9,100	11,120	7,611	9,100	9,120	7,591
528: SERVICE LEVEL"C"ZONE 28 WOLF CREEK FUND	292,357	232,974	602,344	(77,013)	232,974	331,021	(175,060)
529: SERVICE LEVEL"C"ZONE 29 GALLERY PORTRAIT FUND	8,241	4,462	3,978	8,725	4,685	3,937	9,473
530: SERVICE LEVEL"C"ZONE 30 FUTURE ZONES FUND	36,062	-	-	36,062	-	-	36,062
TOTAL TEMECULA COMMUNITY SERVICES DISTRICT	5,643,477	28,607,242	30,247,565	4,003,154	33,280,452	33,930,040	3,353,566
SUCCESSOR AGENCY TO THE TEMECULA REDEVELOPMENT AGENCY (SARDA)							
380: SARDA DEBT SERVICE FUND	(74,328,674)	7,127,194	13,553,196	(80,754,675)	7,115,813	6,656,568	(80,295,430)
TOTAL SUCCESSOR AGENCY TO THE TEMECULA REDEVELOPMENT AGENCY	(74,328,674)	7,127,194	13,553,196	(80,754,675)	7,115,813	6,656,568	(80,295,430)
INTERNAL SERVICE FUNDS							
300: INSURANCE FUND	810,122	1,517,257	2,027,257	300,122	2,239,809	2,239,809	300,123
305: WORKERS' COMPENSATION FUND	1,677,621	437,718	512,867	1,602,472	-	550,365	1,052,106
310: VEHICLES AND EQUIPMENT FUND	4,719,293	964,445	682,095	5,001,643	467,241	435,000	5,033,884
320: INFORMATION TECHNOLOGY FUND	1,449,014	5,912,925	5,845,045	1,516,894	6,303,159	6,298,640	1,521,413
325: TECHNOLOGY REPLACEMENT FUND	2,471,172	660,000	1,236,321	1,894,851	728,616	350,000	2,273,467
330: SUPPORT SERVICES FUND	3,422	379,963	379,963	3,422	430,284	385,530	48,176
335: SUPPORT SERVICES REPLACEMENT FUND	389,403	25,000	25,000	389,403	25,529	10,000	404,932
340: FACILITIES FUND	577,617	1,651,435	1,656,985	572,067	1,953,364	1,687,009	838,422
350: FACILITY REPLACEMENT FUND	746,107	736,009	1,240,241	241,875	2,148,663	1,208,125	1,182,413
TOTAL INTERNAL SERVICE FUNDS	12,843,771	12,284,752	13,605,775	11,522,748	14,296,665	13,164,478	12,654,935
CAPITAL IMPROVEMENT PROGRAM							
210: CAPITAL IMPROVEMENT PROGRAM FUND	11,383,259	248,345,140	253,096,119	6,632,279	36,115,005	36,216,053	6,531,231
TOTAL CAPITAL IMPROVEMENT PROGRAM	11,383,259	248,345,140	253,096,119	6,632,279	36,115,005	36,216,053	6,531,231
Grand Total	151,048,722	515,182,628	573,579,890	92,651,460	269,099,723	276,542,682	85,208,502



DETAIL OF MAJOR REVENUE SOURCES - ALL FUNDS

	General Fund/ Measure S	Special Revenue/ Debt Funds	TCSO Citywide Operations	TCSO Service Levels	Internal Service Funds	SARDA	Total Revenues
Taxes and Franchises							
Property Tax	10,735,507						10,735,507
Sales Tax	50,281,000						50,281,000
Sales Tax Sharing Agreement	(1,347,492)						(1,347,492)
Transactions And Use Tax	39,971,000						39,971,000
Franchise Fees	4,396,972						4,396,972
Transient Occupancy Tax	4,442,549						4,442,549
Special Tax (Measure C)	1,916,505		1,916,505				3,833,010
Gas Tax		5,855,057					5,855,057
Redevelopment Property Tax							
Fund Distribution		900,000				7,115,813	8,015,813
Peg Fees		179,000					179,000
Total Taxes and Franchises	110,396,041	6,934,057	1,916,505			7,115,813	126,362,416
Licenses, Permits and Service Charges							
Quimby Fees		266,269					266,269
Land Development	1,933,940						1,933,940
Public Works							
Parks Maintenance	1,399						1,399
Police	164,807						164,807
Printing & Copies			8,919				8,919
Harveston Lake Boat Revenue				4,284			4,284
Aquatics			212,216				212,216
Sports Leagues & Tournaments			182,365				182,365
Recycling Program				5,000			5,000
Development Fees	173,369	883,456					1,056,825
Public Art		10,400					10,400
Development Impact Fees		7,943,936					7,943,936
Business Licenses	275,400						275,400
Building	3,080,400						3,080,400
Planning	645,710						645,710
Fire	1,410,864						1,410,864
Contract Classes			1,200,000				1,200,000
Classes/Activities			52,890				52,890
Facility Rentals			345,571				345,571
Museum Admissions			94,485				94,485
Theater Admissions			285,000				285,000
Day Camps			79,540				79,540
Assessments				13,304,376			13,304,376
Charges For Services	2,550					11,446,665	11,449,215
Total Licenses, Permits and Service Charges	7,688,439	9,104,061	2,460,986	13,313,660	11,446,665		44,013,811
Fines and Forfeitures							
Fines & Forfeitures	530,451		25,446				555,897
Total Fines and Forfeitures	530,451		25,446				555,897
Use of Money and Property							
Lease/Rental Income	222,255		14,620				236,875
Other	45,900						45,900



DETAIL OF MAJOR REVENUE SOURCES - ALL FUNDS

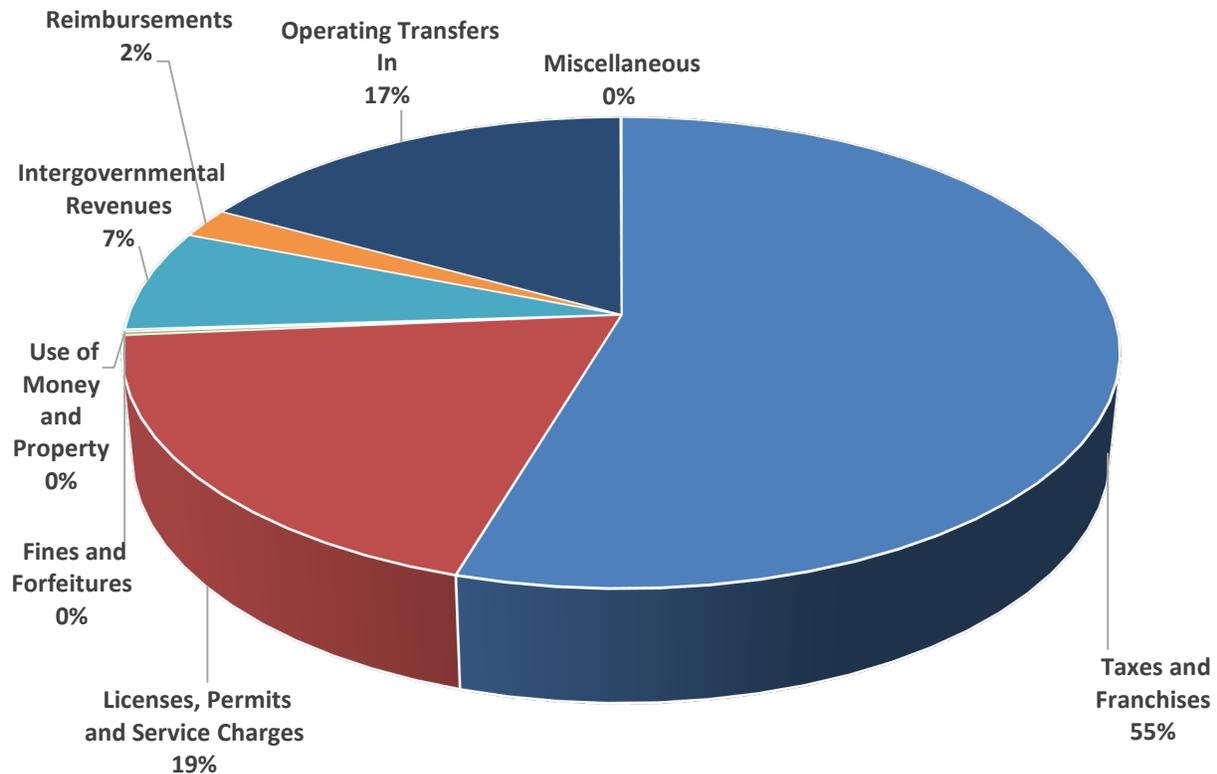
	General Fund/ Measure S	Special Revenue/ Debt Funds	TCS D Citywide Operations	TCS D Service Levels	Internal Service Funds	SARDA	Total Revenues
Investment Interest	71,788						71,788
Total Use of Money and Property	339,943		14,620				354,563
Intergovernmental Revenues							
Property Tax In Lieu Of VLF	10,440,844						10,440,844
Vehicle License Fees	122,400						122,400
Grants							
Community Development Block Grant		621,857					621,857
AB2766 Motor Vehicle Subvention		142,977					142,977
Agency Trust Contribution		250,000					250,000
SLESF Grant		280,000					280,000
Measure A		4,354,000					4,354,000
Total Intergovernmental Revenues	10,563,244	5,648,834					16,212,078
Reimbursements							
Capital Improvement Program	3,248,971						3,248,971
Pechanga IGA	381,990						381,990
Other Reimbursements	1,048,187		85,845				1,134,032
Total Reimbursements	4,679,148		85,845				4,764,993
Operating Transfers In							
Operating Transfers In	8,417,675	750,000		200,000			9,367,675
Contribution From Measure S	9,730,205	2,000,000	15,165,116		2,850,000		29,745,321
Total Operating Transfers In	18,147,880	2,750,000	15,165,116	200,000	2,850,000		39,112,996
Miscellaneous							
Miscellaneous	9,690		68,274	30,000			107,964
Total Miscellaneous	9,690		68,274	30,000			107,964
Total Revenues and Other Sources	152,354,836	24,436,952	19,736,792	13,543,660	14,296,665	7,115,813	231,484,718

DETAIL OF MAJOR REVENUE SOURCES - ALL FUNDS

	General Fund/ Measure S	Special Revenue/ Debt Funds	TCS Citywide Operations	TCS Service Levels	Internal Service Funds	SARDA	Total Revenues
Taxes and Franchises	110,396,041	6,934,057	1,916,505			7,115,813	126,362,416
Licenses, Permits and Service Charges	7,688,439	9,104,061	2,460,986	13,313,660	11,446,665		44,013,811
Fines and Forfeitures	530,451		25,446				555,897
Use of Money and Property	339,943		14,620				354,563
Intergovernmental Revenues	10,563,244	5,648,834					16,212,078
Reimbursements	4,679,148		85,845				4,764,993
Operating Transfers In	18,147,880	2,750,000	15,165,116	200,000	2,850,000		39,112,996
Miscellaneous	9,690		68,274	30,000			107,964
Total Revenues and Other Sources	152,354,836	24,436,952	19,736,792	13,543,660	14,296,665	7,115,813	231,484,718
Total Revenues less Interfund Transfers*							192,371,722

* Interfund Transfers are eliminated at the Citywide level

Major Revenue Sources



MAJOR REVENUE SOURCES

All revenue estimates are developed using historical trend data and estimates of commercial and residential construction, assessed valuation, retail sales, population, changes in consumer price indexes, and general economic factors. Property tax revenue estimates are derived with input from an outside consultant, and considers estimated changes on the tax levy, property sales, appeals, and real property improvements. Sales tax revenue estimates are also derived with the input from an outside consultant, and considers factors such as new and closed retailers, business types, population changes, price fluctuations and the general economy. Licenses, permits, and service charges are estimated using building forecasts of the development community, changes in consumer price indexes, established fees for services and program, and historical trend data. The revenue estimates for Transient Occupancy Taxes are derived using average room rates, projected changes in room occupancy, special events, and feedback from Visit Temecula Valley.

Taxes and Franchises – 55% of Total Revenue

Sales and Use Tax: The largest revenue source for the City of Temecula is Sales and Use Tax, including the City's Transactions and Use Tax, Measure S. In accordance with the California Revenue and Taxation Code, the State of California imposes a 7.25% sales and use tax on all taxable sales in the City, of which 1% is allocated to the City of Temecula. In 2016, City residents approved Measure S to establish an additional one percent Transactions and Use Tax revenue. This new tax became effective April 1, 2017. The City established the Measure S Fund to account for the fiscal activities related to this new revenue source. In addition, Riverside County voters approved Measure A in 1988, and again in 2002, to establish a half-cent Sales Tax dedicated to transportation funding. Measure A revenue is recorded in a separate Special Revenue Fund and is categorized as Intergovernmental Revenues. Currently, the total Sales Tax rate within the City is 8.75%

The City of Temecula serves as a regional shopping hub with the Promenade Mall, Old Town, and an Auto Mall. Sales and Use Tax revenue is projected to remain flat with a small increase of 0.3% over the prior fiscal year to \$50,281,000 due to concerns over a weakening economy.

The City continues to maintain a strong and diverse sales tax base by promoting economic development in areas such as manufacturing, light industrial, and retail businesses. Temecula continues to exceed the State, County, and surrounding areas with respect to sales per capita.

The Measure S Transactions and Use Tax is estimated to yield \$39,971,000 which is also flat compared to the prior year, due to concerns over a weakening economy.

Property Tax: Per Proposition 13, passed by California voters in 1978, the ad valorem Property Tax is assessed at 1% of the assessed valuation of real property, as determined by the County Assessor's Office. The City is projecting Property Tax revenues to increase by 4.7% to a total of \$10,735,507 due to the solid housing market combined with anticipated inflation.

MAJOR REVENUE SOURCES

Transient Occupancy Tax (TOT): The City of Temecula collects an 8% tax on the amount of transient (30 days or less) lodging rentals. TOT revenue is expected to increase with the recent opening of two new hotels and another two in the development process. TOT revenue is projected to remain flat compared to the prior year, with a total of \$4,442,549.

Licenses, Permits and Service Charges – 19% of Total Revenue

The California Government Code and State Constitution authorize the City to assess certain license and permit fees as a means of recovering the cost of regulating various activities. Examples include building permits and business licenses. The City also assesses service charges for the Community Services District on recreation programs and facility rentals. Charges for Services also reflect the allocation of costs to departments from the Internal Service Funds, which include Workers' Compensation, Vehicle and Equipment Replacement, Information Technology, Technology Replacement, Support Services, Support Services Replacement, Facility Operations, and Facility Replacement.

In Fiscal Year 2023-24 Licenses, Permits and Service Charges revenue is projected to be \$44,013,811. This category varies from year-to-year, primarily due to development-related revenue.

Intergovernmental Revenues – 7% of Total Revenue

Intergovernmental Revenues reflect revenue received from other governmental agencies, including: Property Tax distributions from the County for the Successor Agency to the Redevelopment Agency for administration (\$250,000); Vehicle License Fees (\$122,400); Property Tax in Lieu of Vehicle License Fees (\$10,440,844); Public Safety, Recycling, and Community Development Block Grants (\$1,044,834); and Measure A transportation revenue (\$4,354,000). The estimated intergovernmental revenue is projected to be \$16,212,078.

Operating Transfers – 17% of Total Revenue

This category consists of operating transfers between funds. The estimated operating transfers for Fiscal Year 2023-24 totals \$39,112,966. Significant transfers from the Measure S Fund include \$15,165,116 to TCSD Operations and \$9,730,205 to the General Fund to support operations within these funds. Additionally, Measure S transfers include deposits into the City's Asset Management Funds in the amount of \$2,000,000 to supplement the existing balances in these replacement funds. Other significant transfers include monies from the Gas Tax Fund to the General Fund in the amount of \$3,137,675. Gas tax revenues are required to be recorded in a Special Revenue Fund and then transferred to support street and road maintenance costs reflected in the General Fund. Supplemental Law Enforcement Services grant revenue of \$280,000 is transferred to the General Fund to support police service expenditures. Finally, a \$5 million transfer from the City's Pension Fund is reflected in accordance with the Debt/Liability Paydown Strategy.

Total Revenue Sources for Fiscal Year 2023-24, excluding Interfund Transfers, are projected to be \$192,371,722 across all funds.

CITY OF TEMECULA

GENERAL FUND

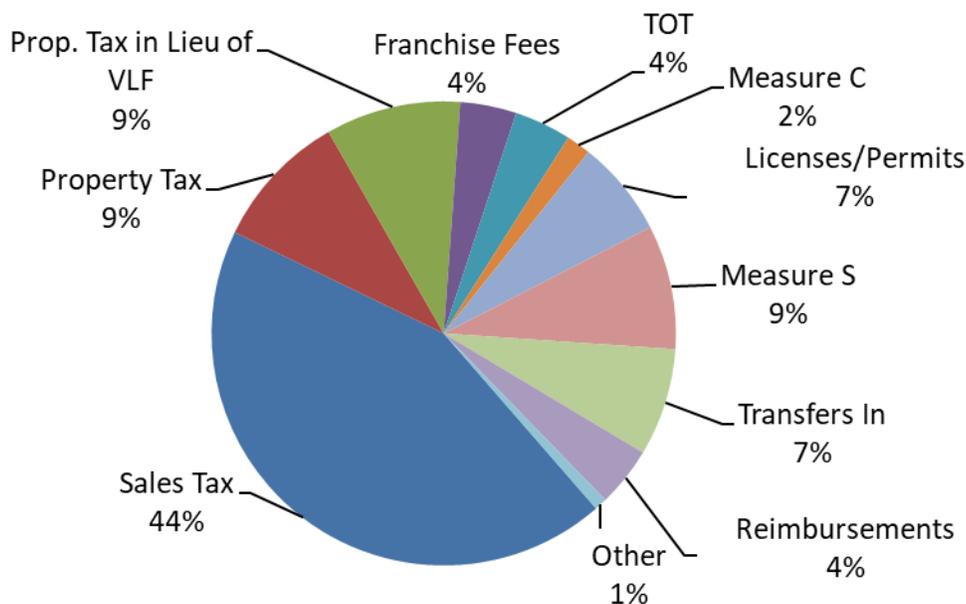
The General Fund is the main operating fund for the City of Temecula. It is used to account for all financial resources for the City that are not restricted to a special purpose and otherwise required to be accounted for in another fund. The General Fund provides the resources necessary to sustain the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



GENERAL FUND REVENUES

As illustrated in the chart below, Sales and Use Tax is the largest revenue source for the General Fund and represents 44% of total General Fund revenue. This is due to regional retail destinations within Temecula such as the Promenade Mall, Old Town and the Auto Mall. Sales and Use Tax revenue is projected to increase by 0.3% over the prior year due to reflect concerns over a weakening economy.

Fiscal Year 2023-24 General Fund Revenue - \$112,312,075



Property Taxes are the second largest source of revenue for the General Fund and comprise 9% of total General Fund revenue. These revenues primarily include Secured and Unsecured Property Taxes, property transfer taxes, and residual Redevelopment Property Tax Trust Fund (RPTTF) distributions. Property tax revenues are projected to increase 4.7% over the prior fiscal year to \$10,735,507. This change is based on an anticipated increase in assessed valuation of property within the City.

Operating Transfers In from Measure S comprise 9% of total General Fund revenues. This one-cent Transactions and Use Tax is accounted for in a separate fund, and a portion is transferred into the General Fund to support public safety. The transfer of \$9,730,205 will fund the continued cost of eleven sworn police officers to maintain the current officer-per-resident ratio of 1:1000. Additionally, Measure S funds the full year’s staffing of Fire Station No. 95 which opened January 1, 2019, the fire inspection program, future vehicle replacement costs for a new Fire Ladder Truck, four inspection vehicles and the ongoing cost to maintain fire department personnel staffing levels at four-persons-per-engine.

GENERAL FUND REVENUES

Property Tax in Lieu of Vehicle License Fees comprises 9% of total General Fund revenue. This revenue source is allocated to cities based on overall City assessed property valuation. Property Tax in Lieu of Vehicle License Fee revenue is expected to increase by 5.5% over the prior fiscal year to \$10,440,844. This change is based on an anticipated increase in assessed valuation of property within the City of Temecula.

Licenses, Permits, and Charges for Services comprise 7% of total General Fund revenues and include Business License and Permit fees. This category is projected to increase by 2% over the prior year to \$7,532,557, due to ongoing residential development projects within the City.

Franchise Fees comprise 4% of total General Fund revenues. Franchise fees are the "rent" or "reimbursement" that utility and cable providers pay for the use of the public's right-of-way. The City of Temecula receives Franchise Fees from cable, natural gas, electricity and refuse collection operators. These revenues are projected to increase 16.5% over the prior year to \$4,396,972.

Transient Occupancy Tax (TOT) is an 8% tax collected by the City on the amount of all transient (30 days or less) lodging rentals. This tax comprises 4% of General Fund Revenues. TOT revenue is projected to remain flat next fiscal year at \$4,442,549, due to concerns over a weakening economy.

Operating Transfers In comprise 7% of total General Fund revenues. This category includes the operating transfer of Gas Tax revenue (\$3,137,675), grant funds from the Supplemental Law Enforcement Services Fund (\$280,000), and a transfer from the City's Pension Trust of \$5,000,000 to support the Debt/Liability Paydown Strategy.

Reimbursements comprises 4% of total General Fund revenue, and consists of reimbursement revenue from the Capital Improvement Program for administration and funding received from the Pechanga Tribe for a dedicated Sheriff's Deputy.

Special Tax (Measure C) comprises 2% of total General Fund revenues. This category is projected to remain flat compared to the prior year at \$1,916,505. Measure C is a special tax charged to property owners in order to finance the operation, maintenance and servicing of public parks and recreational facilities, recreational and community services programs, median landscaping, arterial street lights and traffic signals. The maximum amount for each fiscal year is set by ordinance at \$74.44 per single-family residential dwelling unit, \$55.83 per multi-family residential dwelling unit, \$148.88 per acre of vacant property in a residential zone, \$297.76 per acre of vacant property in a non-residential zone, \$446.64 per acre of non-residential improved property, and \$37.22 per acre for agriculture uses. Measure C is allocated 50% in the General Fund and 50% in the Community Services District.

Other Revenue comprises 1% of total General Fund revenue and consists primarily of smaller miscellaneous revenue sources.



REVENUE BY SOURCE 001 - GENERAL FUND

Description	2021-2022 Actuals	2022-2023 Current Budget	2023-2024 Proposed Budget	Increase/ (Decrease)	% Increase/ Decrease
Taxes and Franchises					
PROPERTY TAX	10,040,635	10,254,673	10,735,507	480,834	4.7%
SALES TAX	49,147,752	50,142,000	50,281,000	139,000	0.3%
SALES TAX SHARING AGREEMENT	(1,306,605)	(1,308,245)	(1,347,492)	(39,247)	-3.0%
FRANCHISE FEES	3,681,119	3,775,740	4,396,972	621,232	16.5%
TRANSIENT OCCUPANCY TAX	4,530,407	4,442,549	4,442,549	-	0.0%
SPECIAL TAX (MEASURE C)	1,817,297	1,881,987	1,916,505	34,518	1.8%
Licenses, Permits and Service Charges					
LAND DEVELOPMENT	2,023,361	1,896,020	1,933,940	37,920	2.0%
PARKS MAINTENANCE	-	1,372	1,399	27	2.0%
POLICE	93,805	161,575	164,807	3,232	2.0%
DEVELOPMENT FEES	341,599	169,970	173,369	3,399	2.0%
DEVELOPMENT IMPACT FEES	47,440	-	-	-	0.0%
BUSINESS LICENSES	258,390	270,000	275,400	5,400	2.0%
BUILDING	3,074,244	3,020,000	3,080,400	60,400	2.0%
PLANNING	640,803	633,049	645,710	12,661	2.0%
FIRE	1,172,635	1,383,200	1,410,864	27,664	2.0%
CHARGES FOR SERVICES	1,190	2,500	2,550	50	2.0%
Fines and Forfeitures					
FINES & FORFEITURES	563,045	520,050	530,451	10,401	2.0%
Use of Money and Property					
LEASE/RENTAL INCOME	230,705	217,897	222,255	4,358	2.0%
OTHER	63,284	55,000	45,900	(9,100)	-16.5%
INVESTMENT INTEREST	(2,097,251)	-	-	-	0.0%
Intergovernmental Revenues					
PROPERTY TAX IN LIEU OF VLF	9,195,968	9,897,473	10,440,844	543,371	5.5%
VEHICLE LICENSE FEES	130,279	120,000	122,400	2,400	2.0%
GRANTS	16,508	13,045	-	(13,045)	-100.0%
Reimbursements					
CAPITAL IMPROVEMENT PROGRAM	2,656,349	2,800,000	3,248,971	448,971	16.0%
PECHANGA IGA	368,219	374,107	381,990	7,883	2.1%
OTHER REIMBURSEMENTS	386,475	694,411	1,048,187	353,776	50.9%
Operating Transfers In					
OPERATING TRANSFERS IN	10,310,929	15,320,816	8,417,675	(6,903,141)	-45.1%
CONTRIBUTION FROM MEASURE S	6,266,670	5,543,353	9,730,205	4,186,852	75.5%
Miscellaneous					
MISCELLANEOUS	50,192	14,900	9,690	(5,210)	-35.0%
Total Revenues and Other Sources	103,705,445	112,297,442	112,312,048	14,606	0.0%



REVENUE DETAIL 001 - GENERAL FUND

Fund 001	Description	2021-2022 Actuals	2022-2023 Current Budget	2023-2024 Proposed Budget	Increase/ (Decrease)	% Increase/ Decrease
<u>161 - PLANNING</u>		941,608	783,969	799,648	15,679	2.0%
<u>162 - BUILDING & SAFETY</u>		3,050,630	2,930,000	2,988,600	58,600	2.0%
<u>163 - LAND DEVELOPMENT</u>		2,023,361	1,895,100	1,933,002	37,902	2.0%
<u>164 - PUBLIC WORKS</u>		1,159	1,650	1,683	33	2.0%
<u>167 - PARKS MAINTENANCE</u>		1,885,396	1,965,077	2,001,256	36,179	1.8%
<u>170 - POLICE</u>		513,979	517,875	528,233	10,358	2.0%
<u>171 - FIRE</u>		1,298,206	1,504,245	1,521,024	16,779	1.1%
<u>199 - NON-DEPARTMENTAL</u>						
4008	RESIDUAL RPTTF DISTRIBUTION	134,358	200,000	204,000	4,000	2.0%
4010	PROPERTY TAX - SECURED	7,958,531	8,728,651	9,088,112	359,461	4.1%
4012	PROPERTY TAX - UNSECURED	372,367	400,000	498,853	98,853	24.7%
4013	SUPPLEMENTAL TAX - AB 2345	205,894	250,000	255,000	5,000	2.0%
4016	PROPERTY TRANSFER TAX	1,299,023	600,000	612,000	12,000	2.0%
4018	FRANCHISE FEES	3,681,119	3,775,740	4,396,972	621,232	16.5%
4020	TRANSIENT OCCUPANCY TAX	4,530,407	4,442,549	4,442,549	-	0.0%
4024	SALES & USE TAX - STATE	49,147,752	50,142,000	50,281,000	139,000	0.3%
4026	SALES TAX SHARING AGREEMENT	(1,306,605)	(1,308,245)	(1,347,492)	(39,247)	-3.0%
4028	HOMEOWNER PROPERTY TAX RELIEF	70,462	76,022	77,542	1,520	2.0%
4043	PROPERTY TAX IN LIEU OF VLF	9,195,968	9,897,473	10,440,844	543,371	5.5%
4046	MOTOR VEHICLE IN LIEU-STATE	130,279	120,000	122,400	2,400	2.0%
4047	VEHICLE CODE FINES	305,510	300,000	306,000	6,000	2.0%
4056	BUSINESS LICENSE	258,390	270,000	275,400	5,400	2.0%
4060	MISCELLANEOUS NON-TAXABLE	18,514	10,000	10,200	200	2.0%
4061	RETURNED CHECK FEE	165	200	-	(200)	-100.0%
4062	RECOVERY OF PRIOR YEAR EXPENSE	39,192	5,200	-	(5,200)	-100.0%
4064	RIGHT OF WAY ADVERTISING	4,260	5,000	5,100	100	2.0%
4065	INVESTMENT INTEREST	(15,108)	-	-	-	0.0%
4070	CASH OVER & SHORT	(1,514)	-	-	-	0.0%
4075	RENTAL INCOME	54,414	140,099	142,901	2,802	2.0%
4076	REIMBURSEMENTS	15,611	65,000	66,300	1,300	2.0%
4078	REIMBURSEMENT-PECHANGA IGA	368,219	374,107	381,990	7,883	2.1%
4084	REIMBURSEMENTS FROM CIP	2,656,349	2,800,000	3,248,971	448,971	16.0%
4089	OPERATING TRANSFER IN MEASURE S	6,266,670	5,543,353	9,730,205	4,186,852	75.5%
4090	OPERATING TRANSFERS IN	10,310,929	15,320,816	8,417,675	(6,903,141)	-45.1%
4094	LEASE INCOME	107,736	7,650	7,803	153	2.0%
4162	ELECTRIC VEHICLE CHARGING FEES	6,576	4,500	4,590	90	2.0%
4168	INTEREST INCOME - LEASES	2,160	-	-	-	0.0%
4177	MSHCP ADMIN FEE	1,190	2,500	2,550	50	2.0%
4181	REIMBURSEMENT SERVICES CFD	135,675	326,906	802,137	475,231	145.4%
4300	STATE MANDATED COST	70,641	175,000	50,000	(125,000)	-71.4%
4545	GASB 31 - FMV ON INVESTMENTS	(2,080,648)	-	-	-	0.0%



**REVENUE DETAIL
001 - GENERAL FUND**

Fund 001	Description	2021-2022 Actuals	2022-2023 Current Budget	2023-2024 Proposed Budget	Increase/ (Decrease)	% Increase/ Decrease
4550	GAIN ON DISPOSAL OF ASSETS	2,988	10,000	-	(10,000)	-100.0%
4940	SB 1186 COLLECTION STATE \$1 FEE	12	5	-	(5)	-100.0%
4941	AB1379 COLLECTION STATE \$4 FEE	43,618	15,000	15,000	-	0.0%
TOTAL GENERAL FUND		103,705,445	112,297,442	112,312,048	14,606	0.0%



001 - GENERAL FUND SUMMARY

Description	2021-22 Actuals	2022-23 Current Budget	2023-24 Proposed Budget	Increase/ (Decrease)	% Increase/ (Decrease)
Revenues by Category					
Taxes and Franchises	67,910,605	69,188,704	70,425,041	1,236,337	1.8 %
Licenses, Permits and Service Charges	7,653,467	7,537,686	7,688,439	150,753	2.0 %
Fines and Forfeitures	563,045	520,050	530,451	10,401	2.0 %
Use of Money and Property	(1,803,262)	272,897	268,155	(4,742)	-1.7 %
Intergovernmental Revenues	9,342,755	10,030,518	10,563,244	532,726	5.3 %
Reimbursements	3,411,043	3,868,518	4,679,148	810,630	21.0 %
Operating Transfers In	16,577,599	20,864,169	18,147,880	(2,716,289)	-13.0 %
Miscellaneous	50,192	14,900	9,690	(5,210)	-35.0 %
Total Operating Revenues	103,705,445	112,297,442	112,312,048	14,606	0.0 %
Expenditures by Department					
City Council	534,375	635,218	647,599	12,381	1.9 %
Community Support	125,000	125,000	125,000	0	0.0 %
City Manager	1,913,193	1,894,686	1,991,930	97,244	5.1 %
Economic Development	1,438,536	1,773,368	1,856,986	83,618	4.7 %
Emergency Management	409,019	585,525	510,191	(75,334)	-12.9 %
City Clerk	1,407,408	1,546,024	1,753,754	207,730	13.4 %
City Attorney	526,090	872,500	875,000	2,500	0.3 %
Finance	2,721,461	3,302,480	3,999,894	697,413	21.1 %
Human Resources	1,314,335	1,647,050	1,910,645	263,595	16.0 %
Planning	2,540,015	3,414,906	3,686,038	271,132	7.9 %
Building & Safety	3,717,010	4,730,974	4,858,850	127,876	2.7 %
Land Development	1,912,467	2,250,824	2,201,145	(49,679)	-2.2 %
Public Works	6,124,034	7,412,859	7,550,605	137,747	1.9 %
Cip Public Works	2,700,646	3,289,492	3,609,968	320,476	9.7 %
Parks Maintenance	4,480,980	5,506,661	5,903,978	397,317	7.2 %
Police	36,280,517	40,633,963	42,227,747	1,593,783	3.9 %
Fire	9,120,896	11,228,644	11,778,256	549,612	4.9 %
Animal Control	399,211	553,774	556,328	2,554	0.5 %
Non-Departmental					
P.E.R.S. Retirement	0	0	(904,577)	(904,577)	100.0 %
Property Tax Admin Fees	73,472	91,654	73,346	(18,308)	-20.0 %
Staffing Continuity Reserve	0	200,000	200,000	0	0.0 %
PERS Replacement Benefit	103,964	103,451	105,520	2,069	2.0 %
Retiree Medical Contribution	1,000,000	1,000,000	355,000	(645,000)	-64.5 %
Unfunded Accrued Liability Contribution	0	7,250,000	10,538,003	3,288,003	45.4 %
Total Operating Expenditures	78,842,629	100,049,052	106,411,204	6,362,151	6.4 %
Excess of Revenues Over (Under) Expenditures	24,862,816	12,248,390	5,900,844	(6,347,545)	-51.8 %

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.



001 - GENERAL FUND SUMMARY

Description	2021-22 Actuals	2022-23 Current Budget	2023-24 Proposed Budget	Increase/ (Decrease)	% Increase/ (Decrease)
Excess of Revenues Over (Under) Expenditures	24,862,816	12,248,390	5,900,844	(6,347,545)	-51.8 %
Operating Transfers Out / One Time Payments					
Operating Transfer Out	(14,080,420)	(29,760,616)	(7,627,443)	22,133,173	-74.4 %
<i>CIP - General Plan Update</i>			<i>(400,000)</i>		
<i>CIP - I15 Congestion Relief</i>			<i>(366,443)</i>		
<i>Fire Facility Acquisition Fund Contribution</i>			<i>(1,500,000)</i>		
<i>OPEB Unfunded Liability payoff</i>			<i>(5,361,000)</i>		
Total Transfers Out / One Time Payments	(14,080,420)	(29,760,616)	(7,627,443)	(22,133,173)	-74.4 %
Fund Balance, Beginning of Year	45,243,940	56,026,336	38,514,111	(17,512,226)	-31.3 %
Fund Balance, End of Year	56,026,336	38,514,111	36,787,512	(1,726,599)	-4.5 %

Detail of Fund Balance

Committed To:					
Economic Uncertainty Reserve (20%)	15,768,526	18,559,810	19,174,640	(614,830)	3.3 %
Secondary Reserve (5%)	3,942,131	4,639,953	4,793,660	(153,707)	3.3 %
Pechanga IGA	374,107	381,990	394,735	(12,745)	3.3 %
Assigned To:					
Capital Projects	478,860	766,443	500,000	266,443	-34.8 %
Unassigned:	35,462,712	14,165,915	11,924,477	2,241,438	-15.8 %
	56,026,336	38,514,111	36,787,512	(1,726,599)	-4.5 %



002 - MEASURE S FUND SUMMARY

Description	2021-2022 Actuals	2022-2023 Current Budget	2023-2024 Proposed Budget	Increase/ (Decrease)	% Increase/ Decrease
Revenues by Source					
Taxes and Franchises					
TRANSACTIONS AND USE TAX	39,199,804	39,971,000	39,971,000	-	0.0%
Use of Money and Property					
INVESTMENT INTEREST	(215,735)	-	71,788	71,788	100.0%
Revenues/Other Sources	38,984,069	39,971,000	40,042,788	71,788	0.2%
Expenditures by Category					
TRANSFERS	29,523,899	56,661,742	45,669,603	(10,992,139)	-19.4%
Expenditures/Other Financing Uses	29,523,899	56,661,742	45,669,603	(10,992,139)	-19.4%
Net Revenues	9,460,170	(16,690,742)	(5,626,815)	11,063,927	-11.3%
Fund Balance, Beginning of Year	25,215,603	34,675,773	17,985,030	(16,690,742)	-48.1%
Fund Balance, End of Year	34,675,773	17,985,030	12,358,215	(5,626,815)	-31.3%

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.

Analysis/Comments

Measure S revenue is expected to remain flat, due to concerns of a slowing economy in FY23-24. Expenditures are in line with the Council's Appropriation Guidelines for Measure S and reflect transfers to fund Public Safety (\$9.9 million), Asset Management (\$4.6 million), Capital Improvements (\$15.9M), and General/Community Services (\$15.3 million).



006 - FIRE FACILITY ACQUISITION FUND SUMMARY

Description	2021-2022 Actuals	2022-2023 Current Budget	2023-2024 Proposed Budget	Increase/ (Decrease)	% Increase/ Decrease
Revenues by Source					
Operating Transfers In					
OPERATING TRANSFERS IN	1,500,000	1,500,000	1,500,000	-	0.0%
Revenues/Other Sources	1,500,000	1,500,000	1,500,000	-	0.0%
Net Revenues	1,500,000	1,500,000	1,500,000	-	0.0%
Fund Balance, Beginning of Year	-	1,500,000	3,000,000	1,500,000	100.0%
Fund Balance, End of Year	1,500,000	3,000,000	4,500,000	1,500,000	50.0%

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.

Analysis/Comments

The Operating Transfer In comes from available General Funds and will accumulate over time in order to accumulate funds to meet the facility needs of the Fire Department.



110 - COVID-19 PANDEMIC COMMUNITY REINVESTMENT PROGRAM SUMMARY

Description	2021-2022 Actuals	2022-2023 Current Budget	2023-2024 Proposed Budget	Increase/ (Decrease)	% Increase/ Decrease
Revenues by Source					
Operating Transfers In					
OPERATING TRANSFERS IN	7,040,000	7,040,000	-	(7,040,000)	-100.0%
Revenues/Other Sources	7,040,000	7,040,000	-	(7,040,000)	-100.0%
Expenditures by Category					
SALARIES & BENEFITS	5,106	24,067	15,239	(8,829)	-36.7%
OPERATIONS & MAINTENANCE	-	2,483,665	2,365,538	(118,127)	-4.8%
TRANSFERS	-	4,500,000	2,850,000	(1,650,000)	-36.7%
Expenditures/Other Financing Uses	5,106	7,007,732	5,230,777	(1,776,955)	-25.4%
Net Revenues	7,034,894	32,268	(5,230,777)	(5,263,045)	-62.8%
Fund Balance, Beginning of Year	-	7,034,894	7,067,162	32,268	0.5%
Fund Balance, End of Year	7,034,894	7,067,162	1,836,385	(5,230,777)	-74.0%

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.

Analysis/Comments

This fund reflects the transfer in of available General Fund dollars to establish and support the local economy's recovery from the global pandemic. The Council approved six funding categories, including:

- Business Support (\$3,080,000)
- Non-Profit Support (\$1,000,000)
- Homeless Services (\$1,000,000)
- Housing Assistance (\$5,500,000)
- Behavioral Health Services (\$1,500,000)
- Higher Education/Workforce Development (\$1,000,000)

Funding will be appropriated throughout the fiscal year as the programs within each category are developed. An additional \$1 million in CRP funds remains unallocated, subject to Council approval.

CITY OF TEMECULA

SPECIAL REVENUE AND DEBT SERVICE FUNDS

Special Revenue Funds are used to account for activities paid for by taxes or other designated revenue sources that have specific limitations on use according to law.

Debt Service Funds are used to account for the resources necessary to pay principle and interest payments on general long-term debt obligations of the City and related entities.





REVENUE DETAIL SPECIAL REVENUE & DEBT SERVICE FUNDS

Description	2021-2022 Actuals	2022-2023 Current Budget	2023-2024 Proposed Budget	Increase/ (Decrease)	% Increase/ Decrease
<u>100 - GAS TAX FUND</u>					
4065 INVESTMENT INTEREST	7,035	-	-	-	0.0%
4700 GAS TAX 2106	388,832	414,138	450,657	36,519	8.8%
4701 GAS TAX 2105	620,699	663,278	721,326	58,048	8.8%
4702 GAS TAX 2107	741,049	794,562	866,409	71,847	9.0%
4704 GAS TAX 2107.5	10,000	10,000	10,000	-	0.0%
4706 GAS TAX 2103	871,114	943,568	1,089,283	145,715	15.4%
TOTAL GAS TAX FUND	2,638,730	2,825,546	3,137,675	312,129	11.0%
<u>102 - ROAD MAINTENANCE REHABILITATION FUND</u>					
4065 INVESTMENT INTEREST	11,574	-	-	-	0.0%
4545 GASB 31 - FMV ON INVESTMENTS	(35,568)	-	-	-	0.0%
4709 RMRA-ROAD MAINTENANCE REHABILITATION ACT	2,250,420	2,384,080	2,717,382	333,302	14.0%
TOTAL RMRA FUND	2,226,427	2,384,080	2,717,382	333,302	14.0%
<u>103 - STREET MAINTENANCE FUND</u>					
4065 INVESTMENT INTEREST	18,380	-	-	-	0.0%
4089 OPERATING TRANSFER IN MEASURE S	2,000,000	2,000,000	2,000,000	-	0.0%
4545 GASB 31 - FMV ON INVESTMENTS	(55,873)	-	-	-	0.0%
TOTAL STREET MAINTENANCE FUND	1,962,508	2,000,000	2,000,000	-	0.0%
<u>105 - NPDES IN LIEU FEES FUND</u>					
4065 INVESTMENT INTEREST	2	-	-	-	0.0%
4545 GASB 31 - FMV ON INVESTMENTS	(5)	-	-	-	0.0%
4721 NPDES IN-LIEU FEES	1,943	175,743	883,456	707,713	402.7%
TOTAL NPDES IN LIEU FEES FUND	1,940	175,743	883,456	707,713	402.7%
<u>106 - UPTOWN TEMECULA NEW STREETS IN-LIEU FEES</u>					
4065 INVESTMENT INTEREST	3,833	-	-	-	0.0%
4259 UPTOWN TEMECULA NEW STREETS IN LIEU FEES	-	-	417,315	417,315	100.0%
4545 GASB 31 - FMV ON INVESTMENTS	(10,463)	-	-	-	0.0%
UPTOWN TEMECULA NEW STREETS IN-LIEU FEES	(6,630)	-	417,315	417,315	100.0%
<u>108 - AMERICAN RESCUE PLAN ACT (ARPA)</u>					
4025 GRANTS	7,039,754	7,039,754	-	(7,039,754)	-100.0%
TOTAL ARPA	7,039,754	7,039,754	-	(7,039,754)	-100.0%
<u>120 - DEVELOPMENT IMPACT FEES FUND</u>					
4051 CIP - DIF-OPEN SPACE AND TRAILS	142,061	414,523	326,554	(87,969)	-21.2%
4065 INVESTMENT INTEREST	20,469	-	-	-	0.0%
4240 CIP - DIF - QUIMBY	1,952,029	3,479,035	266,269	(3,212,766)	-92.3%
4242 CIP - DIF-STREET IMPROVEMENTS	737,638	2,598,534	3,833,676	1,235,142	47.5%
4243 CIP - DIF-TRAFFIC SIGNALS	106,453	374,689	547,630	172,941	46.2%
4244 CIP - DIF-PARK & REC IMPROVEMENTS	487,376	1,556,305	1,226,034	(330,271)	-21.2%
4245 CIP - DIF-CORPORATE FACILITIES	304,133	431,416	463,289	31,873	7.4%
4246 CIP - DIF-FIRE PROTECTION FACILITIES	89,490	270,097	271,812	1,715	0.6%
4247 CIP - DIF-LIBRARY FACILITIES	472,820	689,911	525,577	(164,334)	-23.8%
4256 CIP - DIF-POLICE FACILITIES	105,419	372,541	332,049	(40,492)	-10.9%
4545 GASB 31 - FMV ON INVESTMENTS	(64,085)	-	-	-	0.0%
TOTAL DEVELOPMENT IMPACT FEES FUND	4,353,803	10,187,051	7,792,890	(2,394,161)	-23.5%



REVENUE DETAIL SPECIAL REVENUE & DEBT SERVICE FUNDS

Description	2021-2022 Actuals	2022-2023 Current Budget	2023-2024 Proposed Budget	Increase/ (Decrease)	% Increase/ Decrease
<u>125 - PUBLIC EDUCATION & GOVERNMENT FUND</u>					
4039 PEG FEES REVENUES	198,322	185,000	179,000	(6,000)	-3.2%
4065 INVESTMENT INTEREST	2,855	-	-	-	0.0%
4545 GASB 31 - FMV ON INVESTMENTS	(8,120)	-	-	-	0.0%
PUBLIC EDUCATION & GOVERNMENT FUND	193,057	185,000	179,000	(6,000)	-3.2%
<u>140 - COMMUNITY DEVELOPMENT BLOCK GRANT FUND</u>					
4081 COMM DEVELOPMENT BLOCK GRANT	646,010	1,299,843	621,857	(677,986)	-52.2%
4164 CDBG-CV	329,000	-	-	-	0.0%
4169 CDBG-CV2	125,182	739,582	-	(739,582)	-100.0%
TOTAL COMMUNITY DEV BLOCK GRANT FUND	1,100,192	2,039,425	621,857	(1,417,568)	-69.5%
<u>145 - TEMECULA ENERGY EFFICIENCY ASSET FUND</u>					
4065 INVESTMENT INTEREST	3,602	-	-	-	0.0%
4545 GASB 31 - FMV ON INVESTMENTS	(9,812)	-	-	-	0.0%
TEMECULA ENERGY EFFICIENCY ASSET FUND	(6,210)	-	-	-	0.0%
<u>150 - AB2766 MOTOR VEHICLE SUBVENTION FUND</u>					
4048 AB 2766 REVENUES	106,782	150,174	142,977	(7,197)	-4.8%
4065 INVESTMENT INTEREST	858	-	-	-	0.0%
4545 GASB 31 - FMV ON INVESTMENTS	(2,709)	-	-	-	0.0%
TOTAL AB 2766 MOTOR VEHICLE SUBVENTION	104,930	150,174	142,977	(7,197)	-4.8%
<u>160 - SUPPLEMENTAL LAW ENFORCEMENT SERVICES</u>					
4065 INVESTMENT INTEREST	908	-	-	-	0.0%
4085 SUPPLEMENTAL LAW ENFORCEMENT SERVICES	277,001	280,000	280,000	-	0.0%
SUPPLEMENTAL LAW ENFORCEMENT SERVICES	277,909	280,000	280,000	-	0.0%
<u>161 - TEMECULA MAJOR CRIMES REWARD FUND</u>					
4065 INVESTMENT INTEREST	63	-	-	-	0.0%
4545 GASB 31 - FMV ON INVESTMENTS	(318)	-	-	-	0.0%
TOTAL TEMECULA MAJOR CRIMES REWARD	(255)	-	-	-	0.0%
<u>165 - AFFORDABLE HOUSING FUND</u>					
4065 INVESTMENT INTEREST	8,360	-	-	-	0.0%
4075 RENTAL INCOME	(14,301)	-	-	-	0.0%
4090 OPERATING TRANSFERS IN	-	6,503,330	750,000	(5,753,330)	-88.5%
4092 CONTRIBUTIONS AGENCY TRUST	250,000	250,000	250,000	-	0.0%
4545 GASB 31 - FMV ON INVESTMENTS	(22,207)	-	-	-	0.0%
4805 SERAF	-	900,000	900,000	-	0.0%
TOTAL AFFORDABLE HOUSING FUND	221,852	7,653,330	1,900,000	(5,753,330)	-75.2%
<u>170 - MEASURE A FUND</u>					
4065 INVESTMENT INTEREST	42,196	-	-	-	0.0%
4545 GASB 31 - FMV ON INVESTMENTS	(116,967)	-	-	-	0.0%
4725 MEASURE A ALLOCATIONS	4,141,441	4,334,000	4,354,000	20,000	0.5%
TOTAL MEASURE A FUND	4,066,670	4,334,000	4,354,000	20,000	0.5%



REVENUE DETAIL SPECIAL REVENUE & DEBT SERVICE FUNDS

Description	2021-2022 Actuals	2022-2023 Current Budget	2023-2024 Proposed Budget	Increase/ (Decrease)	% Increase/ Decrease
<u>198 - PUBLIC ART FUND</u>					
4065 INVESTMENT INTEREST	481	-	-	-	0.0%
4251 PUBLIC ART	41,837	14,000	10,400	(3,600)	-25.7%
4545 GASB 31 - FMV ON INVESTMENTS	(1,422)	-	-	-	0.0%
TOTAL PUBLIC ART FUND	40,896	14,000	10,400	(3,600)	-25.7%
<u>395 - 2018 FINANCING LEASE (CIVIC CENTER) FUND</u>					
4090 OPERATING TRANSFERS IN	1,962,107	13,425,327	-	(13,425,327)	-100.0%
2018 FINANCING LEASE (CIVIC CENTER) FUND	1,962,107	13,425,327	-	(13,425,327)	-100.0%
<u>396 - 2018 FINANCING LEASE (MRC) FUND</u>					
4090 OPERATING TRANSFERS IN	555,806	5,316,429	-	(5,316,429)	-100.0%
TOTAL 2018 FINANCING LEASE (MRC) FUND	555,806	5,316,429	-	(5,316,429)	-100.0%

100 - GAS TAX FUND SUMMARY

Description	2021-2022 Actuals	2022-2023 Current Budget	2023-2024 Proposed Budget	Increase/ (Decrease)	% Increase/ Decrease
Revenues by Source					
Taxes and Franchises					
GAS TAX	2,631,694	2,825,546	3,137,675	312,129	11.0%
Use of Money and Property					
INVESTMENT INTEREST	7,035	-	-	-	0.0%
Revenues/Other Sources	2,638,730	2,825,546	3,137,675	312,129	11.0%
Expenditures by Category					
TRANSFERS	2,740,607	2,825,546	3,137,675	312,129	11.0%
Expenditures/Other Financing Uses	2,740,607	2,825,546	3,137,675	312,129	11.0%
Net Revenues	(101,877)	-	-	-	11.0%
Fund Balance, Beginning of Year	101,877	-	-	-	0.0%
Fund Balance, End of Year	-	-	-	-	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.

Analysis/Comments

Gas Tax revenue is projected to increase by 11.0% due to the increase in the volume of gasoline sales, as projected by the State of California. Expenditures reflect the transfer of funds to the General Fund to augment the Public Works budget for street and road maintenance.



102 - ROAD MAINTENANCE REHABILITATION ACCOUNT (RMRA) FUND SUMMARY

Description	2021-2022 Actuals	2022-2023 Current Budget	2023-2024 Proposed Budget	Increase/ (Decrease)	% Increase/ Decrease
Revenues by Source					
Taxes and Franchises					
GAS TAX	2,250,420	2,384,080	2,717,382	333,302	14.0%
Use of Money and Property					
INVESTMENT INTEREST	(23,994)	-	-	-	0.0%
Revenues/Other Sources	2,226,427	2,384,080	2,717,382	333,302	14.0%
Expenditures by Category					
TRANSFERS	2,250,420	3,809,387	2,604,448	(1,204,939)	-31.6%
Expenditures/Other Financing Uses	2,250,420	3,809,387	2,604,448	(1,204,939)	-31.6%
Net Revenues	(23,993)	(1,425,307)	112,934	1,538,241	-14.1%
Fund Balance, Beginning of Year	1,585,330	1,561,337	136,030	(1,425,307)	-91.3%
Fund Balance, End of Year	1,561,337	136,030	248,964	112,934	83.0%

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.

Analysis/Comments

RMRA revenue is projected to increase by 14.0% due to increases in gasoline excise taxes and vehicle registration fees, as projected by the State of California. Expenditures reflect the transfer to the Capital Improvement Program to fund the Pavement Rehabilitation project.



103 - STREET MAINTENANCE FUND SUMMARY

Description	2021-2022 Actuals	2022-2023 Current Budget	2023-2024 Proposed Budget	Increase/ (Decrease)	% Increase/ Decrease
Revenues by Source					
Use of Money and Property					
INVESTMENT INTEREST	(37,492)	-	-	-	0.0%
Operating Transfers In					
CONTRIBUTION FROM MEASURE S	2,000,000	2,000,000	2,000,000	-	0.0%
Revenues/Other Sources	1,962,508	2,000,000	2,000,000	-	0.0%
Expenditures by Category					
TRANSFERS	-	3,600,000	-	(3,600,000)	-100.0%
Expenditures/Other Financing Uses	-	3,600,000	-	(3,600,000)	-100.0%
Net Revenues	1,962,508	(1,600,000)	2,000,000	3,600,000	-64.3%
Fund Balance, Beginning of Year	3,461,494	5,424,002	3,824,002	(1,600,000)	-29.5%
Fund Balance, End of Year	5,424,002	3,824,002	5,824,002	2,000,000	52.3%

Fund Description

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

Analysis/Comments

Contributions from the Measure S Fund will continue in order to accumulate resources for future street and road replacement. The Transfer in FY22-23 was to supplement the Pavement Rehabilitation Capital Improvement Project.

105 - NPDES IN LIEU FEES FUND SUMMARY

Description	2021-2022 Actuals	2022-2023 Current Budget	2023-2024 Proposed Budget	Increase/ (Decrease)	% Increase/ Decrease
Revenues by Source					
Licenses, Permits and Service Charges					
DEVELOPMENT FEES	1,943	175,743	883,456	707,713	402.7%
Use of Money and Property					
INVESTMENT INTEREST	(3)	-	-	-	0.0%
Revenues/Other Sources	1,940	175,743	883,456	707,713	402.7%
Expenditures by Category					
CAPITAL OUTLAY	-	-	500,000	500,000	100.0%
Expenditures/Other Financing Uses	-	-	500,000	500,000	100.0%
Net Revenues	1,940	175,743	383,456	207,713	687.2%
Fund Balance, Beginning of Year	-	1,940	177,683	175,743	9060.5%
Fund Balance, End of Year	1,940	177,683	561,139	383,456	215.8%

Fund Description

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

Analysis/Comments

Revenue is received as private development subject to NPDES requirements occur. FY2023-24 Capital Outlay expenditures reflect the replacement of the City's Storm Drain Inlet Filters.

106 - UPTOWN TEMECULA NEW STREETS IN-LIEU FEES SUMMARY

Description	2021-2022 Actuals	2022-2023 Current Budget	2023-2024 Proposed Budget	Increase/ (Decrease)	% Increase/ Decrease
Revenues by Source					
Licenses, Permits and Service Charges					
DEVELOPMENT IMPACT FEES	-	-	417,315	417,315	100.0%
Use of Money and Property					
INVESTMENT INTEREST	(6,630)	-	-	-	0.0%
Revenues/Other Sources	(6,630)	-	417,315	417,315	100.0%
Expenditures by Category					
TRANSFERS	-	500,857	-	(500,857)	-100.0%
Expenditures/Other Financing Uses	-	500,857	-	(500,857)	-100.0%
Net Revenues	(6,630)	(500,857)	417,315	918,172	-16.7%
Fund Balance, Beginning of Year	895,391	888,761	387,904	(500,857)	-56.4%
Fund Balance, End of Year	888,761	387,904	805,219	417,315	107.6%

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.

Analysis/Comments

Revenue in this fund is related to a new hotel and an affordable housing development in the Uptown Temecula Specific Plan area. Expenditures reflect the transfer of funds to the Capital Improvement Program to support the Las Haciendas Affordable Housing Project.

108 - ARPA SUMMARY

Description	2021-2022 Actuals	2022-2023 Current Budget	2023-2024 Proposed Budget	Increase/ (Decrease)	% Increase/ Decrease
Revenues by Source					
Intergovernmental Revenues					
GRANTS	7,039,754	7,039,754	-	(7,039,754)	-100.0%
Revenues/Other Sources	7,039,754	7,039,754	-	(7,039,754)	-100.0%
Expenditures by Category					
TRANSFERS	7,039,754	7,039,754	-	(7,039,754)	-100.0%
Expenditures/Other Financing Uses	7,039,754	7,039,754	-	(7,039,754)	-100.0%
Net Revenues	-	-	-	-	-100.0%
Fund Balance, Beginning of Year		-	-	-	0.0%
Fund Balance, End of Year	-	-	-	-	0.0%

Fund Description

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

Analysis/Comments

Revenue in this fund reflects the receipt of the Federal ARPA grant funding of \$14,079,508, which was received in two equal installments in FY21-22 and FY22-23. The funds were transferred to the General Fund to support public safety services.



120 - DEVELOPMENT IMPACT FEES FUND SUMMARY

Description	2021-2022 Actuals	2022-2023 Current Budget	2023-2024 Proposed Budget	Increase/ (Decrease)	% Increase/ Decrease
Revenues by Source					
Licenses, Permits and Service Charges					
QUIMBY FEES	1,952,029	3,479,035	266,269	(3,212,766)	-92.3%
DEVELOPMENT IMPACT FEES	2,445,390	6,708,016	7,526,621	818,605	12.2%
Use of Money and Property					
INVESTMENT INTEREST	(43,616)	-	-	-	0.0%
Revenues/Other Sources	4,353,803	10,187,051	7,792,890	(2,394,161)	-23.5%
Expenditures by Category					
TRANSFERS	264,039	11,107,485	7,194,184	(3,913,301)	-35.2%
Expenditures/Other Financing Uses	264,039	11,107,485	7,194,184	(3,913,301)	-35.2%
Net Revenues	4,089,764	(920,434)	598,706	1,519,140	-29.6%
Fund Balance, Beginning of Year	3,564,979	7,654,743	6,734,309	(920,434)	-12.0%
Fund Balance, End of Year	7,654,743	6,734,309	7,333,015	598,706	8.9%

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.

Analysis/Comments

Development Impact Fee revenue vary from year-to-year depending on the level of development activity occurring within the City. Expenditures of DIF reflect the transfer to the Capital Improvement Program to fund the projects necessary to mitigate the impacts of development.

125 - PUBLIC EDUCATION & GOVERNMENT (PEG) FUND SUMMARY

Description	2021-2022 Actuals	2022-2023 Current Budget	2023-2024 Proposed Budget	Increase/ (Decrease)	% Increase/ Decrease
Revenues by Source					
Taxes and Franchises					
PEG FEES	198,322	185,000	179,000	(6,000)	-3.2%
Use of Money and Property					
INVESTMENT INTEREST	(5,266)	-	-	-	0.0%
Revenues/Other Sources	193,057	185,000	179,000	(6,000)	-3.2%
Expenditures by Category					
CAPITAL OUTLAY	106,045	140,223	165,000	24,777	17.7%
Expenditures/Other Financing Uses	106,045	140,223	165,000	24,777	17.7%
Net Revenues	87,011	44,777	14,000	(30,777)	5.8%
Fund Balance, Beginning of Year	623,661	710,672	755,449	44,777	6.3%
Fund Balance, End of Year	710,672	755,449	769,449	14,000	1.9%

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.

Analysis/Comments

PEG revenue is anticipated to decline due to the shift of cable subscribers to alternative streaming services. Expenditures reflect the investment in updating the broadcast equipment used to manage the content and broadcast of the City's public television channel.

140 - COMMUNITY DEV BLOCK GRANT FUND SUMMARY

Description	2021-2022 Actuals	2022-2023 Current Budget	2023-2024 Proposed Budget	Increase/ (Decrease)	% Increase/ Decrease
Revenues by Source					
Intergovernmental Revenues					
CDBG - CV GRANTS	329,000	-	-	-	0.0%
CDBG - CV2 GRANTS	125,182	739,582	-	(739,582)	-100.0%
COMMUNITY DEVELOPMENT BLOCK GRANT	646,010	1,299,843	621,857	(677,986)	-52.2%
Revenues/Other Sources	1,100,192	2,039,425	621,857	(1,417,568)	-69.5%
Expenditures by Category					
SALARIES & BENEFITS	36,635	36,836	42,724	5,888	16.0%
OPERATIONS & MAINTENANCE	317,891	313,962	165,271	(148,691)	-47.4%
TRANSFERS	354,159	1,797,176	413,863	(1,383,313)	-77.0%
Expenditures/Other Financing Uses	708,685	2,147,974	621,857	(1,526,117)	-71.0%
Net Revenues	391,506	(108,549)	-	108,549	-70.3%
Fund Balance, Beginning of Year	(282,957)	108,549	-	(108,549)	-100.0%
Fund Balance, End of Year	108,549	-	-	-	-105.8%

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.

Analysis/Comments

CDBG revenue reflects the reimbursement for operations and Capital projects expected to be completed during the fiscal year.

145 - TEMECULA ENERGY EFFICIENCY ASSET (TEAM) FUND SUMMARY

Description	2021-2022 Actuals	2022-2023 Current Budget	2023-2024 Proposed Budget	Increase/ (Decrease)	% Increase/ Decrease
Revenues by Source					
Use of Money and Property					
INVESTMENT INTEREST	(6,210)	-	-	-	0.0%
Revenues/Other Sources	(6,210)	-	-	-	0.0%
Expenditures by Category					
TRANSFERS	-	698,929	100,000	(598,929)	-85.7%
Expenditures/Other Financing Uses	-	698,929	100,000	(598,929)	-85.7%
Net Revenues	(6,210)	(698,929)	(100,000)	598,929	-85.7%
Fund Balance, Beginning of Year	839,738	833,528	134,599	(698,929)	-83.9%
Fund Balance, End of Year	833,528	134,599	34,599	(100,000)	-74.3%

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.

Analysis/Comments

TEAM Fund expenditures reflect the transfer of funds to the Capital Improvement Program to fund an Electric Vehicle Charging Station project, lighting along Murrieta Creek and Sports Park Lighting upgrades.



150 - AB 2766 MOTOR VEHICLE SUBVENTION FUND SUMMARY

Description	2021-2022 Actuals	2022-2023 Current Budget	2023-2024 Proposed Budget	Increase/ (Decrease)	% Increase/ Decrease
Revenues by Source					
Use of Money and Property					
INVESTMENT INTEREST	(1,851)	-	-	-	0.0%
Intergovernmental Revenues					
AB2766 MOTOR VEHICLE SUBVENTION	106,782	150,174	142,977	(7,197)	-4.8%
Revenues/Other Sources	104,930	150,174	142,977	(7,197)	-4.8%
Expenditures by Category					
OPERATIONS & MAINTENANCE	20,000	10,000	10,000	-	0.0%
TRANSFERS	6,700	427,889	144,575	(283,314)	-66.2%
Expenditures/Other Financing Uses	26,700	437,889	154,575	(283,314)	-64.7%
Net Revenues	78,230	(287,715)	(11,598)	276,117	-49.4%
Fund Balance, Beginning of Year	172,301	250,531	(37,184)	(287,715)	-114.8%
Fund Balance, End of Year	250,531	(37,184)	(48,782)	(11,598)	-31.2%

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.

Analysis/Comments

AB2766 expenditures are allocated to fund the Clean Cities Coalition (\$10,000) and the remainder is transferred to the Capital Improvement Program to provide funding for the Bike Lane and Trail Program.



160 - SUPPLEMENTAL LAW ENFORCEMENT SERVICES FUND SUMMARY

Description	2021-2022 Actuals	2022-2023 Current Budget	2023-2024 Proposed Budget	Increase/ (Decrease)	% Increase/ Decrease
Revenues by Source					
Use of Money and Property					
INVESTMENT INTEREST	908	-	-	-	0.0%
Intergovernmental Revenues					
SLESF GRANT	277,001	280,000	280,000	-	0.0%
Revenues/Other Sources	277,909	280,000	280,000	-	0.0%
Expenditures by Category					
TRANSFERS	364,530	280,000	280,000	-	0.0%
Expenditures/Other Financing Uses	364,530	280,000	280,000	-	0.0%
Net Revenues	(86,621)	-	-	-	0.0%
Fund Balance, Beginning of Year	86,621	-	-	-	0.0%
Fund Balance, End of Year	-	-	-	-	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.

Analysis/Comments

Supplemental Law Enforcement Services (SLESF) revenues are projected remain flat for FY23-24. Expenditures reflect the transfer of these funds to the General Fund to supplement the Police budget.

161 - TEMECULA MAJOR CRIMES REWARD FUND SUMMARY

Description	2021-2022 Actuals	2022-2023 Current Budget	2023-2024 Proposed Budget	Increase/ (Decrease)	% Increase/ Decrease
Revenues by Source					
Use of Money and Property					
INVESTMENT INTEREST	(255)	-	-	-	0.0%
Revenues/Other Sources	(255)	-	-	-	0.0%
Expenditures by Category					
TRANSFERS	26,952	-	-	-	0.0%
Expenditures/Other Financing Uses	26,952	-	-	-	0.0%
Net Revenues	(27,207)	-	-	-	0.0%
Fund Balance, Beginning of Year	27,207	-	-	-	0.0%
Fund Balance, End of Year	-	-	-	-	0.0%

Fund Description

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

Analysis/Comments

The time allowed for the reward for these two crimes has elapsed, therefore the funds were transferred back to the General Fund in accordance with the Resolutions establishing the reward programs.

165 - AFFORDABLE HOUSING FUND SUMMARY

Description	2021-2022 Actuals	2022-2023 Current Budget	2023-2024 Proposed Budget	Increase/ (Decrease)	% Increase/ Decrease
Revenues by Source					
Taxes and Franchises					
REDEVELOPMENT PROPERTY TAX FUND DISTRIBUTION	-	900,000	900,000	-	0.0%
Use of Money and Property					
LEASE/RENTAL INCOME	(14,301)	-	-	-	0.0%
INVESTMENT INTEREST	(13,847)	-	-	-	0.0%
Intergovernmental Revenues					
AGENCY TRUST CONTRIBUTION	250,000	250,000	250,000	-	0.0%
Operating Transfers In					
OPERATING TRANSFERS IN	-	6,503,330	750,000	(5,753,330)	-88.5%
Revenues/Other Sources	221,852	7,653,330	1,900,000	(5,753,330)	-75.2%
Expenditures by Category					
SALARIES & BENEFITS	240,712	233,329	363,126	129,797	55.6%
OPERATIONS & MAINTENANCE	37,088	275,518	288,423	12,905	4.7%
INTERNAL SERVICE FUND ALLOCATIONS	34,060	37,802	57,920	20,118	53.2%
TRANSFERS	-	7,403,330	1,450,000	(5,953,330)	-80.4%
Expenditures/Other Financing Uses	311,860	7,949,979	2,159,469	(5,790,510)	-72.8%
Net Revenues	(90,008)	(296,649)	(259,469)	37,180	-74.0%
Fund Balance, Beginning of Year	12,054,618	11,964,610	11,667,961	(296,649)	-2.5%
Fund Balance, End of Year	11,964,610	11,667,961	11,408,493	(259,469)	-2.2%

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 .

Analysis/Comments

Affordable Housing revenue includes transfer of bond proceeds from the former Redevelopment Agency to fund Affordable Housing projects. Expenditures fluctuate each year, depending on the timing of the completion of the Capital Improvement Program projects to support Affordable Housing.

170 - MEASURE A FUND SUMMARY

Description	2021-2022 Actuals	2022-2023 Current Budget	2023-2024 Proposed Budget	Increase/ (Decrease)	% Increase/ Decrease
Revenues by Source					
Use of Money and Property					
INVESTMENT INTEREST	(74,771)	-	-	-	0.0%
Intergovernmental Revenues					
MEASURE A	4,141,441	4,334,000	4,354,000	20,000	0.5%
Revenues/Other Sources	4,066,670	4,334,000	4,354,000	20,000	0.5%
Expenditures by Category					
OPERATIONS & MAINTENANCE	1,599,339	2,968,379	2,941,169	(27,210)	-0.9%
TRANSFERS	2,834,725	7,319,935	1,778,140	(5,541,795)	-75.7%
Expenditures/Other Financing Uses	4,434,064	10,288,314	4,719,309	(5,569,005)	-54.1%
Net Revenues	(367,394)	(5,954,314)	(365,309)	5,589,005	-37.9%
Fund Balance, Beginning of Year	9,430,636	9,063,242	3,108,928	(5,954,314)	-65.7%
Fund Balance, End of Year	9,063,242	3,108,928	2,743,618	(365,309)	-11.8%

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.

Analysis/Comments

Measure A revenue is projected to increase slightly, per the revenue projections provided by the Riverside County Transportation Commission (RCTC). Expenditures support the Public Works department in the maintenance of streets and roads and reflect a transfer to the Capital Improvement Program to primarily fund the Pavement Rehabilitation Program.

198 - PUBLIC ART FUND SUMMARY

Description	2021-2022 Actuals	2022-2023 Current Budget	2023-2024 Proposed Budget	Increase/ (Decrease)	% Increase/ Decrease
Revenues by Source					
Licenses, Permits and Service Charges					
PUBLIC ART	41,837	14,000	10,400	(3,600)	-25.7%
Use of Money and Property					
INVESTMENT INTEREST	(941)	-	-	-	0.0%
Revenues/Other Sources	40,896	14,000	10,400	(3,600)	-25.7%
Expenditures by Category					
OPERATIONS & MAINTENANCE	-	30,000	-	(30,000)	-100.0%
Expenditures/Other Financing Uses	-	30,000	-	(30,000)	-100.0%
Net Revenues	40,896	(16,000)	10,400	26,400	-76.4%
Fund Balance, Beginning of Year	91,099	131,995	115,995	(16,000)	-12.1%
Fund Balance, End of Year	131,995	115,995	126,395	10,400	9.0%

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.

Analysis/Comments

The Public Art Fund revenue fluctuates each year along with development activity. Expenditures in FY22-23 supported the utility box artwork program. Additional expenditures will be programmed in the future as projects/programs are identified.



395 - 2018 FINANCING LEASE (CIVIC CENTER) FUND SUMMARY

Description	2021-2022 Actuals	2022-2023 Current Budget	2023-2024 Proposed Budget	Increase/ (Decrease)	% Increase/ Decrease
Revenues by Source					
Operating Transfers In					
OPERATING TRANSFERS IN	1,962,107	13,425,327	-	(13,425,327)	-100.0%
Revenues/Other Sources	1,962,107	13,425,327	-	(13,425,327)	-100.0%
Expenditures by Category					
OPERATIONS & MAINTENANCE	1,962,107	13,425,327	-	(13,425,327)	-100.0%
Expenditures/Other Financing Uses	1,962,107	13,425,327	-	(13,425,327)	-100.0%
Net Revenues	-	-	-	-	-100.0%
Fund Balance, Beginning of Year	-	-	-	-	100.0%
Fund Balance, End of Year	-	-	-	-	0.0%

Fund Description

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

Analysis/Comments

The Financing Lease for the Civic Center was paid in full during FY22-23, as part of the City's Debt/Liability Reduction Strategy.

396 - 2018 FINANCING LEASE (MRC) FUND SUMMARY

Description	2021-2022 Actuals	2022-2023 Current Budget	2023-2024 Proposed Budget	Increase/ (Decrease)	% Increase/ Decrease
Revenues by Source					
Operating Transfers In					
OPERATING TRANSFERS IN	555,806	5,316,429	-	(5,316,429)	-100.0%
Revenues/Other Sources	555,806	5,316,429	-	(5,316,429)	-100.0%
Expenditures by Category					
OPERATIONS & MAINTENANCE	555,806	5,316,429	-	(5,316,429)	-100.0%
Expenditures/Other Financing Uses	555,806	5,316,429	-	(5,316,429)	-100.0%
Net Revenues	-	-	-	-	-100.0%
Fund Balance, Beginning of Year	-	-	-	-	100.0%
Fund Balance, End of Year	-	-	-	-	0.0%

Fund Description

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

Analysis/Comments

The Financing Lease for the Margarita Recreation Center was paid in full during FY22-23, as part of the City's Debt/Liability Reduction Strategy.

CITY OF TEMECULA

TEMECULA COMMUNITY SERVICES DISTRICT FUNDS

The Temecula Community Services District (TCSD) was established as an assessment district to provide a comprehensive neighborhood and community park system, as well as a complement of recreational and cultural programs, community and human services and special events activities aimed at enhancing the high quality of life of our youth, teens, adults, seniors and special needs population.

The District also provides street lighting, median and slope maintenance, refuse hauling and a recycling program, emergency dirt road maintenance, library services and an intern fellowship program.





REVENUE BY SOURCE
190 - TEMECULA COMMUNITY SERVICES DISTRICT FUND

Description	2021-2022 Actuals	2022-2023 Current Budget	2023-2024 Proposed Budget	Increase/ (Decrease)	% Increase/ Decrease
Taxes and Franchises					
SPECIAL TAX (MEASURE C)	1,923,561	1,916,505	1,916,505	-	0.0%
Licenses, Permits and Service Charges					
AQUATICS	227,981	128,312	212,216	83,904	65.4%
SPORTS LEAGUES & TOURNAMENTS	190,761	189,562	182,365	(7,197)	-3.8%
DEVELOPMENT IMPACT FEES	902	-	-	-	0.0%
CONTRACT CLASSES	823,734	1,000,000	1,200,000	200,000	20.0%
CLASSES/ACTIVITIES	59,239	45,962	52,890	6,928	15.1%
FACILITY RENTALS	295,437	420,486	345,571	(74,915)	-17.8%
MUSEUM ADMISSIONS	91,610	102,612	94,485	(8,127)	-7.9%
THEATER ADMISSIONS	266,927	265,000	285,000	20,000	7.5%
DAY CAMPS	113,187	79,540	79,540	-	0.0%
Fines and Forfeitures					
FINES & FORFEITURES	50	-	-	-	0.0%
Use of Money and Property					
INVESTMENT INTEREST	(25,199)	-	-	-	0.0%
Reimbursements					
OTHER REIMBURSEMENTS	172,308	125,845	85,845	(40,000)	-31.8%
Operating Transfers In					
OPERATING TRANSFERS IN	-	500,000	-	(500,000)	-100.0%
CONTRIBUTION FROM MEASURE S	10,002,131	10,295,571	14,273,752	3,978,181	38.6%
Miscellaneous					
MISCELLANEOUS	94,479	84,186	68,274	(15,912)	-18.9%
Total Revenues and Other Sources	14,237,109	15,153,582	18,796,443	3,642,861	24.0%



REVENUE DETAIL 190 - TEMECULA COMMUNITY SERVICES DISTRICT FUND

Fund 190	Description	2021-2022 Actuals	2022-2023 Current Budget	2023-2024 Proposed Budget	Increase/ (Decrease)	% Increase/ Decrease
<u>180 - OPERATIONS</u>						
4004	SPECIAL TAX (MEASURE C)	598,778	1,916,505	1,916,505	-	0.0%
4065	INVESTMENT INTEREST	7,917	-	-	-	0.0%
4070	CASH OVER & SHORT	-	-	-	-	0.0%
4089	OPERATING TRANSFER IN MEASURE S	10,002,131	10,295,571	14,273,752	3,978,181	38.6%
4387	FILMING LOCATION AGREEMENT FEE	-	80	80	-	0.0%
<u>181 - TCSD - SENIOR AND INCLUSIVE SERVICES</u>						
4004	SPECIAL TAX (MEASURE C)	54,453	-	-	-	0.0%
4076	REIMBURSEMENTS	160,000	-	-	-	0.0%
4980	CLASSES/ACTIVITIES	-	250	250	-	0.0%
4983	TRANSPORTATION	1,591	1,500	1,500	-	0.0%
4986	EXCURSIONS	475	2,100	2,140	40	1.9%
4990	INDOOR RENTALS	288	2,397	624	(1,773)	-74.0%
<u>182 - TCSD - COMMUNITY RECREATION CENTER</u>						
4004	SPECIAL TAX (MEASURE C)	151,296	-	-	-	0.0%
4966	OPEN GYM RESIDENT/NONRESIDENT	7,667	3,200	3,200	-	0.0%
4984	DAY CAMP	113,187	79,540	79,540	-	0.0%
4989	PICNIC SHELTER RENTALS	1,036	-	-	-	0.0%
4990	INDOOR RENTALS	12,431	27,000	1,567	(25,433)	-94.2%
4992	SPECIAL EVENTS	8,750	11,219	11,219	-	0.0%
4998	SKATE PARK	1,085	350	300	(50)	-14.3%
<u>183 - TCSD - SPECIAL EVENTS</u>						
4004	SPECIAL TAX (MEASURE C)	178,262	-	-	-	0.0%
4161	SPECIAL EVENT PERMITS	1,300	800	800	-	0.0%
4992	SPECIAL EVENTS	81,348	40,000	40,000	-	0.0%
<u>184 - TCSD - TEMECULA COMMUNITY CENTER</u>						
4004	SPECIAL TAX (MEASURE C)	57,219	-	-	-	0.0%
4921	INDOOR RENTALS - CONFERENCE CENTER	(775)	26,580	8,000	(18,580)	-69.9%
4989	PICNIC SHELTER RENTALS	19,652	15,000	15,000	-	0.0%
4990	INDOOR RENTALS	21,336	48,030	21,000	(27,030)	-56.3%
<u>185 - TCSD - MUSEUM AND CULTURAL ARTS</u>						
4004	SPECIAL TAX (MEASURE C)	65,707	-	-	-	0.0%
4051	CIP - DIF-OPEN SPACE AND TRAILS	902	-	-	-	0.0%
4088	DONATIONS	-	720	-	(720)	-100.0%
4508	GIFT SHOP	-	23,742	10,000	(13,742)	-57.9%
4951	TOURS	25	612	250	(362)	-59.2%



REVENUE DETAIL 190 - TEMECULA COMMUNITY SERVICES DISTRICT FUND

Fund 190	Description	2021-2022 Actuals	2022-2023 Current Budget	2023-2024 Proposed Budget	Increase/ (Decrease)	% Increase/ Decrease
4953	FIELD TRIPS	1,046	2,200	1,500	(700)	-31.8%
4980	CLASSES/ACTIVITIES	-	412	-	(412)	-100.0%
4990	INDOOR RENTALS	-	2,500	2,500	-	0.0%
4991	ADMISSIONS	20,725	20,000	22,235	2,235	11.2%
<u>186 - TCSD - AQUATICS</u>						
4004	SPECIAL TAX (MEASURE C)	176,344	-	-	-	0.0%
4970	SWIM LESSONS	164,735	79,160	150,000	70,840	89.5%
4971	LAP SWIM	31,091	25,000	30,000	5,000	20.0%
4972	PUBLIC SWIM	23,984	19,436	24,000	4,564	23.5%
4973	FAMILY NIGHT SWIM	1,269	816	1,316	500	61.3%
4974	POOL RENTALS	12,828	25,000	21,800	(3,200)	-12.8%
4976	NON RESIDENT SWIM	6,903	3,900	6,900	3,000	76.9%
4980	CLASSES/ACTIVITIES	53,938	38,000	46,000	8,000	21.1%
<u>187 - TCSD - SPORTS</u>						
4004	SPECIAL TAX (MEASURE C)	51,011	-	-	-	0.0%
4959	ADULT BASKETBALL LEAGUE	10,960	10,880	6,923	(3,957)	-36.4%
4960	ADULT SOFTBALL	49,610	58,000	56,860	(1,140)	-2.0%
4961	ADULT KICKBALL	-	4,400	4,400	-	0.0%
4962	HOCKEY	25,281	26,422	11,422	(15,000)	-56.8%
4963	TOURNAMENTS	85,525	74,050	87,000	12,950	17.5%
4965	YOUTH LEAGUES - NON RESIDENT	10,634	12,260	12,260	-	0.0%
4988	FIELD RENTALS/LIGHTS	132,337	180,000	180,080	80	0.0%
<u>188 - TCSD - CHILDRENS MUSEUM</u>						
4004	SPECIAL TAX (MEASURE C)	12,032	-	-	-	0.0%
<u>189 - TCSD - COMMUNITY THEATER</u>						
4004	SPECIAL TAX (MEASURE C)	195,959	-	-	-	0.0%
4070	CASH OVER & SHORT	(20)	-	-	-	0.0%
4901	FRONT OF HOUSE FEES	5,278	7,000	7,000	-	0.0%
4906	THEATER-STAGEHAND LABOR REIMB.	106,185	95,000	105,000	10,000	10.5%
4907	THEATER-TICKET SERVICES REIMB.	31,145	33,000	33,000	-	0.0%
4910	THEATER-TEMECULA PRESENTS	123,819	130,000	140,000	10,000	7.7%
4915	THEATER MERCHANDISE SALES	500	-	-	-	0.0%
4990	INDOOR RENTALS	62,602	58,979	60,000	1,021	1.7%
4991	ADMISSIONS	70,861	82,000	72,000	(10,000)	-12.2%
4997	CONCESSIONS	1,200	2,750	1,200	(1,550)	-56.4%
4999	THEATER-EQUIPMENT RENTALS	33,703	35,000	35,000	-	0.0%
<u>190 - TCSD - CULTURAL ARTS</u>						



REVENUE DETAIL
190 - TEMECULA COMMUNITY SERVICES DISTRICT FUND

Fund 190	Description	2021-2022 Actuals	2022-2023 Current Budget	2023-2024 Proposed Budget	Increase/ (Decrease)	% Increase/ Decrease
4004	SPECIAL TAX (MEASURE C)	31,057	-	-	-	0.0%
4992	SPECIAL EVENTS	990	1,190	1,190	-	0.0%
<u>194 - TCSO- HUMAN SERVICES</u>						
4004	SPECIAL TAX (MEASURE C)	27,794	-	-	-	0.0%
4076	REIMBURSEMENTS	12,308	10,845	10,845	-	0.0%
4980	CLASSES/ACTIVITIES	890	700	700	-	0.0%
4992	SPECIAL EVENTS	925	3,285	3,285	-	0.0%
4995	HIGH HOPES	1,266	1,200	1,300	100	8.3%
<u>195 - TCSO-MARGARITA RECREATION CENTER</u>						
4004	SPECIAL TAX (MEASURE C)	38,996	-	-	-	0.0%
<u>196 - TCSO-JEFFERSON RECREATION CENTER</u>						
4004	SPECIAL TAX (MEASURE C)	8,342	-	-	-	0.0%
<u>197 - TCSO - CONTRACT CLASSES</u>						
4004	SPECIAL TAX (MEASURE C)	128,152	-	-	-	0.0%
4982	CONTRACTED CLASSES	823,734	1,000,000	1,200,000	200,000	20.0%
<u>198 - TCSO-PARK RANGERS</u>						
4004	SPECIAL TAX (MEASURE C)	62,651	-	-	-	0.0%
4257	PARK RANGER CITATIONS	50	-	-	-	0.0%
<u>201 - TCSO - HOMELESS OUTREACH AND PREVENTION</u>						
4004	SPECIAL TAX (MEASURE C)	85,510	-	-	-	0.0%
4076	REIMBURSEMENTS	-	115,000	75,000	(40,000)	-34.8%
4090	OPERATING TRANSFERS IN	-	500,000	-	(500,000)	-100.0%
<u>199 - NON-DEPARTMENTAL</u>						
4545	GASB 31 - FMV ON INVESTMENTS	(33,096)	-	-	-	0.0%
TOTAL TEMECULA COMMUNITY SERVICES DISTRICT FUND		14,237,109	15,153,582	18,796,443	3,642,861	24.0%



REVENUE DETAIL TEMECULA COMMUNITY SERVICES DISTRICT

Fund	Description	2021-2022 Actuals	2022-2023 Current Budget	2023-2024 Proposed Budget	Increase/ (Decrease)	% Increase/ Decrease
191 - TCSD SERVICE LEVEL "B" STREETLIGHT REPLACEMENT FUND						
4090	OPERATING TRANSFERS IN	852,930	200,000	200,000	-	0.0%
	TOTAL TCSD SERVICE LEVEL "B" STREETLIGHT REPLACEMENT FUND	852,930	200,000	200,000	-	0.0%
192 - TCSD SERVICE LEVEL "B" STREET LIGHTS FUND						
4005	ASSESSMENTS	640,790	640,767	654,763	13,996	2.2%
4065	INVESTMENT INTEREST	3,766	-	-	-	0.0%
4545	GASB 31 - FMV ON INVESTMENTS	(10,732)	-	-	-	0.0%
	TOTAL TCSD SERVICE LEVEL "B" STREET LIGHTS FUND	633,825	640,767	654,763	13,996	2.2%
194 - TCSD SERVICE LEVEL "D" REFUSE/RECYCLING FUND						
4005	ASSESSMENTS	8,913,039	9,550,621	10,799,392	1,248,771	13.1%
4025	GRANTS	-	159,957	-	(159,957)	-100.0%
4065	INVESTMENT INTEREST	5,177	-	-	-	0.0%
4096	RECYCLING PROGRAM	5,000	5,000	5,000	-	0.0%
4545	GASB 31 - FMV ON INVESTMENTS	(6,049)	-	-	-	0.0%
	TOTAL TCSD SERVICE LEVEL "D" REFUSE/RECYCLING FUND	8,917,167	9,715,578	10,804,392	1,088,814	11.2%
195 - TCSD SERVICE LEVEL "R" STREET/ROAD MAINT FUND						
4005	ASSESSMENTS	115	5,532	5,532	(0)	0.0%
4065	INVESTMENT INTEREST	120	-	-	-	0.0%
4545	GASB 31 - FMV ON INVESTMENTS	(321)	-	-	-	0.0%
	TOTAL TCSD SERVICE LEVEL "R" STREET/ROAD MAINT FUND	(86)	5,532	5,532	(0)	0.0%
196 - TCSD SERVICE LEVEL "L" LAKE PARK MAINT. FUND						
4005	ASSESSMENTS	250,186	251,691	254,208	2,517	1.0%
4007	HARVESTON LAKE BOAT REVENUE	7,211	4,200	4,284	84	2.0%
4065	INVESTMENT INTEREST	1,824	-	-	-	0.0%
4301	PERMITS	-	22,500	30,000	7,500	33.3%
4545	GASB 31 - FMV ON INVESTMENTS	(4,969)	-	-	-	0.0%
	TOTAL TCSD SERVICE LEVEL "L" LAKE PARK MAINT. FUND	254,252	278,391	288,492	10,101	3.6%
197 - TEMECULA LIBRARY FUND						
4065	INVESTMENT INTEREST	2,141	-	-	-	0.0%
4070	CASH OVER & SHORT	5	-	-	-	0.0%
4071	FINES & FEES	25,446	26,000	25,446	(554)	-2.1%
4079	PRINTING & COPIES	6,924	8,000	8,919	919	11.5%
4089	OPERATING TRANSFER IN MEASURE S	947,149	975,563	891,364	(84,199)	-8.6%
4274	FACILITIES RENTALS	10,268	15,000	14,620	(380)	-2.5%
4545	GASB 31 - FMV ON INVESTMENTS	(6,352)	-	-	-	0.0%
	TOTAL TEMECULA LIBRARY FUND	985,581	1,024,563	940,349	(84,214)	-8.2%



TEMECULA COMMUNITY SERVICES DISTRICT (TCSD) ALL FUNDS COMBINED

Description	2021-2022 Actuals	2022-2023 Current Budget	2023-2024 Proposed Budget	Increase/ (Decrease)	% Increase/ Decrease
Revenues by Fund					
190 - TCSD Operations	14,237,109	15,153,582	18,796,443	3,642,861	24.0%
191 - Service Level B (Streetlight Replacement)	852,930	200,000	200,000	-	0.0%
192 – Service Level B (Street Lights)	633,825	640,767	654,763	13,996	2.2%
194 – Service Level D (Refuse/Recycling)	8,917,167	9,715,578	10,804,392	1,088,814	11.2%
195 – Service Level R (Road Maintenance)	(86)	5,532	5,532	-	0.0%
196 – Service Level L (Lake Park Maintenance)	254,252	278,391	288,492	10,101	3.6%
197 – Temecula Public Library	985,581	1,024,563	940,349	(84,214)	-8.2%
501-530 – Service Level C (Slope Maintenance)	1,574,432	1,588,829	1,590,481	1,652	0.1%
Total Revenues and Other Sources	27,455,210	28,607,242	33,280,452	4,673,210	16.3%
Expenditures by Fund					
190 - TCSD Operations	13,896,584	16,375,958	19,047,543	2,671,585	16.3%
191 - Service Level B (Streetlight Replacement)	87	-	-	-	0.0%
192 – Service Level B (Street Lights)	1,138,096	702,030	667,000	(35,030)	-5.0%
194 – Service Level D (Refuse/Recycling)	8,824,325	9,636,466	10,978,514	1,342,048	13.9%
195 – Service Level R (Road Maintenance)	3,321	10,532	10,200	(332)	-3.2%
196 – Service Level L (Lake Park Maintenance)	286,922	303,186	289,005	(14,181)	-4.7%
197 – Temecula Public Library	991,823	1,109,401	1,281,251	171,850	15.5%
501-530 – Service Level C (Slope Maintenance)	1,607,242	2,109,991	1,656,527	(453,464)	-21.5%
Total Expenditures and Other Financial Uses	26,748,401	30,247,565	33,930,040	3,682,475	12.2%
Excess of Revenues Over (Under) Expenditures	706,809	(1,640,323)	(649,588)	990,735	14.2%
Fund Balance, Beginning of Year	4,942,661	5,649,470	4,009,147	(1,640,323)	-29.0%
Fund Balance, End of Year	5,649,470	4,009,147	3,359,559	(649,588)	-16.2%

Fund Description

The Temecula Community Services District is a separate governmental entity created to provide Parks and Recreation services as well as the maintenance of parks and facilities, residential street lights, slopes, refuse and recycling, maintenance of rural roads, lake park maintenance, and library services.



TEMECULA COMMUNITY SERVICES DISTRICT (TCSD) OPERATIONS SUMMARY

Fund: 190 - TEMECULA COMMUNITY SERVICES DISTRICT FUND

Description	2021-2022 Actuals	2022-2023 Current Budget	2023-2024 Proposed Budget	Increase/ (Decrease)	% Increase/ Decrease
Revenues by Department					
OPERATIONS	10,608,825	12,212,156	16,190,337	3,978,181	32.6%
SENIOR AND INCLUSIVE SERVICES	216,807	6,247	4,514	(1,733)	-27.7%
COMMUNITY RECREATION CENTER	295,451	121,309	95,826	(25,483)	-21.0%
SPECIAL EVENTS	260,910	40,800	40,800	-	0.0%
TEMECULA COMMUNITY CENTER	97,432	89,610	44,000	(45,610)	-50.9%
MUSEUM AND CULTURAL ARTS	88,406	50,186	36,485	(13,701)	-27.3%
AQUATICS	471,091	191,312	280,016	88,704	46.4%
SPORTS	365,357	366,012	358,945	(7,067)	-1.9%
CHILDRENS MUSEUM	12,032	-	-	-	0.0%
COMMUNITY THEATER	631,231	443,729	453,200	9,471	2.1%
CULTURAL ARTS	32,047	1,190	1,190	-	0.0%
HUMAN SERVICES	43,183	16,030	16,130	100	0.6%
MARGARITA RECREATION CENTER	38,996	-	-	-	0.0%
JEFFERSON RECREATION CENTER	8,342	-	-	-	0.0%
CONTRACT CLASSES	951,886	1,000,000	1,200,000	200,000	20.0%
PARK RANGERS	62,701	-	-	-	0.0%
HOMELESS OUTREACH AND PREVENTION	85,510	615,000	75,000	(540,000)	-87.8%
NON-DEPARTMENTAL	(33,096)	-	-	-	0.0%
Total Revenues and Other Sources	14,237,109	15,153,582	18,796,443	3,642,861	24.0%
Expenditures by Department					
OPERATIONS	3,461,486	4,394,908	6,818,239	2,423,331	55.1%
SENIOR AND INCLUSIVE SERVICES	669,594	770,461	1,235,951	465,490	60.4%
COMMUNITY RECREATION CENTER	1,169,888	1,537,863	1,067,441	(470,422)	-30.6%
SPECIAL EVENTS	1,442,485	1,539,458	1,567,942	28,484	1.9%
TEMECULA COMMUNITY CENTER	401,786	453,736	354,631	(99,104)	-21.8%
MUSEUM AND CULTURAL ARTS	492,015	918,760	843,605	(75,154)	-8.2%
AQUATICS	1,318,180	1,602,149	2,046,859	444,710	27.8%
SPORTS	458,236	653,545	722,361	68,816	10.5%
CHILDRENS MUSEUM	74,196	69,494	-	(69,494)	-100.0%
COMMUNITY THEATER	1,572,844	1,696,412	1,546,960	(149,451)	-8.8%
CULTURAL ARTS	223,374	-	-	-	0.0%
HUMAN SERVICES	200,750	-	-	-	0.0%



**City of Temecula
Fiscal Year 2023-2024
Annual Operating Budget**

Description	2021-2022 Actuals	2022-2023 Current Budget	2023-2024 Proposed Budget	Increase/ (Decrease)	% Increase/ Decrease
MARGARITA RECREATION CENTER	213,912	138,666	-	(138,666)	-100.0%
JEFFERSON RECREATION CENTER	69,594	83,918	-	(83,918)	-100.0%
CONTRACT CLASSES	853,661	1,068,737	1,282,418	213,681	20.0%
PARK RANGERS	431,161	-	-	-	-100.0%
HOMELESS OUTREACH AND PREVENTION	843,422	1,128,715	1,230,621	101,905	9.0%
WORKFORCE DEVELOPMENT	-	319,138	330,515	11,377	3.6%
Total Expenditures and Other Financial Uses	13,896,584	16,375,958	19,047,543	2,671,585	16.3%
Excess of Revenues Over (Under) Expenditures	340,525	(1,222,377)	(251,100)	971,277	20.0%
Fund Balance, Beginning of Year	1,238,945	1,579,470	357,093	(1,222,377)	-77.4%
Fund Balance, End of Year	1,579,470	357,093	105,993	(251,100)	-70.3%

Fund Description

Citywide Operations reflects the collection of the Special Tax (Measure C) charged to households for recreation programs as well as fees for classes and activities. Accounts for facility operations, maintenance, and community recreation programs. Measure C was approved by residents in 1997 at a rate of \$74.44 per parcel for the purpose of maintaining the City's parks, recreation facilities, arterial street lighting and traffic signals. The Special Tax revenue is allocated equally between TCSD and the General Fund to fund both recreation programs and parks maintenance.

Analysis/Comments

TCSD revenue will increase along with expenditures to continue to provide the community recreational, cultural arts, sports human service programs, including the opening of the newly renovated Margarita Recreation Center. Additionally, a transfer of \$500,000 is reflected as an Operating Transfer In from the COVID-19 Pandemic Community Reinvestment Program Fund to support homeless services.



191 - TCSD SERVICE LEVEL "B" STREETLIGHT REPLACEMENT FUND SUMMARY

Description	2021-2022 Actuals	2022-2023 Current Budget	2023-2024 Proposed Budget	Increase/ (Decrease)	% Increase/ Decrease
Revenues by Source					
Operating Transfers In					
OPERATING TRANSFERS IN	852,930	200,000	200,000	-	0.0%
Revenues/Other Sources	852,930	200,000	200,000	-	0.0%
Expenditures by Category					
OPERATIONS & MAINTENANCE	87	-	-	-	0.0%
Expenditures/Other Financing Uses	87	-	-	-	0.0%
Net Revenues	852,843	200,000	200,000	-	0.0%
Fund Balance, Beginning of Year	-	852,843	1,052,843	200,000	23.5%
Fund Balance, End of Year	852,843	1,052,843	1,252,843	200,000	19.0%

Fund Description

This fund was established to accumulate resources for the replacement of street light equipment, poles and lightbulbs, as the City has acquired street lights from Southern California Edison, and to install new street lights as needed throughout the City. Each year, \$200,000 is transferred to this fund from the TCSD Service Level "B" Street Lights Fund (Fund 192).

Analysis/Comments

Expenditures will be programmed on an as-needed basis, in order to maintain the newly acquired residential street lights.



192 - TCSD SERVICE LEVEL "B" STREET LIGHTS FUND SUMMARY

Description	2021-2022 Actuals	2022-2023 Current Budget	2023-2024 Proposed Budget	Increase/ (Decrease)	% Increase/ Decrease
Revenues by Source					
Licenses, Permits and Service Charges					
ASSESSMENTS	640,790	640,767	654,763	13,996	2.2%
Use of Money and Property					
INVESTMENT INTEREST	(6,965)	-	-	-	0.0%
Revenues/Other Sources	633,825	640,767	654,763	13,996	2.2%
Expenditures by Category					
OPERATIONS & MAINTENANCE	285,166	502,030	467,000	(35,030)	-7.0%
TRANSFERS	852,930	200,000	200,000	-	0.0%
Expenditures/Other Financing Uses	1,138,096	702,030	667,000	(35,030)	-5.0%
Net Revenues	(504,271)	(61,263)	(12,237)	49,026	-1.6%
Fund Balance, Beginning of Year	761,638	257,367	196,103	(61,263)	-23.8%
Fund Balance, End of Year	257,367	196,103	183,866	(12,237)	-6.2%

Fund Description

Service Level B reflects the collection of benefit assessments charged to property owners. Service Level B includes only those parcels within residential subdivisions that receive residential street lighting services. This service level includes operational, administrative, maintenance and utility costs of residential street lights. Each year, \$200,000 is transferred from this fund to the TCSD Service Level "B" Streetlight Replacement Fund (Fund 191) to accommodate these costs.

Analysis/Comments

Service Level B assessment revenue is utilized to cover the costs and establish a replacement fund for the street light network. Overtime, the assessment to Temecula residents will decrease as a result of the acquisition of the street lights and subsequent conversion to LED light bulbs. Annually, \$200,000 is set-aside into Fund 191 for the future replacement of the street light network.



194 - TCSD SERVICE LEVEL "D" REFUSE/RECYCLING FUND SUMMARY

Description	2021-2022 Actuals	2022-2023 Current Budget	2023-2024 Proposed Budget	Increase/ (Decrease)	% Increase/ Decrease
Revenues by Source					
Licenses, Permits and Service Charges					
RECYCLING PROGRAM	5,000	5,000	5,000	-	0.0%
ASSESSMENTS	8,913,039	9,550,621	10,799,392	1,248,771	13.1%
Use of Money and Property					
INVESTMENT INTEREST	(872)	-	-	-	0.0%
Intergovernmental Revenues					
GRANTS	-	159,957	-	(159,957)	-100.0%
Revenues/Other Sources	8,917,167	9,715,578	10,804,392	1,088,814	11.2%
Expenditures by Category					
SALARIES & BENEFITS	67,898	71,467	79,985	8,518	11.9%
OPERATIONS & MAINTENANCE	8,756,428	9,564,999	10,898,529	1,333,530	13.9%
Expenditures/Other Financing Uses	8,824,325	9,636,466	10,978,514	1,342,048	13.9%
Net Revenues	92,842	79,112	(174,122)	(253,234)	12.6%
Fund Balance, Beginning of Year	186,902	279,744	358,855	79,112	28.3%
Fund Balance, End of Year	279,744	358,855	184,734	(174,122)	-48.5%

Fund Description

Service Level D Fund is used to collect benefit assessments charged to property owners for the purpose of providing refuse collection, recycling, and street sweeping throughout the City, which is provided by CR&R. In addition, Service Level D has received grants to increase recycling efforts Citywide.

Analysis/Comments

Service Level D expenditures are projected to increase by 13.9% primarily due to the contractually obligated inflation tied to the Consumer Price Index and County tipping fees reflected in the Assessment revenue. Expenditures reflect the pass through of the Assessment revenue, collected through property tax bills, to CR&R for Refuse and Recycling services.



195 - TCSD SERVICE LEVEL "R" STREET/ROAD MAINT FUND SUMMARY

Description	2021-2022 Actuals	2022-2023 Current Budget	2023-2024 Proposed Budget	Increase/ (Decrease)	% Increase/ Decrease
Revenues by Source					
Licenses, Permits and Service Charges					
ASSESSMENTS	115	5,532	5,532	-	0.0%
Use of Money and Property					
INVESTMENT INTEREST	(201)	-	-	-	0.0%
Revenues/Other Sources	(86)	5,532	5,532	-	0.0%
Expenditures by Category					
OPERATIONS & MAINTENANCE	3,321	10,532	10,200	(332)	-3.2%
Expenditures/Other Financing Uses	3,321	10,532	10,200	(332)	-3.2%
Net Revenues	(3,407)	(5,000)	(4,668)	332	-2.1%
Fund Balance, Beginning of Year	30,688	27,281	22,281	(5,000)	-18.3%
Fund Balance, End of Year	27,281	22,281	17,613	(4,668)	-21.0%

Fund Description

Service Level R Fund reflects the operational, administrative, construction and maintenance costs for certain unpaved roads that become inaccessible after inclement weather. Zone R-1 provides service in the Nicolas/Liefer Road area. The maximum rate that can be charged for Zone R-1 for an improved parcel is \$115.26 and for an unimproved parcel is \$57.62.

Analysis/Comments

Service Level R expenditures reflect the maintenance on Liefer Road and other dirt roads in this area.



196 - TCSD SERVICE LEVEL "L" LAKE PARK MAINT. FUND SUMMARY

Description	2021-2022 Actuals	2022-2023 Current Budget	2023-2024 Proposed Budget	Increase/ (Decrease)	% Increase/ Decrease
Revenues by Source					
Licenses, Permits and Service Charges					
HARVESTON LAKE BOAT REVENUE	7,211	4,200	4,284	84	2.0%
ASSESSMENTS	250,186	251,691	254,208	2,517	1.0%
Use of Money and Property					
INVESTMENT INTEREST	(3,145)	-	-	-	0.0%
Miscellaneous					
MISCELLANEOUS	-	22,500	30,000	7,500	33.3%
Revenues/Other Sources	254,252	278,391	288,492	10,101	3.6%
Expenditures by Category					
SALARIES & BENEFITS	29,581	11,459	13,805	2,346	20.5%
OPERATIONS & MAINTENANCE	257,342	291,727	275,200	(16,527)	-5.7%
Expenditures/Other Financing Uses	286,922	303,186	289,005	(14,181)	-4.7%
Net Revenues	(32,670)	(24,795)	(513)	24,282	-0.7%
Fund Balance, Beginning of Year	409,961	377,291	352,496	(24,795)	-6.6%
Fund Balance, End of Year	377,291	352,496	351,983	(513)	-0.1%

Fund Description

Service Level L Fund reflects the benefit assessments charged to property owners for the purpose of maintaining the Harveston Lake Park. Expenditures include operational, administrative and maintenance costs.

Analysis/Comments

Service Level L revenue is projected to increase by 1.0%, while expenditures reflect a 4.2% decrease due to less personnel costs allocated to the maintenance of the Harveston Lake Park.

197 - TEMECULA LIBRARY FUND SUMMARY

Description	2021-2022 Actuals	2022-2023 Current Budget	2023-2024 Proposed Budget	Increase/ (Decrease)	% Increase/ Decrease
Revenues by Source					
Licenses, Permits and Service Charges					
PRINTING & COPIES	6,924	8,000	8,919	919	11.5%
Fines and Forfeitures					
FINES & FORFEITURES	25,446	26,000	25,446	(554)	-2.1%
Use of Money and Property					
LEASE/RENTAL INCOME	10,268	15,000	14,620	(380)	-2.5%
INVESTMENT INTEREST	(4,206)	-	-	-	0.0%
Operating Transfers In					
CONTRIBUTION FROM MEASURE S	947,149	975,563	891,364	(84,199)	-8.6%
Revenues/Other Sources	985,581	1,024,563	940,349	(84,214)	-8.2%
Expenditures by Category					
SALARIES & BENEFITS	158,714	218,817	225,739	6,921	3.2%
OPERATIONS & MAINTENANCE	511,742	500,111	603,969	103,858	20.8%
INTERNAL SERVICE FUND ALLOCATIONS	321,367	359,643	451,543	91,900	25.6%
CAPITAL OUTLAY	-	30,829	-	(30,829)	-100.0%
Expenditures/Other Financing Uses	991,823	1,109,401	1,281,251	171,850	15.5%
Net Revenues	(6,242)	(84,838)	(340,902)	(256,064)	4.1%
Fund Balance, Beginning of Year	531,981	525,739	440,902	(84,838)	-16.1%
Fund Balance, End of Year	525,739	440,902	100,000	(340,902)	-77.3%

Fund Description

The Library Fund is used to account for the maintenance and operations of the Ronald H. Roberts Temecula Public Library on Pauba Road.

Analysis/Comments

Library expenditures reflect a 15.5% increase, primarily due to the rising costs of utilities and Internal Service Fund allocations. Contributions from Measure S serve as the primary funding source for library operations.



Funds: 501-530 SERVICE LEVEL C - LANDSCAPE / SLOPE MAINTENANCE

Description	2021-2022 Actuals	2022-2023 Current Budget	2023-2024 Proposed Budget	Increase/ (Decrease)	% Increase/ Decrease
Revenues by Source					
Licenses, Permits and Service Charges					
ASSESSMENTS	1,590,183	1,588,829	1,590,481	1,652	0.1%
Use of Money and Property					
INVESTMENT INTEREST	(15,751)	-	-	-	0.0%
Revenues/Other Sources	1,574,432	1,588,829	1,590,481	1,652	0.1%
Expenditures by Category					
SALARIES & BENEFITS	111,197	-	-	-	0.0%
OPERATIONS & MAINTENANCE	1,467,699	1,738,337	1,556,527	(181,810)	-10.5%
TRANSFERS	28,346	371,654	100,000	(271,654)	-73.1%
Expenditures/Other Financing Uses	1,607,242	2,109,991	1,656,527	(453,464)	-21.5%
Net Revenues	(32,810)	(521,162)	(66,046)	455,116	-12.2%
Fund Balance, Beginning of Year	1,782,546	1,749,736	1,228,574	(521,162)	-29.8%
Fund Balance, End of Year	1,749,736	1,228,574	1,162,528	(66,046)	-5.4%

Fund Description

Service Level C Fund reflects the collection of benefit assessments charged to property owners for the purpose of providing perimeter landscaping and slope maintenance throughout the City. Service Level C assesses only those parcels within residential subdivisions receiving TCSD perimeter landscaping and slope maintenance and are separated into 32 zones. The rate levels for Zones 6 and 29, are subject to a Consumer Price Index-Urban Consumers (CPI-U) annual inflator while all other rate levels will not increase. Zones 30-32 will not be assessed, as the property owners have elected to have the landscaping maintained by the respective Homeowner's Associations (HOAs).

Analysis/Comments

Service Level C Fund revenue will increase slightly due to an increase in interest income. FY20-21 expenditures will decrease by 3.7% due to a reallocation of personnel and a decrease of transfers out to other funds. In addition, the FY19-20 Transfer reflected a one-time funding for the Expanded Recycled Water Plant Conversion capital project from Zones 16, 18 and 20.

CITY OF TEMECULA

SUCCESSOR AGENCY TO THE TEMECULA REDEVELOPMENT AGENCY FUND

The Successor Agency to the Temecula Redevelopment Agency, known as SARDA, was established in 2012, per Assembly Bill 1x26, which dissolved all California Redevelopment Agencies.

SARDA activities are limited to those necessary to pay the outstanding debts and obligations of the former Redevelopment Agency.



380 - SARDA DEBT SERVICE FUND SUMMARY

Description	2021-2022 Actuals	2022-2023 Current Budget	2023-2024 Proposed Budget	Increase/ (Decrease)	% Increase/ Decrease
Revenues by Source					
Taxes and Franchises					
REDEVELOPMENT PROPERTY TAX FUND DISTRIBUTION	-	7,127,194	7,115,813	(11,381)	-0.2%
Use of Money and Property					
INVESTMENT INTEREST	11,926	-	-	-	0.0%
Operating Transfers In					
OPERATING TRANSFERS IN	9,636,926	-	-	-	0.0%
Revenues/Other Sources	9,648,852	7,127,194	7,115,813	(11,381)	-0.2%
Expenditures by Category					
OPERATIONS & MAINTENANCE	1,571,207	299,172	299,255	83	0.0%
DEBT SERVICE - PRINCIPAL	-	2,625,000	2,740,000	115,000	4.4%
DEBT SERVICE - INTEREST	3,070,844	2,975,694	2,867,313	(108,382)	-3.6%
TRANSFERS	7,416,607	7,653,330	750,000	(6,903,330)	-90.2%
Expenditures/Other Financing Uses	12,058,657	13,553,196	6,656,568	(6,896,628)	-50.9%
Net Revenues	(2,409,805)	(6,426,002)	459,245	6,885,247	-33.4%
Fund Balance, Beginning of Year	(33,782,877)	(36,192,682)	(42,618,684)	(6,426,002)	-17.8%
Fund Balance, End of Year	(36,192,682)	(42,618,684)	(42,159,439)	459,245	1.1%

Fund Description

The Successor Agency to the Redevelopment Agency (SARDA) Debt Service Fund was established to account for payment obligations of the Successor Agency as a result of the State's dissolution of Redevelopment Agencies. This is a private-purpose trust fund that is used to account for resources held and administered by the SARDA acting in a fiduciary capacity for other governments.

Analysis/Comments

SARDA revenue is associated with the former Redevelopment Agency's Recognized Obligation Payment Schedule (ROPS), and varies based on the obligations for each given fiscal year. The funds are transferred to the Affordable Housing Fund to support Capital Improvement Program projects. Debt Service expenditures are for the 2017A and 2017B Tax Allocation Refunding Bonds.

INTERNAL SERVICE FUNDS

Internal Service Funds (ISFs) are used to account for the funding of goods and services provided by one department to other benefitting departments on a cost-reimbursement basis.





REVENUE DETAIL INTERNAL SERVICE FUNDS

Description	2021-2022 Actuals	2022-2023 Current Budget	2023-2024 Proposed Budget	Increase/ (Decrease)	% Increase/ Decrease
<u>300 - INSURANCE FUND</u>					
4065 INVESTMENT INTEREST	4,910	-	-	-	0.0%
4176 CHARGES FOR SERVICES	1,380,637	1,517,257	2,239,809	722,552	47.6%
4545 GASB 31 - FMV ON INVESTMENTS	(14,308)	-	-	-	0.0%
TOTAL INSURANCE FUND	1,371,239	1,517,257	2,239,809	722,552	47.6%
<u>305 - WORKERS' COMPENSATION FUND</u>					
4065 INVESTMENT INTEREST	7,826	-	-	-	0.0%
4176 CHARGES FOR SERVICES	-	437,718	-	(437,718)	-100.0%
4545 GASB 31 - FMV ON INVESTMENTS	(20,722)	-	-	-	0.0%
TOTAL WORKERS' COMPENSATION FUND	(12,896)	437,718	-	(437,718)	-100.0%
<u>310 - VEHICLES AND EQUIPMENT FUND</u>					
4065 INVESTMENT INTEREST	10,278	-	-	-	0.0%
4089 OPERATING TRANSFER IN MEASURE S	500,000	500,000	-	(500,000)	-100.0%
4176 CHARGES FOR SERVICES	341,896	464,445	467,241	2,796	0.6%
4545 GASB 31 - FMV ON INVESTMENTS	(30,325)	-	-	-	0.0%
TOTAL VEHICLES AND EQUIPMENT FUND	821,849	964,445	467,241	(497,204)	-51.6%
<u>320 - INFORMATION TECHNOLOGY FUND</u>					
4065 INVESTMENT INTEREST	6,098	-	-	-	0.0%
4089 OPERATING TRANSFER IN MEASURE S	300,000	300,000	300,000	-	0.0%
4176 CHARGES FOR SERVICES	4,477,549	5,612,925	6,003,159	390,234	7.0%
4545 GASB 31 - FMV ON INVESTMENTS	(21,779)	-	-	-	0.0%
TOTAL INFORMATION TECHNOLOGY FUND	4,761,869	5,912,925	6,303,159	390,234	6.6%
<u>325 - TECHNOLOGY REPLACEMENT FUND</u>					
4065 INVESTMENT INTEREST	7,975	-	-	-	0.0%
4089 OPERATING TRANSFER IN MEASURE S	500,000	500,000	500,000	-	0.0%
4176 CHARGES FOR SERVICES	190,474	160,000	228,616	68,616	42.9%
4545 GASB 31 - FMV ON INVESTMENTS	(23,467)	-	-	-	0.0%
TOTAL TECHNOLOGY REPLACEMENT FUND	674,981	660,000	728,616	68,616	10.4%
<u>330 - SUPPORT SERVICES FUND</u>					
4065 INVESTMENT INTEREST	63	-	-	-	0.0%
4176 CHARGES FOR SERVICES	336,771	379,963	430,284	50,321	13.2%
4545 GASB 31 - FMV ON INVESTMENTS	(364)	-	-	-	0.0%
TOTAL SUPPORT SERVICES FUND	336,470	379,963	430,284	50,321	13.2%



**REVENUE DETAIL
INTERNAL SERVICE FUNDS**

Description	2021-2022 Actuals	2022-2023 Current Budget	2023-2024 Proposed Budget	Increase/ (Decrease)	% Increase/ Decrease
<u>335 - SUPPORT SERVICES REPLACEMENT FUND</u>					
4065 INVESTMENT INTEREST	1,382	-	-	-	0.0%
4176 CHARGES FOR SERVICES	41,997	25,000	25,529	529	2.1%
4545 GASB 31 - FMV ON INVESTMENTS	(3,898)	-	-	-	0.0%
TOTAL SUPPORT SERVICES REPLACEMENT	39,481	25,000	25,529	529	2.1%
<u>340 - FACILITIES FUND</u>					
4065 INVESTMENT INTEREST	2,583	-	-	-	0.0%
4176 CHARGES FOR SERVICES	1,475,674	1,651,435	1,953,364	301,929	18.3%
4545 GASB 31 - FMV ON INVESTMENTS	(8,068)	-	-	-	0.0%
TOTAL FACILITIES FUND	1,470,189	1,651,435	1,953,364	301,929	18.3%
<u>350 - FACILITY REPLACEMENT FUND</u>					
4065 INVESTMENT INTEREST	634	-	-	-	0.0%
4089 OPERATING TRANSFER IN MEASURE S	660,000	660,000	2,050,000	1,390,000	210.6%
4176 CHARGES FOR SERVICES	64,643	76,009	98,663	22,654	29.8%
4545 GASB 31 - FMV ON INVESTMENTS	(2,819)	-	-	-	0.0%
TOTAL FACILITY REPLACEMENT FUND	722,458	736,009	2,148,663	1,412,654	191.9%

300 - INSURANCE FUND SUMMARY

Description	2021-2022 Actuals	2022-2023 Current Budget	2023-2024 Proposed Budget	Increase/ (Decrease)	% Increase/ Decrease
Revenues by Source					
Licenses, Permits and Service Charges					
CHARGES FOR SERVICES	1,380,637	1,517,257	2,239,809	722,552	47.6%
Use of Money and Property					
INVESTMENT INTEREST	(9,398)	-	-	-	0.0%
Revenues/Other Sources	1,371,239	1,517,257	2,239,809	722,552	47.6%
Expenditures by Category					
SALARIES & BENEFITS	136,378	156,147	205,073	48,926	31.3%
OPERATIONS & MAINTENANCE	1,253,657	1,871,109	2,034,736	163,626	8.7%
Expenditures/Other Financing Uses	1,390,035	2,027,257	2,239,809	212,552	10.5%
Net Revenues	(18,795)	(510,000)	-	510,000	26.4%
Fund Balance, Beginning of Year	828,918	810,123	300,123	(510,000)	-63.0%
Fund Balance, End of Year	810,123	300,123	300,123	-	0.0%

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.

Analysis/Comments

The Insurance Fund revenue is projected to increase to support the increased operating expenditures for Fiscal Year 2023-24. Expenditures are increasing primarily due to rising insurance premiums.

305 - WORKERS' COMPENSATION FUND SUMMARY

Description	2021-2022 Actuals	2022-2023 Current Budget	2023-2024 Proposed Budget	Increase/ (Decrease)	% Increase/ Decrease
Revenues by Source					
Licenses, Permits and Service Charges					
CHARGES FOR SERVICES	-	437,718	-	(437,718)	-100.0%
Use of Money and Property					
INVESTMENT INTEREST	(12,896)	-	-	-	0.0%
Revenues/Other Sources	(12,896)	437,718	-	(437,718)	-100.0%
Expenditures by Category					
SALARIES & BENEFITS	120,869	156,260	205,583	49,323	31.6%
OPERATIONS & MAINTENANCE	226,948	356,607	344,782	(11,825)	-3.3%
Expenditures/Other Financing Uses	347,817	512,867	550,365	37,498	7.3%
Net Revenues	(360,713)	(75,149)	(550,365)	(475,216)	-42.1%
Fund Balance, Beginning of Year	2,038,333	1,677,620	1,602,471	(75,149)	-4.5%
Fund Balance, End of Year	1,677,620	1,602,471	1,052,106	(550,365)	-34.3%

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.

Analysis/Comments

The Workers' Compensation Fund revenue reflects the Internal Service Fund allocation to department necessary to restore the desired fund balance. Expenditures are projected to increase due to rising insurance premiums and claim activity.

310 - VEHICLES AND EQUIPMENT FUND SUMMARY

Description	2021-2022 Actuals	2022-2023 Current Budget	2023-2024 Proposed Budget	Increase/ (Decrease)	% Increase/ Decrease
Revenues by Source					
Licenses, Permits and Service Charges					
CHARGES FOR SERVICES	341,896	464,445	467,241	2,796	0.6%
Use of Money and Property					
INVESTMENT INTEREST	(20,047)	-	-	-	0.0%
Operating Transfers In					
CONTRIBUTION FROM MEASURE S	500,000	500,000	-	(500,000)	-100.0%
Revenues/Other Sources	821,849	964,445	467,241	(497,204)	-51.6%
Expenditures by Category					
OPERATIONS & MAINTENANCE	376,267	-	-	-	0.0%
CAPITAL OUTLAY	-	682,095	435,000	(247,095)	-36.2%
Expenditures/Other Financing Uses	376,267	682,095	435,000	(247,095)	-36.2%
Net Revenues	445,582	282,350	32,241	(250,109)	-45.2%
Fund Balance, Beginning of Year	4,273,712	4,719,294	5,001,643	282,350	6.0%
Fund Balance, End of Year	4,719,294	5,001,643	5,033,884	32,241	0.6%

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.

Analysis/Comments

The Vehicles and Equipment Fund expenditures include the replacement of several fleet vehicles and heavy equipment that have reached the end of their useful life.

320 - INFORMATION TECHNOLOGY FUND SUMMARY

Description	2021-2022 Actuals	2022-2023 Current Budget	2023-2024 Proposed Budget	Increase/ (Decrease)	% Increase/ Decrease
Revenues by Source					
Licenses, Permits and Service Charges					
CHARGES FOR SERVICES	4,477,549	5,612,925	6,003,159	390,234	7.0%
Use of Money and Property					
INVESTMENT INTEREST	(15,680)	-	-	-	0.0%
Operating Transfers In					
CONTRIBUTION FROM MEASURE S	300,000	300,000	300,000	-	0.0%
Revenues/Other Sources	4,761,869	5,912,925	6,303,159	390,234	6.6%
Expenditures by Category					
SALARIES & BENEFITS	2,204,994	2,520,960	2,786,928	265,969	10.6%
OPERATIONS & MAINTENANCE	2,410,863	3,206,425	3,466,391	259,966	8.1%
INTERNAL SERVICE FUND ALLOCATIONS	2,660	2,660	5,320	2,660	100.0%
CAPITAL OUTLAY	-	115,000	40,000	(75,000)	-65.2%
Expenditures/Other Financing Uses	4,618,517	5,845,045	6,298,640	453,595	7.8%
Net Revenues	143,352	67,880	4,519	(63,361)	7.2%
Fund Balance, Beginning of Year	1,305,662	1,449,014	1,516,894	67,880	4.7%
Fund Balance, End of Year	1,449,014	1,516,894	1,521,413	4,519	0.3%

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.

Analysis/Comments

The Information Technology Fund expenditures are increasing by 7.8% due to the rising costs of the City's technology infrastructure.

325 - TECHNOLOGY REPLACEMENT FUND SUMMARY

Description	2021-2022 Actuals	2022-2023 Current Budget	2023-2024 Proposed Budget	Increase/ (Decrease)	% Increase/ Decrease
Revenues by Source					
Licenses, Permits and Service Charges					
CHARGES FOR SERVICES	190,474	160,000	228,616	68,616	42.9%
Use of Money and Property					
INVESTMENT INTEREST	(15,493)	-	-	-	0.0%
Operating Transfers In					
CONTRIBUTION FROM MEASURE S	500,000	500,000	500,000	-	0.0%
Revenues/Other Sources	674,981	660,000	728,616	68,616	10.4%
Expenditures by Category					
OPERATIONS & MAINTENANCE	264,356	-	-	-	0.0%
CAPITAL OUTLAY	-	472,787	350,000	(122,787)	-26.0%
TRANSFERS	-	763,534	-	(763,534)	-100.0%
Expenditures/Other Financing Uses	264,356	1,236,321	350,000	(886,321)	-71.7%
Net Revenues	410,625	(576,321)	378,616	954,937	-43.1%
Fund Balance, Beginning of Year	2,060,546	2,471,171	1,894,851	(576,321)	-23.3%
Fund Balance, End of Year	2,471,171	1,894,851	2,273,467	378,616	20.0%

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.

Analysis/Comments

The Technology Replacement Fund expenditures include the replacement of the audio-visual equipment for the TVE2 Conference Room, the Data Center Firewall replacement, the redesign of the City's website and annual replacement of the City's computers.

330 - SUPPORT SERVICES FUND SUMMARY

Description	2021-2022 Actuals	2022-2023 Current Budget	2023-2024 Proposed Budget	Increase/ (Decrease)	% Increase/ Decrease
Revenues by Source					
Licenses, Permits and Service Charges					
CHARGES FOR SERVICES	336,771	379,963	430,284	50,321	13.2%
Use of Money and Property					
INVESTMENT INTEREST	(301)	-	-	-	0.0%
Revenues/Other Sources	336,470	379,963	430,284	50,321	13.2%
Expenditures by Category					
SALARIES & BENEFITS	239,455	253,946	271,486	17,540	6.9%
OPERATIONS & MAINTENANCE	97,617	126,018	114,044	(11,974)	-9.5%
Expenditures/Other Financing Uses	337,072	379,963	385,530	5,567	1.5%
Net Revenues	(602)	-	44,754	44,754	7.4%
Fund Balance, Beginning of Year	4,024	3,422	3,422	-	0.0%
Fund Balance, End of Year	3,422	3,422	48,176	44,754	1307.7%

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.

Analysis/Comments

The Support Services Fund expenditures are projected to increase by 1.5% due to cost of living adjustments to salaries in accordance with the City's labor agreements.

335 - SUPPORT SERVICES REPLACEMENT FUND SUMMARY

Description	2021-2022 Actuals	2022-2023 Current Budget	2023-2024 Proposed Budget	Increase/ (Decrease)	% Increase/ Decrease
Revenues by Source					
Licenses, Permits and Service Charges					
CHARGES FOR SERVICES	41,997	25,000	25,529	529	2.1%
Use of Money and Property					
INVESTMENT INTEREST	(2,516)	-	-	-	0.0%
Revenues/Other Sources	39,481	25,000	25,529	529	2.1%
Expenditures by Category					
OPERATIONS & MAINTENANCE	54,403	-	-	-	0.0%
CAPITAL OUTLAY	-	25,000	10,000	(15,000)	-60.0%
Expenditures/Other Financing Uses	54,403	25,000	10,000	(15,000)	-60.0%
Net Revenues	(14,922)	-	15,529	15,529	-28.9%
Fund Balance, Beginning of Year	404,324	389,402	389,402	-	0.0%
Fund Balance, End of Year	389,402	389,402	404,931	15,529	4.0%

Fund Description

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

Analysis/Comments

The Support Services Replacement Fund expenditures include funding for the annual replacement of the City's copiers.

340 - FACILITIES FUND SUMMARY

Description	2021-2022 Actuals	2022-2023 Current Budget	2023-2024 Proposed Budget	Increase/ (Decrease)	% Increase/ Decrease
Revenues by Source					
Licenses, Permits and Service Charges					
CHARGES FOR SERVICES	1,475,674	1,651,435	1,953,364	301,929	18.3%
Use of Money and Property					
INVESTMENT INTEREST	(5,485)	-	-	-	0.0%
Revenues/Other Sources	1,470,189	1,651,435	1,953,364	301,929	18.3%
Expenditures by Category					
SALARIES & BENEFITS	431,172	598,277	589,859	(8,418)	-1.4%
OPERATIONS & MAINTENANCE	1,049,988	1,058,708	1,097,150	38,442	3.6%
Expenditures/Other Financing Uses	1,481,160	1,656,985	1,687,009	30,024	1.8%
Net Revenues	(10,971)	(5,550)	266,355	271,905	10.0%
Fund Balance, Beginning of Year	588,587	577,616	572,066	(5,550)	-1.0%
Fund Balance, End of Year	577,616	572,066	838,421	266,355	46.6%

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.

Analysis/Comments

The Facilities Fund expenditures are increasing by 1.8% due primarily to the rising cost of utilities.

350 - FACILITY REPLACEMENT FUND SUMMARY

Description	2021-2022 Actuals	2022-2023 Current Budget	2023-2024 Proposed Budget	Increase/ (Decrease)	% Increase/ Decrease
Revenues by Source					
Licenses, Permits and Service Charges					
CHARGES FOR SERVICES	64,643	76,009	98,663	22,654	29.8%
Use of Money and Property					
INVESTMENT INTEREST	(2,185)	-	-	-	0.0%
Operating Transfers In					
CONTRIBUTION FROM MEASURE S	660,000	660,000	2,050,000	1,390,000	210.6%
Revenues/Other Sources	722,458	736,009	2,148,663	1,412,654	191.9%
Expenditures by Category					
OPERATIONS & MAINTENANCE	105,338	-	-	-	0.0%
CAPITAL OUTLAY	4,138	10,191	158,125	147,934	1451.6%
TRANSFERS	249,644	1,230,050	1,050,000	(180,050)	-14.6%
Expenditures/Other Financing Uses	359,120	1,240,241	1,208,125	(32,116)	-2.6%
Net Revenues	363,338	(504,232)	940,538	1,444,770	69.9%
Fund Balance, Beginning of Year	382,769	746,107	241,875	(504,232)	-67.6%
Fund Balance, End of Year	746,107	241,875	1,182,413	940,538	388.9%

Fund Description

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

Analysis/Comments

The Facilities Replacement fund is augmented with a contribution from Measure S in order to accumulate resources to replace City facilities. Expenditures include a transfer of \$1,050,000 to the Capital Improvement Program for the City Facilities Rehabilitation project.

CITY OF TEMECULA

CAPITAL IMPROVEMENT PROGRAM FUND

Local governments undertake capital projects to acquire, develop, improve or maintain various facilities, other infrastructure and/or equipment. These projects are generally large in scale, require significant funding and are long-term. A Capital Projects Fund is used to account for the financial resources supporting capital projects during the life of the project.





210 - CAPITAL IMPROVEMENT PROGRAM FUND SUMMARY

Description	2021-2022 Actuals	2022-2023 Current Budget	2023-2024 Proposed Budget	Increase/ (Decrease)	% Increase/ Decrease
Revenues by Source					
Licenses, Permits and Service Charges					
QUIMBY FEES	-	3,593,952	2,536,640	(1,057,312)	-29.4%
DEVELOPMENT IMPACT FEES	-	7,513,533	4,657,544	(2,855,989)	-38.0%
Intergovernmental Revenues					
GRANTS	-	2,603,021	-	(2,603,021)	-100.0%
Reimbursements					
CAPITAL IMPROVEMENT PROGRAM	-	182,699,896	6,181,073	(176,518,823)	-96.6%
PECHANGA IGA	-	1,150,000	1,400,000	250,000	21.7%
OTHER REIMBURSEMENTS	-	8,257,547	-	(8,257,547)	-100.0%
Operating Transfers In					
OPERATING TRANSFERS IN	-	6,818,697	5,415,466	(1,403,231)	-20.6%
CONTRIBUTION FROM MEASURE S	-	35,708,494	15,924,282	(19,784,212)	-55.4%
Revenues/Other Sources	-	248,345,140	36,115,005	(212,230,135)	-85.5%
Expenditures by Category					
CIP	-	253,096,119	36,216,053	(216,880,066)	-85.7%
Expenditures/Other Financing Uses	-	253,096,119	36,216,053	(216,880,066)	-85.7%
Net Revenues	-	(4,750,979)	(101,048)	4,649,931	-85.6%
Fund Balance, Beginning of Year	14,101,019	14,101,019	9,350,040	(4,750,979)	-33.7%
Fund Balance, End of Year	14,101,019	9,350,040	9,248,992	(101,048)	-1.1%

Fund Description

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

Analysis/Comments

The Capital Improvement Fund revenues and expenditures fluctuate each year as projects are identified. Many projects are programmed in their initial year and, if not completed, the funds are rolled forward to the subsequent year.

PERFORMANCE MEASURES

The City Council adopted the Temecula 2040 Quality of Life Master Plan (QLMP) in November 2022. The QLMP defines the strategic priorities of Temecula’s residents, leaders, and partners for the City’s next twenty years. It reflects the vision for the City’s future, and commits the City to a performance based process to accomplish those goals. This plan was developed by engaging residents, businesses, local institutions and regional partners in an inclusive process.



In an effort to incorporate the QLMP into the City’s budget process, City of Temecula Executive Staff developed Goals based on the Core Values of the Quality of Life Master Plan. These goals are used by each Department to develop Performance Measures that link back to the City’s Core Values developed through the QLMP process.

CORE VALUES LEGEND:



Safe & Prepared Community



Transportation Mobility & Connectivity



Healthy & Livable City



Economic Prosperity



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Equity

PERFORMANCE MEASURES



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Core Value	Five-Year Long-Term Goal	Performance Measure	FY 2021-22 Actuals	FY 2022-23 Target	FY 2023-24 Target
CITY COUNCIL					
	Be a sustainable community that embraces residents' quality of life	Resident satisfaction with Temecula's crime rate, based on citizen survey	79.6%	85%	85%
	Ensure transparency in all aspects of City government	Number of City Council committee assignments	57	50-60	50-60
	Foster a healthy environment and prosperous opportunities for all residents of Temecula	Number of projects completed from the Quality of Life Master Plan	1	1	1
CITY COUNCIL-COMMUNITY SUPPORT					
	Value the growth of non-profit organizations, churches, temples, mosques, and other places of worship	Number of nonprofit organizations funded through the Community Service funding and the City Council Grant Program	63	25-30	25-30
	Value the growth of non-profit organizations, churches, temples, mosques, and other places of worship	Total funding provided to support nonprofit programs through the Community Service Program and City Council Grant Program	\$125,000	\$1,125,000	\$125,000
CITY MANAGER					
	Exhaust all methods of communication and outreach between the City and its residents	Number of public outreach messages, advisories, press releases or posts (in print or electronically) shared with the community containing City information	1,460	1,200-1,600	1,200-1,600
	Remain one of the safest cities in California and the nation	Percentage of annual operating budget that supports fire, police, first responders, and associated infrastructure/technology, for the safety and protection of all Temecula citizens and businesses	Greater than 50%	Greater than 50%	Greater than 50%
	Develop community resiliency in infrastructure, the economy, natural resources, and hazard mitigation	Number of agreements and contracts reviewed and signed Citywide to maintain, promote and preserve City assets/infrastructure	275-300	275-300	275-300

PERFORMANCE MEASURES



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Core Value	Five-Year Long-Term Goal	Performance Measure	FY 2021-22 Actuals	FY 2022-23 Target	FY 2023-24 Target
	Provide the highest quality of service at the most cost-effective rate while being fiscally responsible	Number of City Council Agendas developed and brought forward with policies, programs or projects supported by the City Council for the long-term solvency of the City of Temecula	20	20-22	20-22
OFFICE OF PUBLIC INFORMATION AND ECONOMIC DEVELOPMENT					
	Be a sustainable community that embraces residents' quality of life	Leading City efforts to attract and build higher education hub (MSJC and CSSM), measured by engagements	2	3	2
	Provide an entrepreneurial culture that offers a growing number of diverse high-paying jobs	Number of local business site visits, meetings and ribbon cuttings (to foster business relationships)	100+	12	20
	Foster a healthy environment and prosperous opportunities for all residents of Temecula	Number of no cost, professional workshops and trainings to the business community via the TVE2	3	4	12
	Ensure transparency in all aspects of City government	Citywide social media posts - number of posts across all platforms (Facebook, Instagram and Twitter) within one week	5	5	5
CITY CLERK					
	Be the most sustainable city in Southern California	Percentage of electronic delivery of agenda and materials	100%	100%	100%
	Be the most sustainable city in Southern California	Number of electronic WebQA requests	1,069	850	1,000
	Ensure transparency in all aspects of City government	Percentage of Public Records Act requests processed in statutory time period	100%	100%	100%
	Ensure transparency in all aspects of City government	Number of annual Conflict of Interest filings for Council, Boards, Commissions, and employees	60	60	60

PERFORMANCE MEASURES



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Core Value	Five-Year Long-Term Goal	Performance Measure	FY 2021-22 Actuals	FY 2022-23 Target	FY 2023-24 Target
	Ensure transparency in all aspects of City government	Percentage of open meeting / Public Notices published on or before statutory time period	100%	100%	100%
	Provide the highest quality of service at the most cost-effective rate while being fiscally responsible	Percentage of positions cross-trained for departmental coverage	100%	100%	100%
FINANCE					
	Promote job growth in Temecula and nearby areas	Number of business licenses issued	7,398	8,300	8,000
	Promote innovation and adopt technology that enhances access to information and data	Percentage of online business license renewals	55%	75%	75%
	Promote innovation and adopt technology that enhances access to information and data	Number of invoices processed via electronic payment	4,472	4,200	5,000
	Promote innovation and adopt technology that enhances access to information and data	Number of vendors receiving electronic payments versus paper checks	305	400	400
HUMAN RESOURCES-MANAGEMENT					
	Promote innovation and adopt technology that enhances access to information and data	Average number of days from opening of recruitment to hire	65	60	70
	Maintain a flexible organization which responds to the changing needs and priorities of the community	Total number of seasonal employees that were successful in receiving the full hiring incentive	New	95%	95%
	Provide consistently professional services and information to customers and constituents	Number of employment-related policies or guidelines created or revised	New	4	3

PERFORMANCE MEASURES



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Core Value	Five-Year Long-Term Goal	Performance Measure	FY 2021-22 Actuals	FY 2022-23 Target	FY 2023-24 Target
HUMAN RESOURCES-RISK MANAGEMENT					
	Provide the highest quality of service at the most cost-effective rate while being fiscally responsible	Percentage of interactive process meetings held for workers' compensation injuries for employees off work or on modified duty	100%	100%	100%
	Minimize impact to life, property and the environment from natural hazards and emergency situations	Percentage of staff with work-related job duties exposing them to the potential of Hepatitis A & B, who were offered vaccinations and have received them or signed declination.	40%	85%	100%
COMMUNITY DEVELOPMENT-CURRENT PLANNING & PERMIT CENTER					
	Provide consistently professional services and information to customers and constituents	Average customer service wait times (in minutes) for Building and Safety transactions	7	Less than 30	Less than 30
	Provide consistently professional services and information to customers and constituents	Average customer service wait times (in minutes) for Planning transactions	7	Less than 30	Less than 30
	Promote innovation and adopt technology that enhances access to information and data	Average number of business days for online public inquiry response time for Planning	2	Less than 2	Less than 2
	Provide the highest quality of service at the most cost-effective rate while being fiscally responsible	Percentage of Building Permits issued within 30 days	New	New	80
	Provide the highest quality of service at the most cost-effective rate while being fiscally responsible	Average number of days from application to issuance for Building Permits	New	New	30
	Provide the highest quality of service at the most cost-effective rate while being fiscally responsible	Average number of business days for Planning Case Reviews	New	New	21
	Provide the highest quality of service at the most cost-effective rate while being fiscally responsible	Average time open for Development Plans	New	New	120

PERFORMANCE MEASURES



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Core Value	Five-Year Long-Term Goal	Performance Measure	FY 2021-22 Actuals	FY 2022-23 Target	FY 2023-24 Target
	Provide the highest quality of service at the most cost-effective rate while being fiscally responsible	Average number of business days for submittal reviews for Temporary Use Permits	New	New	14
	Provide the highest quality of service at the most cost-effective rate while being fiscally responsible	Average number of business days for submittal reviews for Massage	New	New	21
COMMUNITY DEVELOPMENT-LONG RANGE PLANNING					
	Be a diverse community that values and supports people of all ages, backgrounds, cultures, disabilities and religious beliefs	Number of Housing Element Programs completed	5	5	5
	Establish a connected pedestrian, bicycle and equestrian transportation system	Number of miles of bike lanes striped	11.2	5	11.2
COMMUNITY DEVELOPMENT-BUILDING & SAFETY					
	Provide the highest quality of service at the most cost-effective rate while being fiscally responsible	Average number of business days for online public inquiry response for Building and Safety	5	2	2
	Maintain a flexible organization which responds to the changing needs and priorities of the community	Average number of business days for inspection delay for Building and Safety	New	New	2
	Promote innovation and adopt technology that enhances access to information and data	Percentage of online Building and Safety transactions	74%	76%	75%
	Provide the highest quality of service at the most cost-effective rate while being fiscally responsible	Percentage of photo-voltaic plan checks completed within 72 hours	80%	100%	50%
	Provide the highest quality of service at the most cost-effective rate while being fiscally responsible	Number of workshops provided for active developers in the City	1	1	1

PERFORMANCE MEASURES



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Core Value	Five-Year Long-Term Goal	Performance Measure	FY 2021-22 Actuals	FY 2022-23 Target	FY 2023-24 Target
	Maintain a flexible organization which responds to the changing needs and priorities of the community	Number of inspections per person, per day	32	20	20
COMMUNITY DEVELOPMENT-CODE ENFORCEMENT					
	Provide effective enforcement of City zoning, building, fire and grading codes, and graffiti abatement	Reduction of unpermitted short-term rentals	11% reduction	3% reduction	1% reduction
	Promote innovation and adopt technology that enhances access to information and data	Average number of business days for response time of online public inquiries for Code Enforcement	4	2	2
	Provide effective enforcement of City zoning, building, fire and grading codes, and graffiti abatement	Number of hours for turnaround time for graffiti abatement	120	48	48
	Provide effective enforcement of City zoning, building, fire and grading codes, and graffiti abatement	Average number of business days for Code Case time open	New	New	30
SARDA					
	Be a diverse community that values and supports people of all ages, backgrounds, cultures, disabilities and religious beliefs	Number of agreements with an affordable housing developer for the use of available Tax Allocation Bond proceeds	1	1	1
COMMUNITY DEVELOPMENT-CDBG					
	Ensure transparency in all aspects of City government	Number of objectives completed for the Five-Year Consolidated Plan	4	4	4
	Ensure transparency in all aspects of City government	Number of HUD timeliness tests met	1	1	1
COMMUNITY DEVELOPMENT-ADMINISTRATION					

PERFORMANCE MEASURES



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Equity

Core Value	Five-Year Long-Term Goal	Performance Measure	FY 2021-22 Actuals	FY 2022-23 Target	FY 2023-24 Target
	Ensure transparency in all aspects of City government	Average number of business days to fulfill records requests for all departments	New	New	12
PUBLIC WORKS-LAND DEVELOPMENT					
	Provide consistently professional services and information to customers and constituents	Average of business days to complete 1st plan check	10	10	10
	Provide consistently professional services and information to customers and constituents	Percentage of development inspections completed within 48 hours of requested time	95%	90%	90%
	Provide consistently professional services and information to customers and constituents	Percentage of QLess appointments staff responds to within 5 minutes of scheduled time	95%	90%	90%
PUBLIC WORKS-TRAFFIC ENGINEERING					
	Remain one of the safest cities in California and the nation	Percentage of citizen requests staff responds to within 5 business days	95%	90%	90%
	Remain one of the safest cities in California and the nation	Percentage of traffic call-outs staff responds to within 2 hours to resolve traffic signal malfunctions	90%	90%	90%
	Maintain and improve our roadway network	Average number of business days to complete first plan check of traffic control plans	8	10	10
PUBLIC WORKS-STREET MAINTENANCE					
	Be a sustainable community that embraces residents' quality of life	Total number of street trees trimmed each year	139	2,000	300

PERFORMANCE MEASURES



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Equity

Core Value	Five-Year Long-Term Goal	Performance Measure	FY 2021-22 Actuals	FY 2022-23 Target	FY 2023-24 Target
	Provide effective enforcement of City zoning, building, fire and grading codes, and graffiti abatement	Percentage of graffiti reports completed within 24 hours	85%	90%	90%
	Minimize impact to life, property and the environment from natural hazards and emergency situations	Total number of storm drain inlets inspected/cleaned	925	1,600	1,100
	Maintain and improve our roadway network	Total number of street signs replaced, repaired and installed	1,493	1,500	1,500
	Maintain and improve our roadway network	Total square feet of asphalt repairs completed each year	165,000	250,000	250,000
	Maintain and improve our roadway network	Total linear feet of traffic lanes, bike lanes & curbs painted	2,200,000	2,000,000	2,000,000
PUBLIC WORKS-CAPITAL IMPROVEMENT PROGRAM					
	Ensure transparency in all aspects of City government	Percentage of projects completed on schedule and within budget	80%	95%	90%
	Provide the highest quality of service at the most cost-effective rate while being fiscally responsible	Total lane miles of pavement rehabilitation projects completed each year	20	25	12
PUBLIC WORKS-FACILITY MAINTENANCE					
	Be the most sustainable city in Southern California	Number of facility energy efficiency upgrades performed each year	10	10	10
	Provide the highest quality of service at the most cost-effective rate while being fiscally responsible	Average number of facility service order requests completed each year	1,100	900	1,400

PERFORMANCE MEASURES



Safe & Prepared Community



Transportation Mobility & Connectivity



Healthy & Livable City



Economic Prosperity



Sustainable & Resilient City



Accountable & Responsive City Government



Equity

Core Value	Five-Year Long-Term Goal	Performance Measure	FY 2021-22 Actuals	FY 2022-23 Target	FY 2023-24 Target
PUBLIC WORKS-PARKS MAINTENANCE					
	Be a sustainable community that embraces residents' quality of life	Number of trees trimmed in parks, slopes and medians each year	5,234	5,000	8,500
	Be the most sustainable city in Southern California	Average number of park site energy efficiency lighting system conversions each year	4	6	6
	Provide consistently professional services and information to customers and constituents	Average number of parks maintenance service order requests completed each year	1,724	2,000	2,500
	Provide the highest quality of service at the most cost-effective rate while being fiscally responsible	Average number of City park rehabilitation and repair projects completed each year	6	12	12
POLICE-ADMINISTRATION					
	Remain one of the safest cities in California and the nation	Number of management team with Advanced Incident Command System training	6	6	6
	Provide consistently professional services and information to customers and constituents	Number of fingerprint cards and live scans taken at the mall and substation	3,258	3,750	3,400
POLICE-INVESTIGATIONS/SPECIAL TEAMS					
	Be a sustainable community that embraces residents' quality of life	Reduce homeless numbers (Point-in-Time/PIT Count)	PIT count: 37	PIT count under 35	PIT count under 25
	Remain one of the safest cities in California and the nation	Reduce property crimes	Reduced by 4.5%	Reduce by 15%	Reduce by 10%
POLICE-TRAFFIC ENFORCEMENT					

PERFORMANCE MEASURES



Safe & Prepared Community



Transportation Mobility & Connectivity



Healthy & Livable City



Economic Prosperity



Sustainable & Resilient City



Accountable & Responsive City Government



Equity

Core Value	Five-Year Long-Term Goal	Performance Measure	FY 2021-22 Actuals	FY 2022-23 Target	FY 2023-24 Target
	Be a sustainable community that embraces residents' quality of life	Number of high visibility/ traffic checkpoints	8	8	4
	Maintain and improve our roadway network	Number of DUI arrests	457	450	500
	Maintain and improve our roadway network	Number of traffic collision investigations	1,008	700	900
POLICE-PATROL SERVICES					
	Be a sustainable community that embraces residents' quality of life	Number of overall calls for Police service	81,088	84,333	84,500
	Remain one of the safest cities in California and the nation	Percentage of patrol officers maintaining 24-hour perishable skills training	100%	100%	100%
	Minimize impact to life, property and the environment from natural hazards and emergency situations	Average response time (in minutes) for priority 1 calls from the time it is dispatched to the time officers arrive	5.8	4.5	4.5
FIRE-EMERGENCY MANAGEMENT					
	Support community oriented policing and maximize community leadership in public safety	Number of community outreach events conducted	3	5	5
	Minimize impact to life, property and the environment from natural hazards and emergency situations	Percentage of employees assigned to the Incident Management Team who are trained in the roles, responsibilities, and functions of the Emergency Operations Center	40%	90%	90%
	Minimize impact to life, property and the environment from natural hazards and emergency situations	Number of external agreements developed to support the execution of the Emergency Management Program	New	2	3

PERFORMANCE MEASURES



Safe & Prepared Community



Transportation Mobility & Connectivity



Healthy & Livable City



Economic Prosperity



Sustainable & Resilient City



Accountable & Responsive City Government



Equity

Core Value	Five-Year Long-Term Goal	Performance Measure	FY 2021-22 Actuals	FY 2022-23 Target	FY 2023-24 Target
	Minimize impact to life, property and the environment from natural hazards and emergency situations	Percentage of Temecula Population enrolled in the Citywide mass notification system	0.7%	1.45%	15%
FIRE-EMERGENCY OPERATIONS					
	Support community oriented policing and maximize community leadership in public safety	Number of citizens trained in CPR, First Aid, and healthcare provider CPR, and Stop the Bleed Program	801	850	900
	Support community oriented policing and maximize community leadership in public safety	Number of citizens trained in Community Emergency Response Team training (CERT)	48	175	64
	Minimize impact to life, property and the environment from natural hazards and emergency situations	Average response time (in minutes) to City emergency incidents	5	5	5
FIRE-FIRE MARSHAL					
	Minimize impact to life, property and the environment from natural hazards and emergency situations	Number of Fire Department plan reviews performed	6,000	4,000	5,000
	Minimize impact to life, property and the environment from natural hazards and emergency situations	Number of Fire Department new construction & tenant improvement inspections performed	4,400	4,000	4,000
	Minimize impact to life, property and the environment from natural hazards and emergency situations	Number of state mandated inspections	2,400	4,000	2,400
	Minimize impact to life, property and the environment from natural hazards and emergency situations	Number of annual inspections completed	3,200	4,000	4,000
TEMECULA COMMUNITY SERVICES DISTRICT (TCSD)-COMMUNITY SERVICES					

PERFORMANCE MEASURES



Safe & Prepared Community



Transportation Mobility & Connectivity



Healthy & Livable City



Economic Prosperity



Sustainable & Resilient City



Accountable & Responsive City Government



Equity

Core Value	Five-Year Long-Term Goal	Performance Measure	FY 2021-22 Actuals	FY 2022-23 Target	FY 2023-24 Target
	Be a sustainable community that embraces residents' quality of life	Number of digital media communications, including Around & About Temecula, Park Adventure series, Alumni Project, and more	22	20	25
	Be a sustainable community that embraces residents' quality of life	Develop and deploy a citizen satisfaction survey instrument	15	50	20
	Provide accessible sports, recreational, cultural, health/therapeutic and community engagement facilities, programs and resources for all Temecula residents	Maintain facility rentals ≥85% of availability	90%	85%	85%
	Provide accessible sports, recreational, cultural, health/therapeutic and community engagement facilities, programs and resources for all Temecula residents	Maintain 75% participation rate in contract classes	77%	75%	75%
TEMECULA COMMUNITY SERVICES DISTRICT (TCSD)-RECREATION					
	Provide accessible sports, recreational, cultural, health/therapeutic and community engagement facilities, programs and resources for all Temecula residents	Monthly attendance of teen gym at the CRC	250	350	300
	Provide accessible sports, recreational, cultural, health/therapeutic and community engagement facilities, programs and resources for all Temecula residents	Maintain field allocation at ≥ 90% of availability	95%	90%	100%
	Support community oriented policing and maximize community leadership in public safety	Number of special needs participants provided with swim lessons and water safety programs	135	90	140
TEMECULA COMMUNITY SERVICES DISTRICT (TCSD)-CITYWIDE EVENTS					
	Be a diverse community that values and supports people of all ages, backgrounds, cultures, disabilities and religious beliefs	New special events and/or cultural events	4	2	2

PERFORMANCE MEASURES



Safe & Prepared Community



Transportation Mobility & Connectivity



Healthy & Livable City



Economic Prosperity



Sustainable & Resilient City



Accountable & Responsive City Government



Equity

Core Value	Five-Year Long-Term Goal	Performance Measure	FY 2021-22 Actuals	FY 2022-23 Target	FY 2023-24 Target
	Exhaust all methods of communication and outreach between the City and its residents	Number of Facebook contests and reels to promote City activities and to obtain more community participation	22	10	25
TEMECULA COMMUNITY SERVICES DISTRICT (TCSD)-ARTS & CULTURE					
	Be a sustainable community that embraces residents' quality of life	Partnerships with local vendors to enhance patron theater experiences in Old Town with pre- and post-performance audience engagement techniques	6	20	15
	Exhaust all methods of communication and outreach between the City and its residents	Number of social media posts	315	505	375
	Provide consistently professional services and information to customers and constituents	Number of active volunteers at the Temecula Valley Museum	3	10	6
TEMECULA COMMUNITY SERVICES DISTRICT (TCSD)-HUMAN SERVICES					
	Provide accessible sports, recreational, cultural, health/therapeutic and community engagement facilities, programs and resources for all Temecula residents	Resource opportunities	20	24	30
	Provide recreational and other activities for youth	Human Service programs for at-risk youth	30	32	35
TEMECULA COMMUNITY SERVICES DISTRICT (TCSD)-ADMINISTRATION					
	Foster a healthy environment and prosperous opportunities for all residents of Temecula	Complete departmental initiatives or analysis	6	6	6
	Provide accessible sports, recreational, cultural, health/therapeutic and community engagement facilities, programs and resources for all Temecula residents	Collaborate with Riverside County Law Library to offer law related classes to the public	2	4	4

PERFORMANCE MEASURES



Safe & Prepared Community



Transportation Mobility & Connectivity



Healthy & Livable City



Economic Prosperity



Sustainable & Resilient City

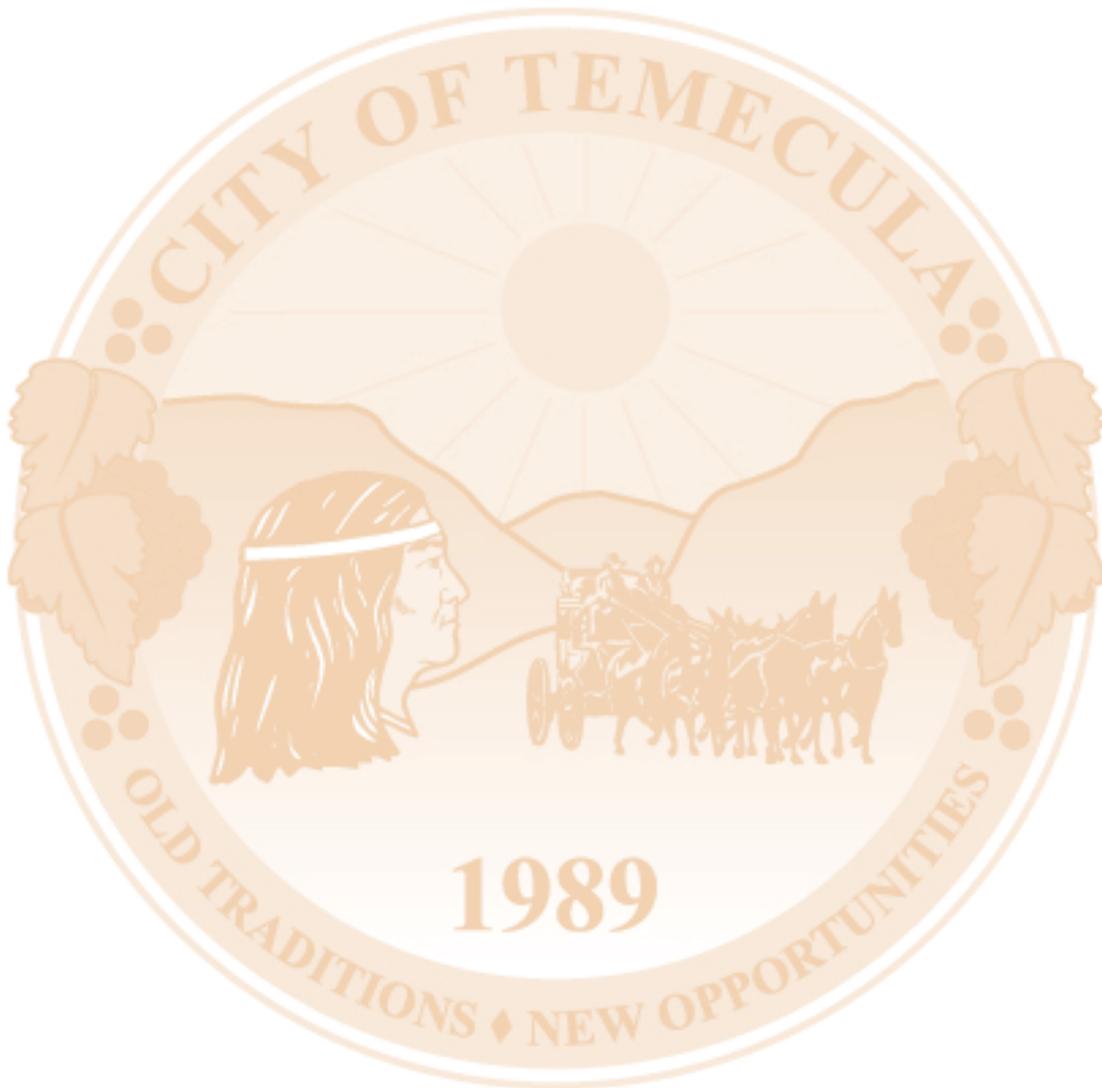


Accountable & Responsive City Government



Equity

Core Value	Five-Year Long-Term Goal	Performance Measure	FY 2021-22 Actuals	FY 2022-23 Target	FY 2023-24 Target
	Provide accessible sports, recreational, cultural, health/therapeutic and community engagement facilities, programs and resources for all Temecula residents	Computer classes provided in the technology homework center at the Temecula Public Library	12	12	12
	Ensure transparency in all aspects of City government	Support City Manager’s Office in Special Projects	4	4	4
INFORMATION TECHNOLOGY (IT)					
	Promote innovation and adopt technology that enhances access to information and data	Number of City Council meetings supported with audiovisual services	24	24	24
	Promote innovation and adopt technology that enhances access to information and data	Number of updates to the Temecula Outreach Channel 3 and YouTube	150	100	100
	Provide the highest quality of service at the most cost-effective rate while being fiscally responsible	Percentage of computers that need to be replaced to adhere to the Computer Lifecycle Replacement Program	15%	20%	20%
	Provide the highest quality of service at the most cost-effective rate while being fiscally responsible	Reduce the number of open Helpdesk tickets to an average of 75	36	40	40
INFORMATION TECHNOLOGY (IT)-SUPPORT SERVICES					
	Provide the highest quality of service at the most cost-effective rate while being fiscally responsible	Average number of hours to resolve Helpdesk tickets for out of service copiers	3.5	4	4



DEPARTMENTAL INFORMATION

The following section provides detailed information for each Department, including the Department’s Mission, Services, Organizational Chart, Summary of Expenditures, Personnel, Prior Year Accomplishments and Objectives for the Current Fiscal Year.

Each Department’s Objectives have been used to develop the operating budgets for the ensuing fiscal year. These objectives are linked to the Citywide long-term goals presented in the Introduction section of the budget. The long-term goals are then linked to the Core Values as identified in the City’s Quality of Life Master Plan. Each Department’s objectives are measurable and include performance measures which demonstrate the progress made in the recent fiscal years toward their objectives.

General Fund Departments

The General Fund serves as the City Council’s primary operating fund used to finance the majority of City services including; Public Safety, Public Works, Community Development and City Administration.

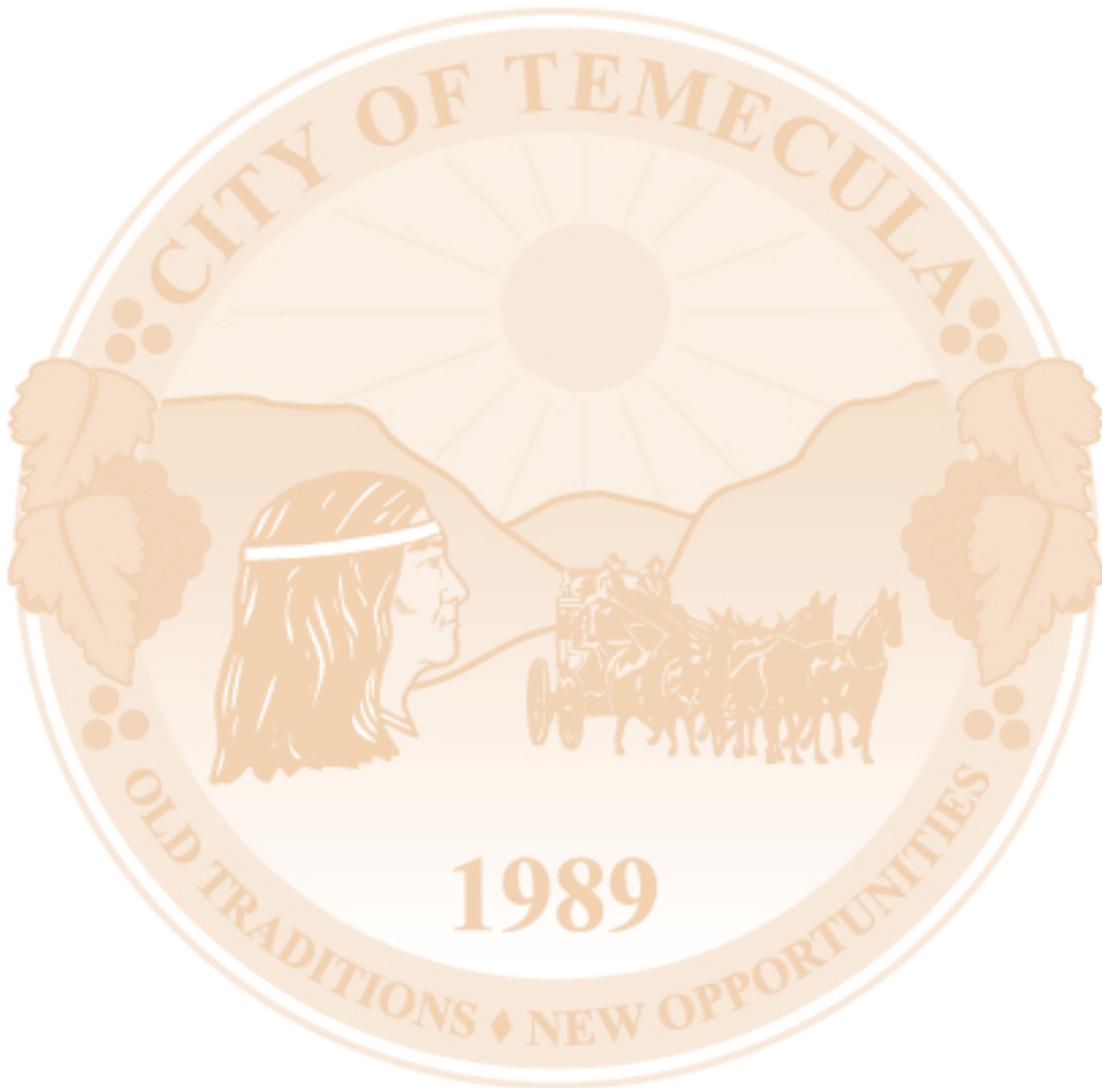
Temecula Community Services District (TCSD) Departments

The Temecula Community Services District (TCSD) was established as an assessment district to provide a comprehensive neighborhood and community park system, as well as a complement of recreational and cultural programs, community and human services and special events, and activities aimed at enhancing the high quality of life of our youth, teens, adults, seniors, and special needs population. The District also provides street lighting, median and slope maintenance, refuse hauling and a recycling program, emergency dirt road maintenance, and library services.

Internal Service Fund (ISF) Departments

Internal Services Funds are used to account for the funding of goods and services provided by one department to another benefitting department on a cost-reimbursement basis. Departments providing internal services include Insurance, Workers’ Compensation, Vehicles and Equipment, Information Technology, Support Services, and Facilities.





CITY OF TEMECULA

CITY COUNCIL



DEPARTMENT OVERVIEW

MISSION

The City Council is elected by the citizens of Temecula to adopt laws and set overall policy decisions for the City of Temecula. The City Council gives direction to the City Manager to ensure effective and efficient operation of the City and to identify the types and levels of programs and services that will maintain and enhance Temecula’s high quality of life which is consistent with the City’s adopted Quality of Life Master Plan (QLMP) Core Values as follows:

 Safe & Prepared Community	 Sustainable & Resilient City
 Transportation Mobility & Connectivity	 Accountable & Responsive City Government
 Healthy & Livable City	 Equity
 Economic Prosperity	

SERVICES

City Council

- Serves as a five-member voice on behalf of the City of Temecula as elected by the citizens.
- Adopts laws and regulations that govern Temecula.
- Sets City fiscal policy and provides direction to the City Manager to balance a high quality of life with fiscally sustainable decisions.
- Represents the interests of the City of Temecula in local, regional, State, Federal, tribal and international affairs in addition to serving as members (or commissioners) for related agencies or organizations for the benefit of the City of Temecula.

Community Support

- Reviews annual funding applications from nonprofit organizations that provide services or programs to Temecula residents.
- Enters into agreements to disburse financial assistance, up to \$1,125,000 Citywide, to multiple selected nonprofit organizations that benefit the residents of Temecula.



Organizational Chart



Expenditures by Category



Personnel



Performance Measures

ACCOMPLISHMENTS

Prior fiscal year accomplishments from City Council include:

City Council

- Provided an enhanced level of economic resource information, outreach and assistance to citizens and businesses to support a vibrant local economic recovery within Temecula, including business grants and grants that assisted residents and businesses. *(Economic Prosperity)*
- Continued to make public safety a top priority by maintaining strategically staffed and structured Police and Fire Departments, and equipping public safety personnel with modern technology, needed equipment and apparatuses. *(Safe & Prepared Community)*
- Continued public outreach as a priority, engaging with citizens and businesses via social media, e-blasts, Citywide newsletters, Press Releases, the Guide to Leisure Activities, and other means of communication. *(Accountable & Responsive City Government)*
- Continued to engage citizens and businesses in programs with information related to the Mayor’s theme “Temecula SAFE” that places the City’s highest priority on public safety and shines a spotlight on the high quality of life that safeguards its private and public capital investments and protects its most precious resource: its people. *(Healthy & Livable City)*

Community Support

- Continued to provide financial assistance to non-profit agencies for community programs that benefit citizens of Temecula in an amount up to \$1,125,000. *(Healthy & Livable City)*
- Funded non-profit organizations that will assist and provide service to the citizens of Temecula through Community Service Funding and City Council Grant Program. *(Healthy & Livable City)*



Organizational Chart



Expenditures by Category



Personnel



Performance Measures

OBJECTIVES

Current fiscal year objectives from City Council include:

City Council

- Provide an enhanced level of economic resource information, outreach and assistance to citizens and businesses to support a vibrant local economic post-pandemic recovery within Temecula, including business grants and grants to assist residents and businesses. *(Economic Prosperity)*
- Continue to make public safety a top priority by maintaining strategically staffed and structured Police and Fire Departments, and equipping public safety personnel with modern technology, needed equipment, and apparatuses. *(Safe & Prepared Community)*
- Continue public outreach as a priority, engaging with citizens and businesses via social media, e-blasts, Channel 3, the City of Temecula website, Citywide newsletters, Press Releases, the Guide to Leisure Activities, presentations to the community, and other means of communication. *(Accountable & Responsive City Government)*
- Introduce, implement and communicate the Mayor’s initiative to respect old traditions while spotlighting new opportunities as part of the City’s slogan “Old Traditions and New Opportunities.” Specifically focusing on different ways to highlight new opportunities that positively and inclusively engage with Temecula’s community. *(Accountable & Responsive City Government)*
- Provide resources and assistance to businesses and entrepreneurs within the City of Temecula that benefit citizens of Temecula in terms of job creation and economic prosperity. *(Economic Prosperity)*

Community Support

- Fund non-profit organizations that will assist and provide service to the citizens of Temecula through Community Service Funding and City Council Grant Program. *(Healthy & Livable City)*



Organizational Chart



Expenditures by Category

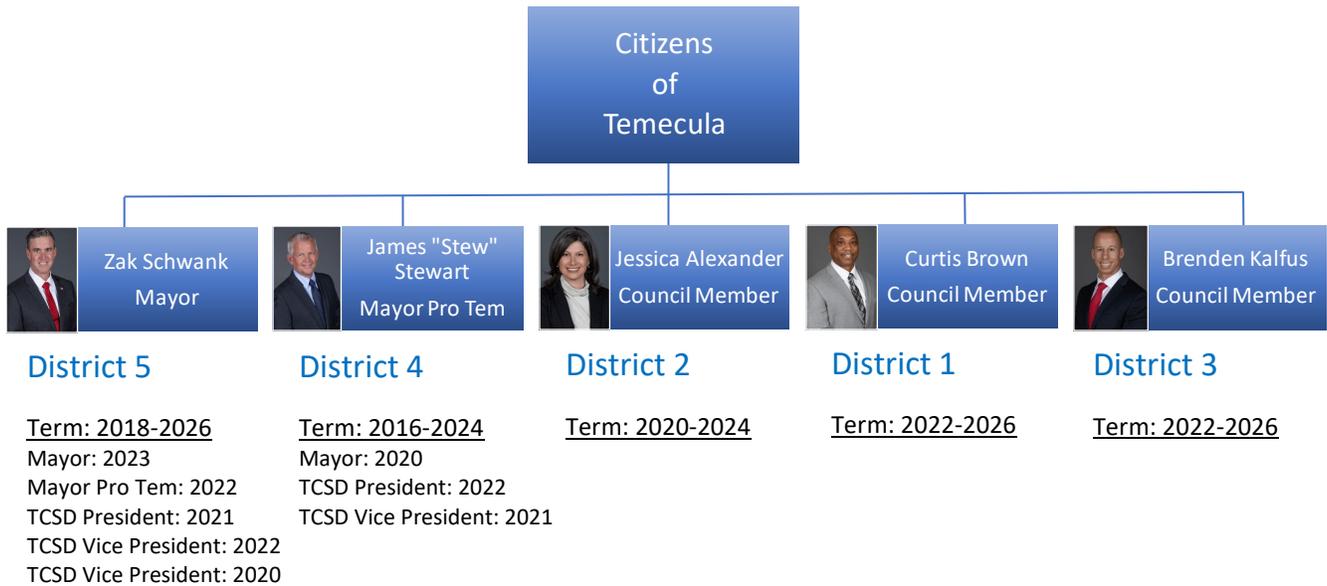


Personnel

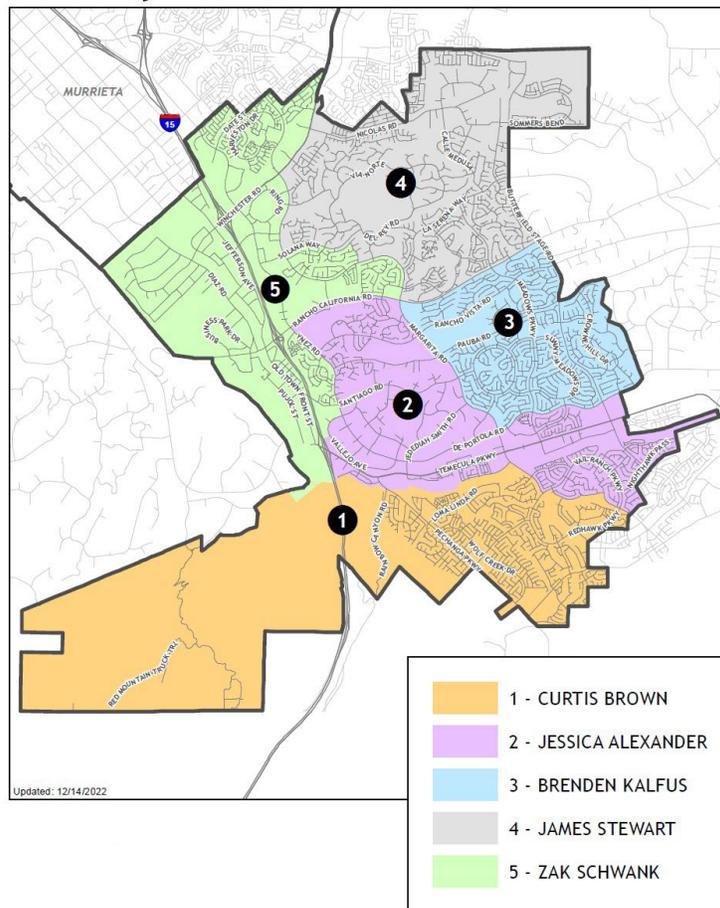


Performance Measures

ORGANIZATIONAL CHART



City of Temecula Council Districts



EXPENDITURES BY CATEGORY

	2021-22 Actuals	2022-23 Current Budget	2023-24 Proposed Budget	Increase/ (Decrease)	% Increase/ (Decrease)
GENERAL FUND 001					
CITY COUNCIL 100					
SALARIES & BENEFITS Total	167,371	148,276	143,417	(4,859)	-3.28%
OPERATIONS & MAINTENANCE Total	144,462	231,225	206,167	(25,058)	-10.84%
INTERNAL SERVICE FUND ALLOCATIONS Total	222,542	255,716	298,015	42,299	16.54%
Division Total	534,375	635,218	647,599	12,381	1.95%
COMMUNITY SUPPORT 101					
OPERATIONS & MAINTENANCE Total	125,000	125,000	125,000	0	0.0%
Division Total	125,000	125,000	125,000	0	0.0%

ANALYSIS/COMMENTS

City Council:

City Council expenditures are increasing by 1.95% due to higher Internal Service Fund Allocations as a result of higher insurance premiums and technology costs. Salaries and Benefits reflect a reduction as two new Council members do not receive CalPERS retirement. Operations and Maintenance costs reflect a 10.84% reduction due to the reallocation of Commission budgets to their respective departments.

Community Support:

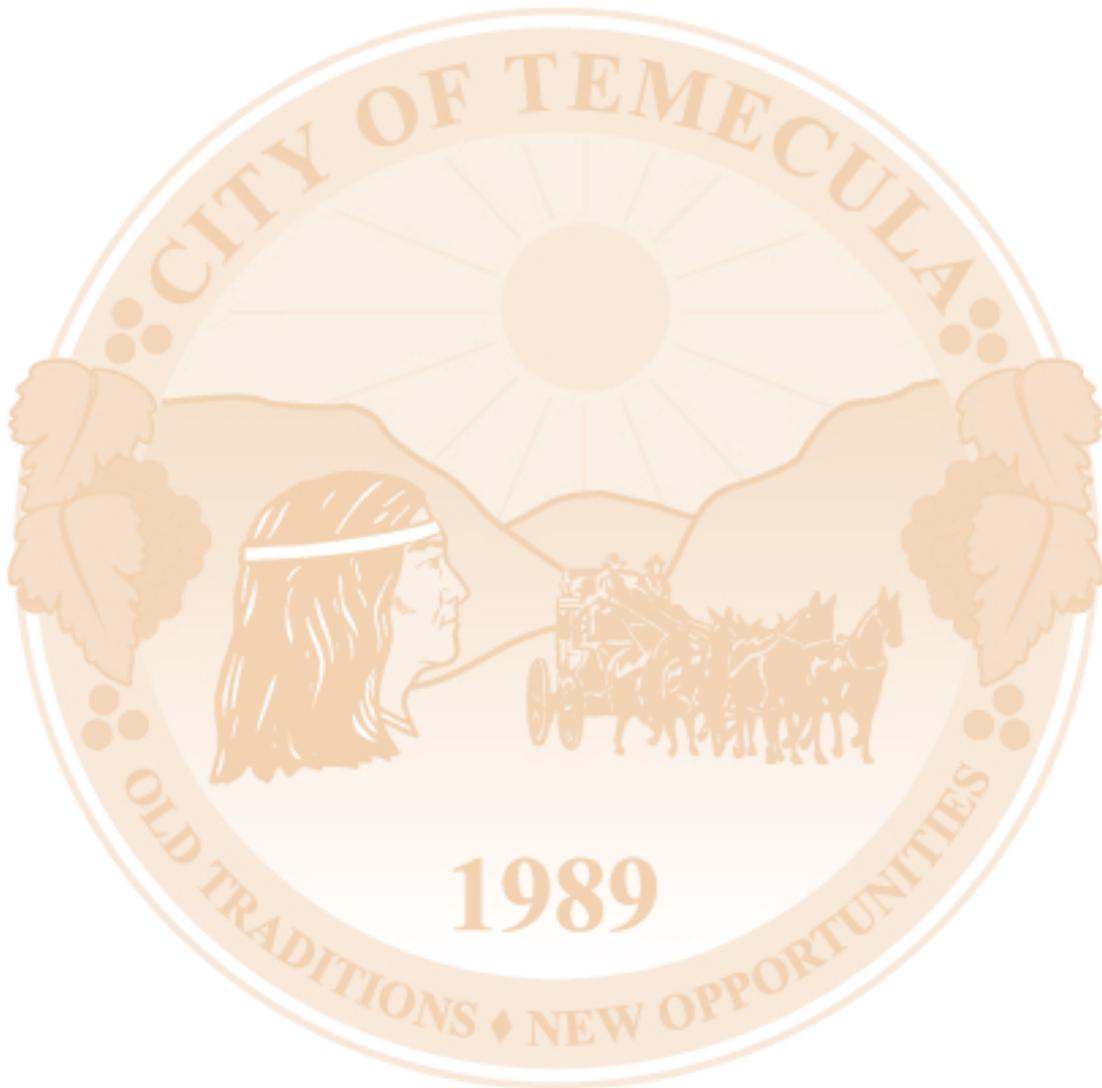
Community Support expenditures are unchanged compared to the prior year as the level of community non-profit support will be maintained at current funding levels.



PERSONNEL ALLOCATIONS

	Adopted 2021-22	Current 2022-23	Proposed 2023-24	Inc/(Decr) from Prior Yr
CITY COUNCIL				
Council Members	5.00	5.00	5.00	-
Total	5.00	5.00	5.00	-





CITY OF TEMECULA

CITY MANAGER'S OFFICE



DEPARTMENT OVERVIEW

MISSION

The City Manager Department serves as the City's executive office responsible to the City Council for implementing their priorities and objectives; to effectively deliver exceptional services, projects and programs to the citizens of Temecula; providing timely and accurate dissemination of City news and information to the community; and serves as the City's primary public liaison to all community stakeholders as well as intergovernmental relations with local, regional, State, Federal, tribal and international governments. The City Manager Department provides organizational leadership to City staff and operations, oversees the preparation and administration of a balanced annual budget, and implements all City Council policies, as guided by the Quality of Life Master Plan (QLMP).

SERVICES

General Administration Division

- Ensures the QLMP goals and citizen priorities adopted by the City Council are achieved through Citywide strategic planning, policy implementation and budget development.
- Keeps the City Council informed about City operations and important community issues that impact the City.
- Implements City Council's long-term and short-term directives.
- Provides prudent leadership and clear policy direction to City executives and staff Citywide concerning organizational decisions to efficiently provide the highest quality of public services.

Office of Public Information and Economic Development Division

- Supports existing businesses and encourages their continued prosperity and growth.
- Manages an ongoing marketing/branding program to attract commercial and industrial development, entrepreneurs, and innovative startups.
- Administers the business incubator and resource center facility to foster new business formation and provide resources to new and existing businesses.
- Works to attract new industries that bring an enhanced tax base, quality jobs, and new capital into the community.
- Maintains strong relationships with educational, business and community leaders, and key partners (TVCC, VTV, EDC, and SBDC) to continue to maximize opportunities.
- Facilitates smooth processing and problem solving for local businesses and businesses looking to expand in or relocate to Temecula.
- Manages and creates content for the City's social media channels (including radio and television).
- Create, plan, and produce the annual State of the City (SOTC) event and related activities.



Organizational Chart



Expenditures by Category



Personnel



Performance Measures

- Assist other departments and other public agencies with marketing, social media, branding campaigns and press releases.
- Maintain strong focus on engaging the business community through site visits, meetings and ribbon cuttings.

ACCOMPLISHMENTS

Prior fiscal year accomplishments from the City Manager’s Office include:

General Administration Division

- Updated the City’s Quality of Life Master Plan (QLMP 2040). *(Accountable & Responsive City Government)*
- Implemented fiscal policies and Council priorities, while maintaining a balanced budget. *(Sustainable & Resilient City)*
- Introduced, implemented and communicated the Mayor’s yearlong “Temecula Safe” theme, which spotlights Temecula’s highest priority, public safety. This is the City’s strategy for success as it safeguards the City’s public and private capital investments, and protects the most precious resource: its people. *(Accountable & Responsive City Government)*
- Provided excellent governmental transparency and public outreach to citizens and businesses via social media, e-blasts, Citywide newsletters and the Guide to Leisure Activities. *(Healthy & Livable City)*
- Maintained public safety as a top priority with strategically staffed and structured Police and Fire Departments. *(Safe & Prepared Community)*
- Eliminated facility debt by paying off all financing associated with City Hall and the Margarita Recreation Center (currently under construction). In addition, developed a fiscal strategy to pay down unfunded pension liabilities/obligations over a period of seven years, which will save the City more than \$33 million in interest over the next 25 years. *(Accountable & Responsive City Government)*

Office of Public Information and Economic Development Division

- Created, planned, and produced the annual State of the City (SOTC) event and related activities in 2023. *(Economic Prosperity)*
- Distributed Community Reinvestment funding. *(Economic Prosperity)*
- Lead other departments in several large-scale signage branding projects (including Old Town Creek Walk, Old Town Way Finding, and Auto Dealers Way Finding). *(Economic Prosperity)*
- Launched a Citywide social media account on TikTok. *(Healthy & Livable City)*
- Finalized an agreement for the Entrepreneurship Resource Center (ERC) in partnership with the SBDC, located on the second floor at the Temecula Valley Entrepreneur’s Exchange (TVE2), to begin in July 2023. *(Economic Prosperity)*



Organizational Chart



Expenditures by Category



Personnel



Performance Measures

- Hired a TVE2 manager to revamp the TVE2 and kick off the Rent Waiver Program and Digital Boot Camp Grant Program, increase the number of free workshops, host the TVE2 10-year anniversary, welcome seven new incubator tenants (and counting), and produce a monthly Economic Development newsletter. *(Equity)*
- Re-Branded Old Town with the 2023 Old Town Style Guide, which includes a new logo, color schemes, fonts, visuals, signage, and complimentary textures). *(Healthy & Livable City)*
- Facilitated the relocation of a large employer, Skorpis Technologies, to Temecula and thus retaining nearly 100 local jobs. *(Economic Prosperity)*

OBJECTIVES

Current fiscal year objectives from the City Manager’s Office include:

General Administration Division

- Update the City's General Plan. *(Accountable & Responsive City Government)*
- Implement fiscal policies and Council priorities, while maintaining a balanced budget. *(Sustainable & Resilient City)*
- Introduce, implement and communicate the Mayor’s theme, which respects old traditions while focusing on new opportunities (as part of the City’s “Old Traditions, New Opportunities” slogan). Find different ways to spotlight new opportunities to positively and inclusively engage with Temecula’s community. *(Accountable & Responsive City Government)*
- Provide excellent governmental transparency and public outreach to citizens and businesses via social media, e-blasts, Channel 3, the City website, presentations to the community, press releases, Citywide newsletters, and the Guide to Leisure Activities. *(Healthy & Livable City)*
- Maintain public safety as a top priority with strategically staffed and structured Police and Fire Departments. *(Safe & Prepared Community)*

Office of Public Information and Economic Development Division

- Produce the 2024 Temecula Magazine. *(Economic Prosperity)*
- Create, plan and produce the annual State of the City (SOTC) event and related activities in 2024. *(Economic Prosperity)*
- Facilitate business growth and boost City economics via creative social media campaigns. *(Economic Prosperity)*
- Grow the number of tenants located within and programs offered at the TVE2. *(Economic Prosperity)*



Organizational Chart



Expenditures by Category



Personnel



Performance Measures

ORGANIZATIONAL CHART



EXPENDITURES BY CATEGORY

	2021-22 Actuals	2022-23 Current Budget	2023-24 Proposed Budget	Increase/ (Decrease)	% Increase/ (Decrease)
GENERAL FUND 001					
CITY MANAGER 110					
SALARIES & BENEFITS Total	1,397,309	1,357,952	1,378,893	20,940	1.54%
OPERATIONS & MAINTENANCE Total	225,046	220,229	225,967	5,738	2.61%
INTERNAL SERVICE FUND ALLOCATIONS Total	290,839	316,504	387,070	70,566	22.3%
Division Total	1,913,193	1,894,686	1,991,930	97,244	5.13%
OFFICE OF PUBLIC INFORMATION AND ECONOMIC DEVELOPMENT - BUSINESS INCUBATOR RESOURCE					
SALARIES & BENEFITS Total	12,209	127,371	177,106	49,735	39.05%
OPERATIONS & MAINTENANCE Total	4,339	13,892	17,669	3,778	27.19%
INTERNAL SERVICE FUND ALLOCATIONS Total	172,745	249,631	82,634	(166,997)	-66.9%
Division Total	189,293	390,894	277,409	(113,485)	-29.03%
OFFICE OF PUBLIC INFORMATION AND ECONOMIC DEVELOPMENT 111					
SALARIES & BENEFITS Total	589,012	714,336	852,652	138,316	19.36%
OPERATIONS & MAINTENANCE Total	467,908	455,139	465,484	10,345	2.27%
INTERNAL SERVICE FUND ALLOCATIONS Total	184,170	212,999	261,440	48,441	22.74%
Division Total	1,241,090	1,382,474	1,579,576	197,103	14.26%

ANALYSIS/COMMENTS

City Manager:

City Manager expenditures reflect a 5.13% increase due to higher Internal Service Fund Allocations as a result of higher insurance premiums and technology costs. Salaries and Benefits reflect the calculated cost of living adjustment in accordance with the City's labor agreements.

Office of Public Information and Economic Development:

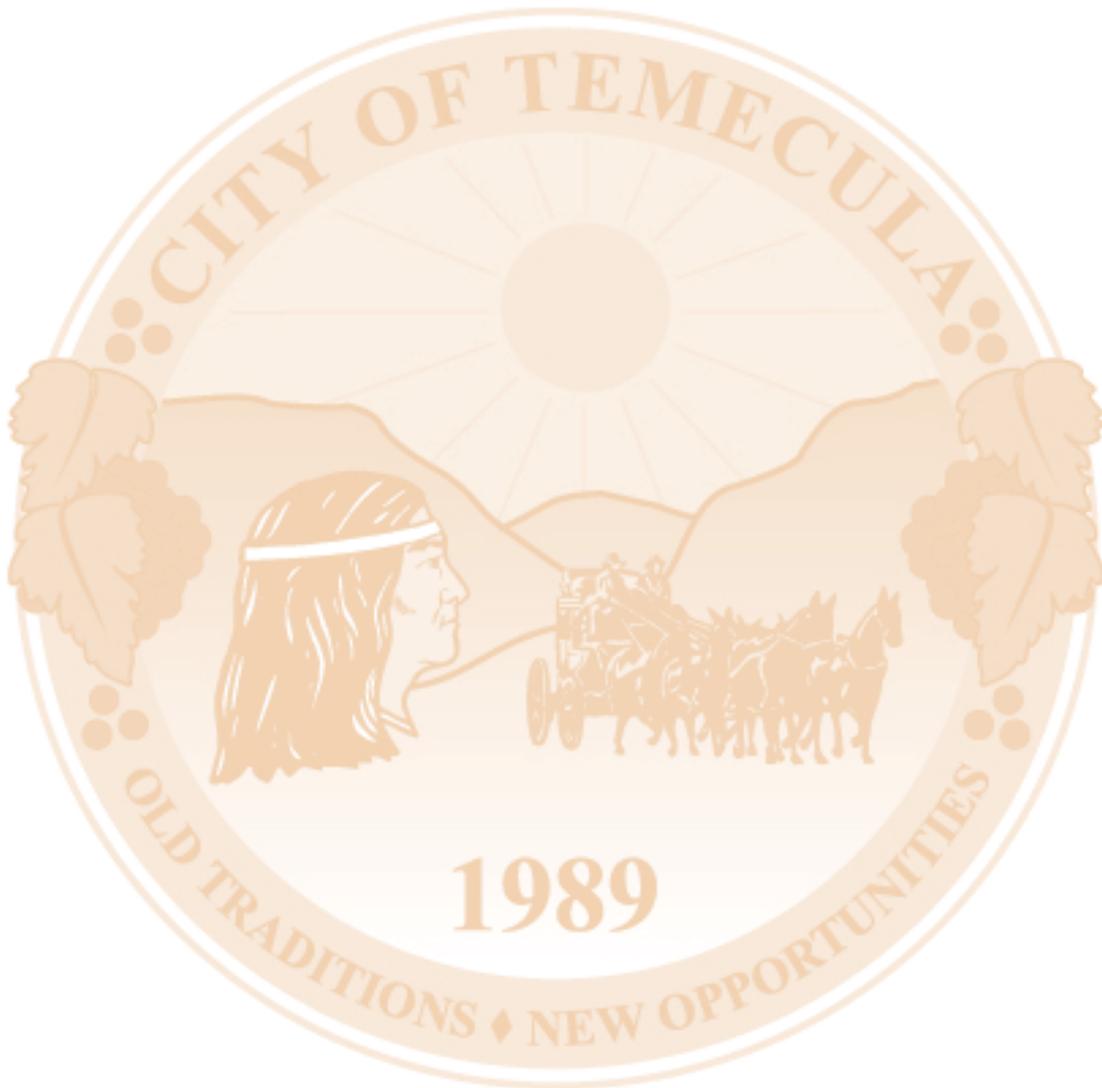
The Office of Public Information and Economic Development expenditures reflect an increase of 14.26% due to a combination of higher Internal Service Fund Allocations and the calculated cost of living adjustments in accordance with the City's labor agreements.



PERSONNEL ALLOCATIONS

	Adopted 2021-22	Current 2022-23	Proposed 2023-24	Inc/(Decr) from Prior Yr
<u>CITY MANAGER</u>				
City Manager	1.00	1.00	1.00	-
Assistant City Manager	0.80	1.00	1.00	-
Assistant to the City Manager	1.00	0.70	0.65	(0.05)
Executive Assistant	1.00	1.00	1.00	-
Office Aide III	0.75	-	-	-
Senior Office Specialist	-	0.75	-	(0.75)
Total	4.55	4.45	3.65	(0.80)
<u>OFFICE OF PUBLIC INFORMATION & ECONOMIC DEVELOPMENT</u>				
Administrative Assistant	-	1.00	1.00	-
Assistant City Manager	0.10	-	-	-
Assistant to the City Manager	-	0.30	0.35	0.05
Economic Development Manager	1.00	1.00	1.00	-
Management Analyst	1.00	2.00	2.00	-
Management Assistant (Confidential)	1.00	-	-	-
Multimedia Specialist I	1.00	1.00	1.00	-
Senior Management Analyst	1.00	-	-	-
Senior Office Specialist	-	-	1.00	1.00
Total	5.10	5.30	6.35	1.05
Grand Total	9.65	9.75	10.00	0.25





CITY OF TEMECULA

CITY CLERK



DEPARTMENT OVERVIEW

MISSION

The City Clerk’s office is committed to serving the needs of the residents of our community in a neutral and ethical manner by providing equal access to open and transparent government, ensuring the integrity of the participatory process, bridging internal and external communication pathways, and enhancing the public’s trust in local government.

SERVICES

- Conduct regular and special general municipal elections in consolidation with the County of Riverside for the election of City Council members and local initiatives, referendums and recalls.
- Administer campaign disclosure statements, conflict of interest filings, and related responsibilities for candidates, and elected and appointed officials pursuant to the Political Reform Act.
- Administer public meetings, noticing, and related responsibilities for legislative body and advisory boards and commissions pursuant to the Ralph M. Brown Act.
- Administer Citywide records management program and ensure public access to records pursuant to the Public Records Act.
- Administer annual board and commission recruitment process for expiring terms and unscheduled vacancies pursuant to the Government Code.
- Administer diversity, equity and inclusion efforts adopted in City Council initiative and support Race, Equity, Diversity and Inclusion (REDI) Commission.
- Administer Citywide legislative platform working with lobbyists to monitor, track, and advocate for organizational priorities based upon community needs.

ACCOMPLISHMENTS

Prior fiscal year accomplishments from the City Clerk’s Office include:

- Conducted the 2022 General Municipal Election for officeholders for Districts 1, 3 and 5 pursuant to newly redistricted maps. *(Accountable & Responsive City Government)*
- Conducted recruitment and appointment process for multiple positions with expiring terms on the City’s advisory boards and commissions. *(Accountable & Responsive City Government)*
- Developed strategic plan outlining short-, mid- and long-term efforts identified by the City Council to increase legislative effectiveness for implementation in the next legislative cycle. *(Accountable & Responsive City Government)*
- Continued development of new City Council Protocol Manual through the creation, implementation and codification of various policies and procedures adopted by the City Council. *(Accountable & Responsive City Government)*



Organizational Chart



Expenditures by Category



Personnel

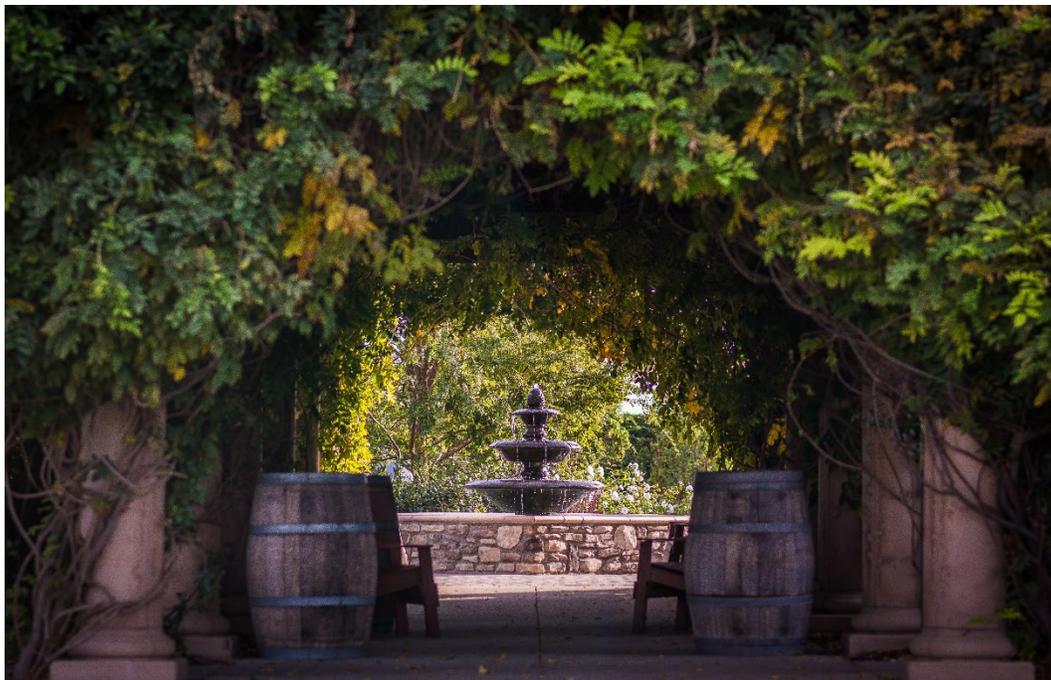


Performance Measures

OBJECTIVES

Current fiscal year objectives from the City Clerk’s Office include:

- Conduct consolidation of 2024 General Municipal Election for local ballot measure and officeholders for Districts 2 and 4. *(Accountable & Responsive City Government)*
- Conduct 2023-24 recruitment and appointment process for multiple positions with expiring terms on the City's advisory boards and commissions. *(Accountable & Responsive City Government)*
- Continue development of a City Council Protocol Manual through the creation, implementation and codification of various policies and procedures adopted by the City Council. *(Accountable & Responsive City Government)*
- Implement presentation of proclamations at the Race, Equity, Diversity and Inclusion (REDI) Commission in conjunction with and support of the community at the direction of the City Council. *(Equity)*



Organizational Chart



Expenditures by Category



Personnel



Performance Measures

ORGANIZATIONAL CHART





EXPENDITURES BY CATEGORY

	2021-22 Actuals	2022-23 Current Budget	2023-24 Proposed Budget	Increase/ (Decrease)	% Increase/ (Decrease)
GENERAL FUND 001					
CITY CLERK 120					
SALARIES & BENEFITS Total	906,938	916,843	1,049,936	133,092	14.52%
OPERATIONS & MAINTENANCE Total	193,081	275,929	278,553	2,623	0.95%
INTERNAL SERVICE FUND ALLOCATIONS Total	307,388	353,251	425,265	72,014	20.39%
Division Total	1,407,408	1,546,024	1,753,754	207,730	13.44%

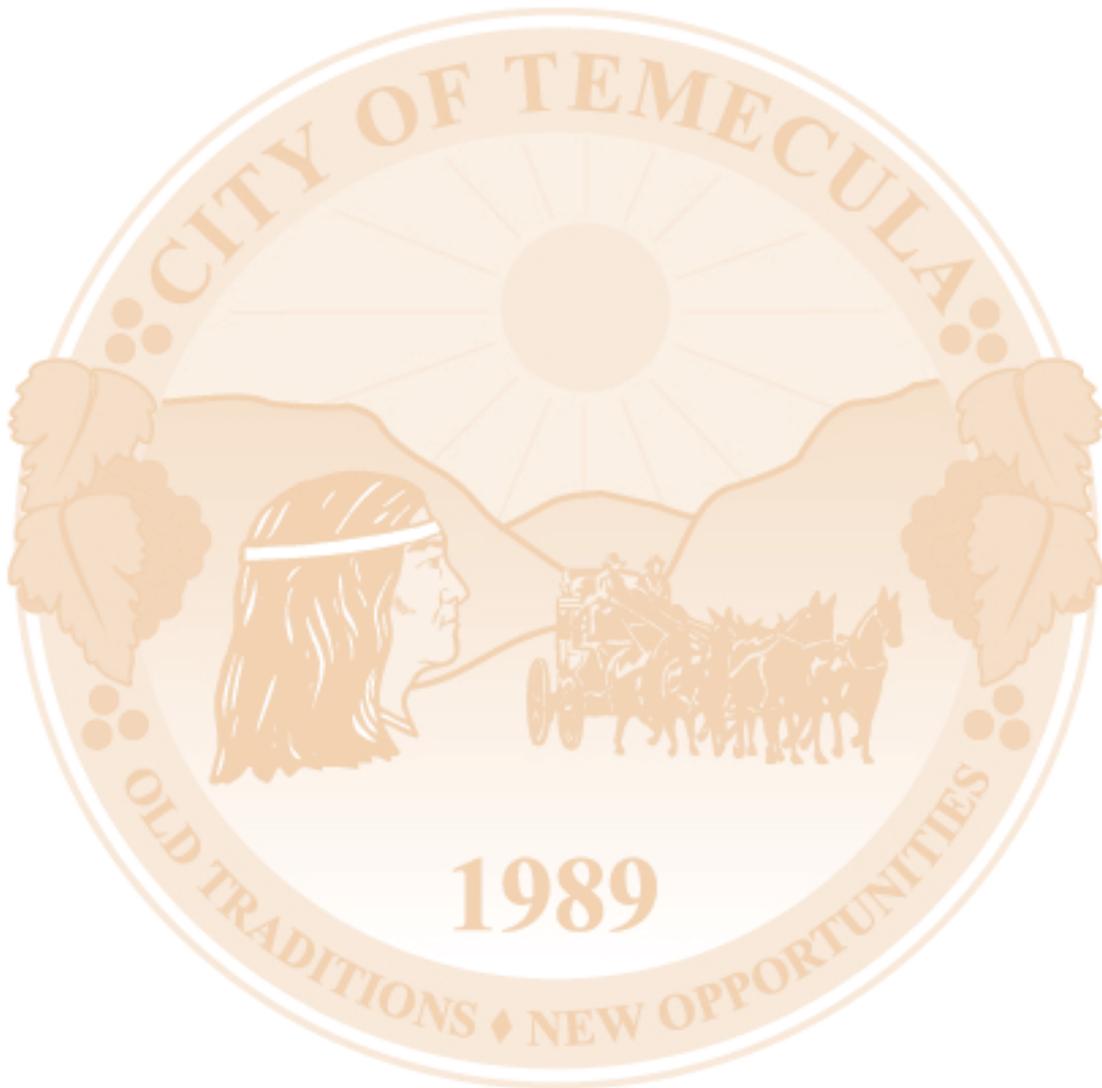
ANALYSIS/COMMENTS

City Clerk:

City Clerk expenditures are projected to increase by 13.44% to reflect the calculated cost of living adjustment per the City’s labor agreements, additional hours provided to a project employee, and higher Internal Service Fund Allocations as a result of higher insurance premiums and technology costs.

PERSONNEL ALLOCATIONS

	Adopted 2021-22	Current 2022-23	Proposed 2023-24	Inc/(Decr) from Prior Yr
CITY CLERK				
Deputy City Clerk	1.00	1.00	1.00	-
Director of Legislative Affairs/City Clerk	1.00	1.00	1.00	-
Management Assistant	1.00	1.00	1.00	-
Records Manager	1.00	1.00	1.00	-
Records Technician	1.00	1.00	1.00	-
Total	5.00	5.00	5.00	-



CITY OF TEMECULA

CITY ATTORNEY



DEPARTMENT OVERVIEW

MISSION

The mission of the City Attorney’s Office is to provide quality, timely, and cost-effective legal analysis, opinion, and advice to the City’s elected officials, departments, appointed commissions and boards on a broad range of legal, administrative, legislative, and procedural matters, including application of constitutional, statutory, administrative, and local government law. The City Attorney’s Office strives to effectively provide timely research, analysis, evaluation, and drafting of legal and other documents necessary to the accomplishment of the City’s municipal functions and goals. The City Attorney’s mission includes representation of the City in judicial, administrative, and appellate proceedings in an efficient and cost-effective manner. The City contracts with Richards, Watson & Gershon to provide City Attorney and public law services.

SERVICES

- Serves as legal advisor to the City Council, City Manager, and the various City departments, Commissions, Committees, and Boards.
- Prepares and approves the majority of proposed City ordinances, resolutions, contracts, and other legal documents.
- Represents the City of Temecula in all litigation.



Organizational Chart



Expenditures by Category



Personnel

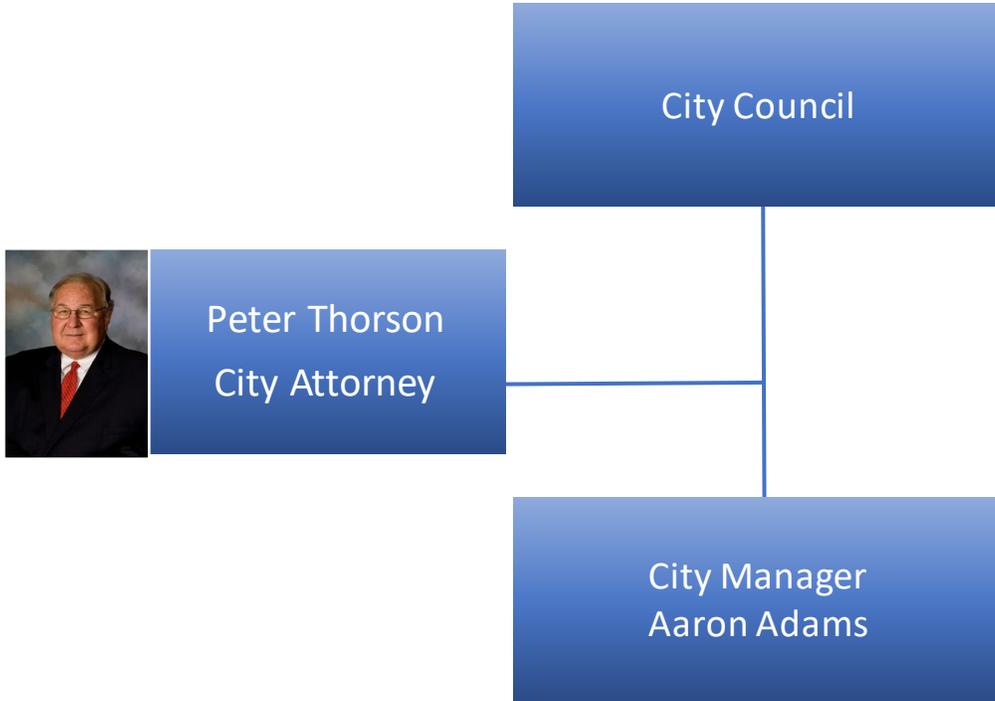
**N/A for City Attorney*



Performance Measures

**N/A for City Attorney*

ORGANIZATIONAL CHART



EXPENDITURES BY CATEGORY

	2021-22 Actuals	2022-23 Current Budget	2023-24 Proposed Budget	Increase/ (Decrease)	% Increase/ (Decrease)
GENERAL FUND 001					
CITY ATTORNEY 130					
OPERATIONS & MAINTENANCE Total	526,090	872,500	875,000	2,500	0.29%
Division Total	526,090	872,500	875,000	2,500	0.29%

ANALYSIS/COMMENTS

City Attorney:

City Attorney expenditures are expected to remain at prior year levels to reflect the current trend in legal costs.



FINANCE



DEPARTMENT OVERVIEW

MISSION

Primary responsibilities of the Finance Department include cash and investment management, financial reporting, coordination and preparation of the Annual Operating Budget and Capital Improvement Program, internal audit, payroll, accounts receivable, financial oversight, business licensing, purchasing and contracting, financial management of Police and Fire contracts, and administration of all City funds and accounts.

SERVICES

- Oversee the Citywide coordination of the City’s Annual Operating and Capital Improvement Program Budgets.
- Manage and develop annual and five-year forecasts for City funds and programs, provide oversight of City’s internal controls and manage audit requirements.
- Provide front-line customer service to the public and manage the issuance and renewal of business licenses for businesses operating within the City limits.
- In accordance with the City’s Investment Policy, manage cash and investments focusing on safety and liquidity, then yield (or return on investment).
- Prepare Annual Comprehensive Financial Report, Single Audit Reports, State Reports and Quarterly Financial reports.
- Process Accounts Payable, Accounts Receivable, biweekly Payroll, and yearly W-2 and 1099 reporting.
- Maintain and update general ledger accounts for budget preparation and financial reports.
- Review all City contracts to ensure compliance with State law, Public Contract Code and the Temecula Municipal Code.
- Administer the City’s purchasing process in accordance with the Temecula Municipal Code.
- Administer the City’s debt obligations, including Community Facility District bonds and Tax Allocation Bonds.
- Coordinate the annual update of the rates and charges of the City’s eligible Service Levels.

ACCOMPLISHMENTS

Prior fiscal year accomplishments from the Finance department include:

- Continued the implementation of the new Citywide financial accounting system. *(Accountable & Responsive City Government)*



Organizational Chart



Expenditures by Category



Personnel



Performance Measures

- Received professional association awards for the City's Annual Operating Budget, Capital Improvement Program Budget and Annual Comprehensive Financial Report. *(Accountable & Responsive City Government)*
- Began the implementation process for DocuSign for Citywide use in the development, processing and approval of agreements and contracts. *(Accountable & Responsive City Government)*
- Ensured compliance reporting is filed accurately and timely for all Federal grants related to COVID-19 fiscal relief. *(Accountable & Responsive City Government)*
- Continued to identify operational efficiencies within the Finance Department to utilize technology and streamline systems. *(Accountable & Responsive City Government)*
- Provided support to the City Manager’s Office to develop a comprehensive Debt/Liability Payoff Strategy, adopted by the City Council in December 2022, to pay off all City debt and unfunded pension and Other Post-Employment Benefits (OPEB) liabilities within a seven-year timeline. During Fiscal Year 2022-23, the private placement loans for the Civic Center (\$12,624,607) and the Margarita Recreation Center (\$5,038,999) were paid in full. Additionally, the City made a \$7,250,000 payment towards the City's unfunded pension liability. *(Accountable & Responsive City Government)*

OBJECTIVES

Current fiscal year objectives from the Finance Department include:

- Continue the implementation of the new Citywide financial accounting system. *(Accountable & Responsive City Government)*
- Receive professional association awards for the City's Annual Operating Budget, Capital Improvement Program Budget and Annual Comprehensive Financial Report. *(Accountable & Responsive City Government)*
- Implement DocuSign for Citywide use in the development, processing and approval of agreements and contracts. *(Accountable & Responsive City Government)*
- Continue to identify operational efficiencies within the Finance Department to utilize technology and streamline systems. *(Accountable & Responsive City Government)*
- Monitor the City's financial position as it relates to the Debt/Liability Paydown Strategy and provide recommendations to the City Council if additional payments are feasible to expedite the reduction in the unfunded pension liability. *(Accountable & Responsive City Government)*



Organizational Chart



Expenditures by Category

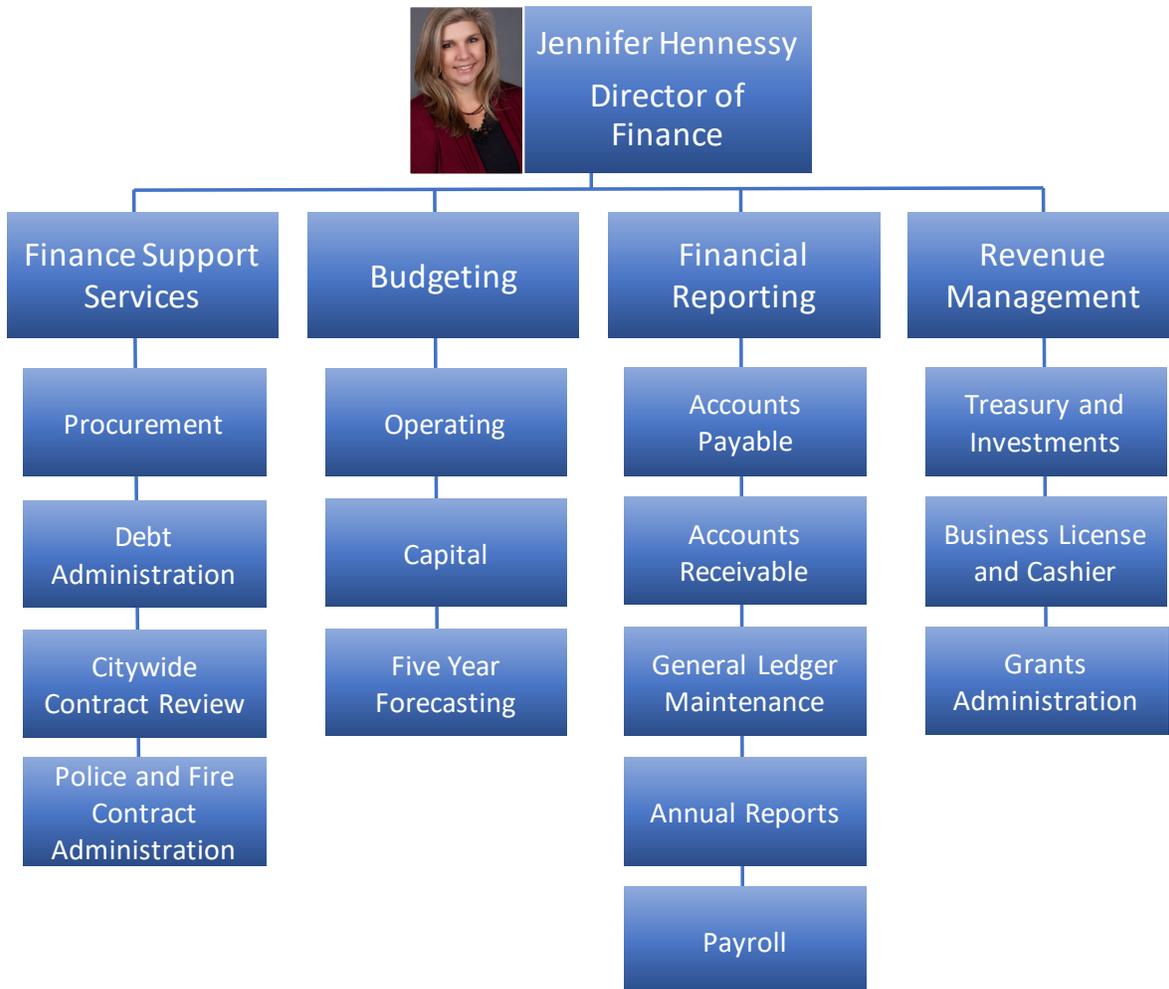


Personnel



Performance Measures

ORGANIZATIONAL CHART



EXPENDITURES BY CATEGORY

	2021-22 Actuals	2022-23 Current Budget	2023-24 Proposed Budget	Increase/ (Decrease)	% Increase/ (Decrease)
GENERAL FUND 001					
FINANCE 140					
SALARIES & BENEFITS Total	2,009,031	2,461,629	2,983,415	521,786	21.2%
OPERATIONS & MAINTENANCE Total	214,202	269,718	290,917	21,199	7.86%
INTERNAL SERVICE FUND ALLOCATIONS Total	498,228	563,342	692,562	129,220	22.94%
CAPITAL OUTLAY Total	0	7,792	33,000	25,208	323.53%
Division Total	2,721,461	3,302,480	3,999,894	697,413	21.12%

ANALYSIS/COMMENTS

Finance:

Finance department expenditures are projected to increase by 21.12% due to the addition of limited term positions and temporary staffing necessary to support the implementation of the City's new financial accounting system. Calculated cost of living adjustments are also reflected in the Salaries and Benefits category. Capital Outlay requests include the expansion of the Finance Department conference room and cashiering area.



PERSONNEL ALLOCATIONS

	Adopted 2021-22	Current 2022-23	Proposed 2023-24	Inc/(Decr) from Prior Yr
<u>FINANCE</u>				
Accountant II (Confidential)	0.89	-	-	-
Accountant I	-	1.00	1.00	-
Accounting Assistant	2.00	1.00	1.00	-
Accounting Assistant - Cashier	2.00	2.00	2.00	-
Accounting Assistant - Payroll (Conf.)	0.75	-	-	-
Accounting Technician I/II	1.00	1.00	-	(1.00)
Assistant Director of Finance	-	1.00	1.00	-
Director of Finance	1.00	1.00	1.00	-
Fiscal Services Manager	1.85	1.85	1.85	-
Finance Manager	-	0.92	0.88	(0.04)
Management Analyst	2.94	1.00	1.00	-
Payroll Coordinator (Confidential)	-	-	-	-
Purchasing Manager	1.00	-	-	-
Senior Accountant (Confidential)	-	1.00	1.00	-
Senior Accounting Technician	1.00	1.00	2.00	1.00
Senior Accounting Technician (Confidential)	-	2.00	2.00	-
Total	14.43	14.77	14.73	(0.04)
<u>COMMUNITY FACILITY DISTRICTS</u>				
Accountant II (Confidential)	0.11	-	-	-
Finance Manager	-	0.08	0.12	0.04
Management Analyst	0.06	-	-	-
Total	0.17	0.08	0.12	0.04
Grand Total	14.60	14.85	14.85	0.00



CITY OF TEMECULA

HUMAN RESOURCES AND
RISK MANAGEMENT



DEPARTMENT OVERVIEW

MISSION

The Human Resources Department is dedicated to providing quality service to our internal and external customers, and specifically to the City of Temecula employees of the past, present, and future by attracting, developing, and retaining a highly qualified, diverse, positive, and productive workforce. The Human Resources staff is committed to fostering an environment of trust, objectivity, mutual respect, collaboration, innovation, open communication, safety, health, compassion, and well-being.

SERVICES

Human Resources Management

- **Administration:** Review, update, and develop policies and procedures to ensure compliance with public sector labor and employment laws and alignment with Citywide operations and objectives; prepare and monitor the department’s budget and expenditures; manage and oversee federal and state government-mandated compliance programs including Department of Transportation (DOT) drug/alcohol testing, Department of Motor Vehicles (DMV) pull notice, Department of Justice (DOJ) LiveScan fingerprinting, and professional license/certificate verifications; maintain employee files and personnel records; and maintain the City’s Personnel System as outlined in the City’s Municipal Code.
- **Classification and Compensation:** Conduct objective studies of classifications and labor markets to ensure City staff is appropriately classified and equitably compensated; and develop and revise classification specifications to accurately reflect required qualifications, job duties, and scope of responsibility.
- **Employee Benefits:** Administer the City’s comprehensive employee benefit program for eligible employees and retirees; update and maintain employee data in Human Resource Information System (HRIS)/payroll system; ensure compliance with the Affordable Care Act (ACA) and its mandates to offer and report offers of health coverage to eligible employees; manage employee leave and disability benefit programs ensuring regulatory compliance with federal and state laws; interpret and apply CalPERS regulations; and administer COBRA benefits for separated employees.
- **Recruitment, Selection and Retention:** Coordinate with department managers to conduct recruitment and testing processes for vacant positions to ensure the hiring of highly qualified individuals; evaluate recruitment and turnover trends and develop strategies to effectively staff the organization; assist with organizational restructuring and succession planning efforts; conduct new employee orientation sessions; and develop and implement retention strategies.
- **Organizational Development and Training:** Coordinate and implement employee training programs to foster personal and professional development; and manage compliance training programs in accordance with legal requirements and best practices.



Organizational Chart



Expenditures by Category



Personnel



Performance Measures

- **Employee Relations:** Administer performance evaluation process and advise management on performance management issues; counsel and advise employees on personnel matters; oversee disciplinary actions and appeals; manage and resolve employee grievances; conduct employee investigations to address and resolve personnel issues; and plan and implement employee recognition programs.
- **Labor Relations:** Meet and confer with represented employee organizations regarding wages, hours and other terms and conditions of employment; interpret and apply provisions of the City’s Personnel Rules and labor contracts; and maintain effective working relationships with employees and collective bargaining units.

Risk Management

- **Insurance:** Coordinate with the City’s insurance broker to secure lines of insurance for the City’s liability, workers’ compensation, and property coverage in excess of the City’s self-insured retention limits. Ensure all City agreements have proper insurance certificates related to the scope of work to transfer risk exposure.
- **General Liability:** Coordinate with third-party administrators and legal counsel for the cost- effective resolution of general liability claims and lawsuits.
- **Workers’ Compensation:** Coordinate with third-party administrators and legal counsel to manage workers' compensation claims and facilitate the proper treatment and resolution of employee injuries and illnesses, confer with managers to provide light duty or modified duty as appropriate, and assist employees with issues related to workplace injuries and illnesses.
- **Employee Safety:** Establish and maintain a safe and healthy work environment by maintaining open lines of communication throughout the organization and providing up-to-date safety trainings from industry experts. Comply with established federal, state and local regulations, and implement practices that promote working safely to mitigate risk.
- **Employee Training:** Administer the City's mandated and elective training programs to comply with federal, state, and local requirements. To empower employees to discover and pursue a path to a fulfilling career through professional development.
- **Claims Administration:** Work in unison with Third Party Administrators to process both liability and workers’ compensation claims against the City.
- **Cost Recovery:** Coordinate with various City departments and Third Party Administrator for the recovery of costs associated with damage to City-owned property.
- **Wellness Program:** Administer the City’s Employee Wellness Program with educational and interactive programs. These programs are designed to encourage employees to achieve their individual health goals while enabling employees to live their personal and professional lives in the healthiest and most productive way possible.



Organizational Chart



Expenditures by Category



Personnel



Performance Measures

- **Risk Exposure:** Administer the City’s general liability program by investigating and evaluating risk exposure and providing strategies for decreasing the City’s general liability.

ACCOMPLISHMENTS

Prior fiscal year accomplishments from Human Resources, Risk and Emergency Management include:

Human Resources Management

- Completed three Administrative Guideline updates and continue to work with consultant to complete a comprehensive policy update. *(Accountable & Responsive City Government)*
- Benefit enhancements implemented included increasing the counseling sessions available under the Employee Assistance Program (EAP) from 3 to 10 sessions per year, transitioning to a new COBRA and Flexible Spending Account administrator, and enhancing the LegalShield plans to include an option for a standalone identify theft protection plan. *(Accountable & Responsive Government)*
- Revised the on-boarding process for new employees to create a better first day of employment experience. *(Accountable & Responsive Government)*
- Completed a successful seasonal hiring incentive initiative which helped retain seasonal employees and encouraged staff to complete the season. *(Accountable & Responsive City Government)*

Risk Management

- Implemented an online learning management system for all City employees by June 2023. *(Accountable & Responsive City Government)*

OBJECTIVES

Current fiscal year objectives from Human Resources, Risk and Emergency Management include:

Human Resources Management

- Continue to update employment related policies and Administrative Guidelines. *(Accountable & Responsive City Government)*
- Produce quarterly spotlights to educate employees on current benefit offerings, HR services, and other topics of interest. *(Accountable & Responsive Government)*
- Design and implement initiatives to enhance and maintain high job satisfaction among City employees. *(Accountable & Responsive City Government)*
- Facilitate the structure, design, content and workflows in the HR module for the Munis implementation. *(Accountable & Responsive City Government)*
- Facilitate and implement NEOGOV eForms module which will create a modern electronic personnel file system. *(Accountable & Responsive City Government)*



Organizational Chart



Expenditures by Category



Personnel



Performance Measures

- Facilitate and implement the NEOGOV PowerPolicy module which will become the City's repository for personnel policies and administrative guidelines. *(Accountable & Responsive City Government)*

Risk Management

- Continue to develop, implement, and/or update Citywide safety training programs (to prevent workplace injuries and illnesses) through June 2024. *(Safe & Prepared Community)*
- Continue to implement the City's Employee Wellness Program and provide information, opportunities and events for all City employees through June 2024. *(Accountable & Responsive City Government)*
- Continue with the Hepatitis A&B Vaccination program for all exposed current City staff and new hires based on job exposure through June 2024. *(Safe & Prepared Community)*
- Maintain the City's Cost Recovery Program (for costs associated with damage to City-owned property) for all affected City departments through June 2024. *(Accountable & Responsive City Government)*
- Collaborate with Human Resources on content, workflows and implementation of NEOGOV eForms module. *(Accountable & Responsive City Government)*
- Create and update the City's Supervisor Accident Investigation Report to align with requirements by Cal/OSHA and ensure all accidents, near misses and injuries are reported timely to minimize risk for City staff. *(Accountable & Responsive City Government)*



Organizational Chart



Expenditures by Category



Personnel



Performance Measures

ORGANIZATIONAL CHART



EXPENDITURES BY CATEGORY

	2021-22 Actuals	2022-23 Current Budget	2023-24 Proposed Budget	Increase/ (Decrease)	% Increase/ (Decrease)
GENERAL FUND 001					
HUMAN RESOURCES 150					
SALARIES & BENEFITS Total	716,143	799,751	966,607	166,856	20.86%
OPERATIONS & MAINTENANCE Total	278,797	611,939	668,688	56,749	9.27%
INTERNAL SERVICE FUND ALLOCATIONS Total	191,410	226,188	265,350	39,162	17.31%
CAPITAL OUTLAY Total	127,985	9,172	10,000	828	9.02%
Division Total	1,314,335	1,647,050	1,910,645	263,595	16.0%

ANALYSIS/COMMENTS

Human Resources Management:

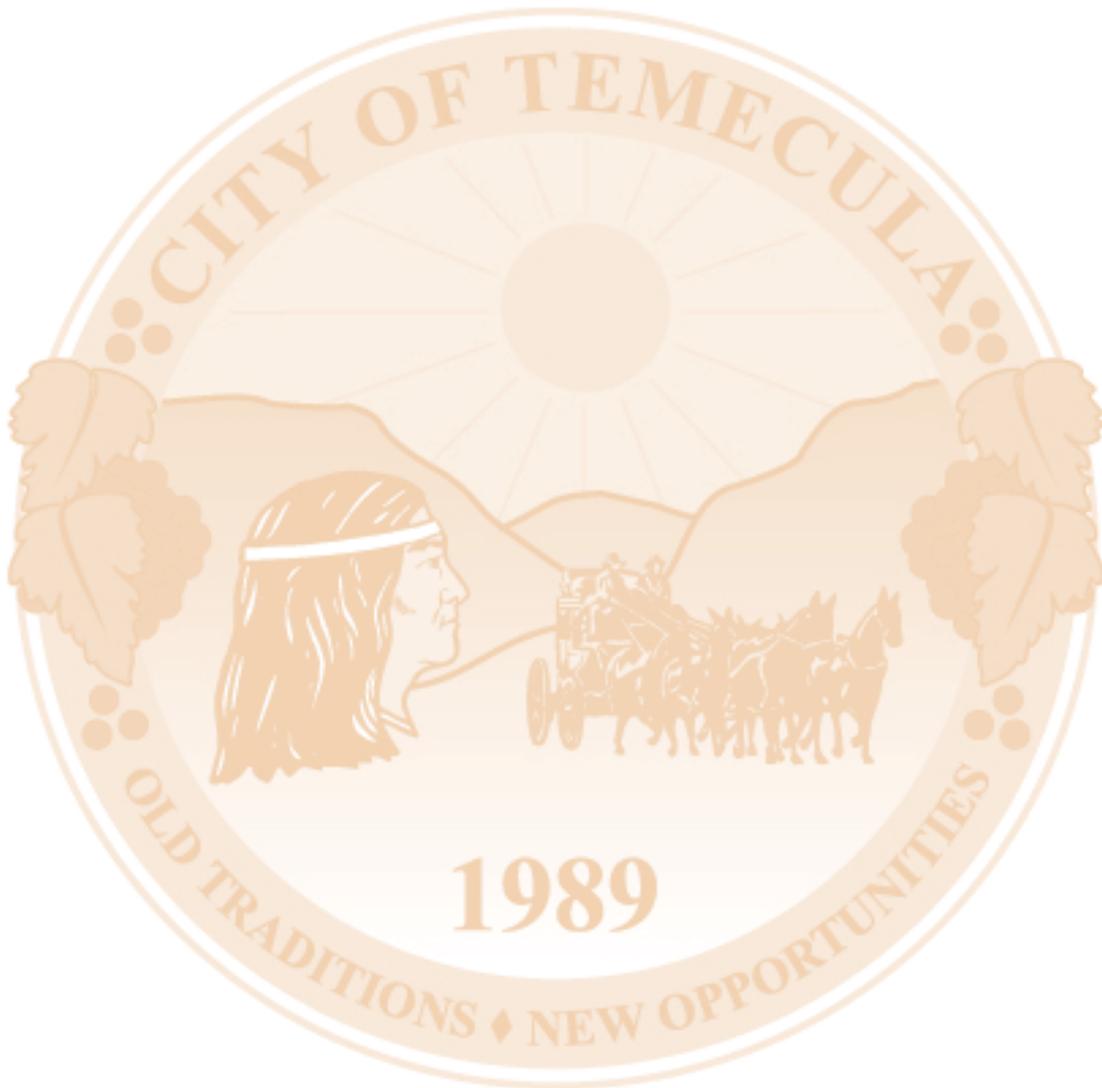
Human Resources expenditures are projected to increase by 16.0% due to the calculated cost of living adjustment in accordance with the City’s labor agreements, plus the addition of temporary personnel to support the conversion to electronic personnel files. Capital Outlay requests include the implementation of the NeoGov PowerPolicy software. Internal Service Fund Allocations are increasing due to higher insurance premiums and technology costs.

PERSONNEL ALLOCATIONS

	Adopted 2021-22	Current 2022-23	Proposed 2023-24	Inc/(Decr) from Prior Yr
HUMAN RESOURCES				
Assistant City Manager	0.05	-	-	-
Director of HR/Risk Management	0.40	0.40	0.50	0.10
Human Resources Assistant	1.00	-	-	-
Human Resources Technician I	1.00	2.00	2.00	-
Management Analyst	0.20	0.20	-	(0.20)
Management Assistant - Limited Term	-	0.40	-	(0.40)
Management Assistant (Confidential)	-	-	0.40	0.40
Senior Management Analyst	2.00	2.00	2.20	0.20
Total	4.65	5.00	5.10	0.10

**This increase reflects a reallocation of 0.10 FTE from Emergency Management.*





CITY OF TEMECULA

COMMUNITY DEVELOPMENT



DEPARTMENT OVERVIEW

MISSION

Community Development is a multi-disciplinary department providing planning, development services, Community Development Block Grant (CDBG), and affordable housing to citizens, elected officials, appointed boards, commissions, and City departments. The department guarantees all development is consistent with the General Plan, Municipal Codes, and Building Codes. Community Development ensures that the goals of the community are met, with regards to health, life safety, public welfare, and neighborhood preservation. The department also conducts activities related to the winding down of redevelopment through the Successor Agency to the Temecula Redevelopment Agency.

SERVICES

Long Range Planning

- Provide planning related analysis and recommendations to community, City staff, City Commissions and City Council for issues related to current and future development.
- Provide environmental review services for future development projects.
- Provide oversight, analysis, and implementation of the goals of the City’s General Plan to ensure consistency with the objectives of the City Council, the community, and economic trends as the community matures.
- Conduct legislative analysis and implementation to maintain compliance with all applicable State and Federal laws.
- Engage in all planning processes regarding future development of the City and region.
- Conduct public outreach efforts.

Current Planning and Permit Center

- Provide development and environmental review services for development projects.
- Provide planning related analysis and recommendations to Planning Commission and City Council for issues related to development applications.
- Process building permits, including initial application, plan check, issuance, and records retention.
- Guide and educate customers on building permit requirements, and the residential development code to ensure code compliance and a seamless permitting process for the applicants.

Building & Safety

- Promote life, health, and fire safety standards adopted through California Building Codes.
- Provide plan examinations and building inspections to applicants seeking to improve their property.



Organizational Chart



Expenditures by Category



Personnel



Performance Measures

- Facilitate timely and efficient plan check and permitting services for businesses, residents, and developers, allowing customers to handle development services in one convenient location.

Code Enforcement

- Provide commercial and residential neighborhood preservation to ensure a high-quality standard of living and sustainability in communities.
- Identify substandard housing to promote life, health, and safety standards.

SARDA/Housing

- Administer the affordable housing compliance program to ensure compliance at all affordable housing developments monitored by the City.
- Identify, negotiate, and enter into funding agreements for the construction of affordable housing units.
- Administer the Successor Agency to the Temecula Redevelopment Agency to wind down the obligations of the former Temecula Redevelopment Agency.

Community Development Block Grant

- Administer the Community Development Block Grant (CDBG) program, which provides funding for community-based services and capital infrastructure projects.
- Complete compliance and documentation requirements for U.S. Department of Housing and Urban Development (HUD).
- Implement the goals of the Federal Community Development Block Grant program. Develop viable communities by providing decent housing, a suitable living environment, and opportunities to expand economic opportunities, principally for low and moderate-income persons.

Administration

- Review all department contracts to ensure compliance with Public Contract Code and City Municipal Code and internal financial policies.
- Manage department purchasing, contract administration, and procurement.
- Provide support to Planning Commission and Old Town Local Review Board by managing and noticing agendas and reports.
- Prepare department’s Annual Operating Budget, Capital Improvement Program, and Five Year Forecast.
- Provide external agencies with quarterly, monthly, and annual development and fee reports.
- Liaison to Human Resources for personnel responsibilities such as recruitment and evaluations.



Organizational Chart



Expenditures by Category



Personnel



Performance Measures

ACCOMPLISHMENTS

Prior fiscal year accomplishments from Community Development include:

Long Range Planning

- Completed the adoption of the City's Housing Element. *(Accountable & Responsive City Government)*
- Completed the first phase of the Quality of Life Master Plan and General Plan Update. *(Accountable & Responsive City Government)*
- Continued work on a baseline Environmental Impact Report analysis (Transportation Discovery Project) to gain insight on how completion of the City's remaining circulation projects will help reduce traffic impacts. *(Transportation Mobility & Connectivity)*
- Assisted Public Works with a grant application for the Temecula Creek South Side Trail. *(Healthy & Livable City)*

Building & Safety

- Adopted the 2023 California Building Code Update. *(Accountable & Responsive City Government)*

Code Enforcement

- Conducted first ever Conditional Use Permit revocation hearing with the Office of Administrative Hearings. *(Accountable & Responsive City Government)*
- Collaborated with Building & Safety, Fire and Police Departments to successfully reduce the number of service calls to the Police Department. *(Accountable & Responsive City Government)*
- Worked with Planning to implement the Shopping Cart Ordinance. *(Accountable & Responsive City Government)*
- Worked with Information Technology to streamline the Weed Abatement Program. *(Accountable & Responsive City Government)*
- Enhanced communication efforts and coordination with the Homeless Outreach Team. *(Accountable & Responsive City Government)*

SARDA/Housing

- Entered into one funding agreement for the construction of affordable housing units. *(Healthy & Livable City)*
- Purchased 1.5 acres of land in the Uptown Specific Plan Area for future development of affordable housing. *(Equity)*
- Explored potential options for a new affordable housing software, acquired software, and implemented software in an expedited timeframe. *(Accountable & Responsive City Government)*



Organizational Chart



Expenditures by Category



Personnel



Performance Measures

OBJECTIVES

Current fiscal year objectives from Community Development include:

Long Range Planning

- Complete the second phase of the Quality of Life Master Plan and General Plan Update. *(Accountable & Responsive City Government)*

Current Planning and Permit Center

- Online public inquiries for Planning will average a response time of less than one day (excluding weekends and holidays). *(Economic Prosperity)*

Building & Safety

- Online public inquiries for Building and Safety will average a response time of less than one day (excluding weekends and holidays). *(Economic Prosperity)*
- Maintain 75% of building permit transactions. *(Economic Prosperity)*

Code Enforcement

- Online public inquiries for Code Enforcement will average a response time of less than one day (excluding weekends and holidays). *(Economic Prosperity)*
- Unpermitted short-term rentals will be reduced by a minimum of 20%. *(Healthy & Livable City)*

SARDA/Housing

- Update the SARDA/Housing internal process to better utilize technology and database tracking. *(Accountable & Responsive City Government)*
- Enter into one funding agreement for the construction of affordable housing units. *(Healthy & Livable City)*

Community Development Block Grant

- Update the CDBG internal process to better utilize technology and database tracking. *(Accountable & Responsive City Government)*

Administration

- Online public inquiries for Community Development will average a response time of less than one day (excluding weekends and holidays). *(Economic Prosperity)*
- Complete development of an updated management dashboard regarding department performance. *(Accountable & Responsive City Government)*



Organizational Chart



Expenditures by Category

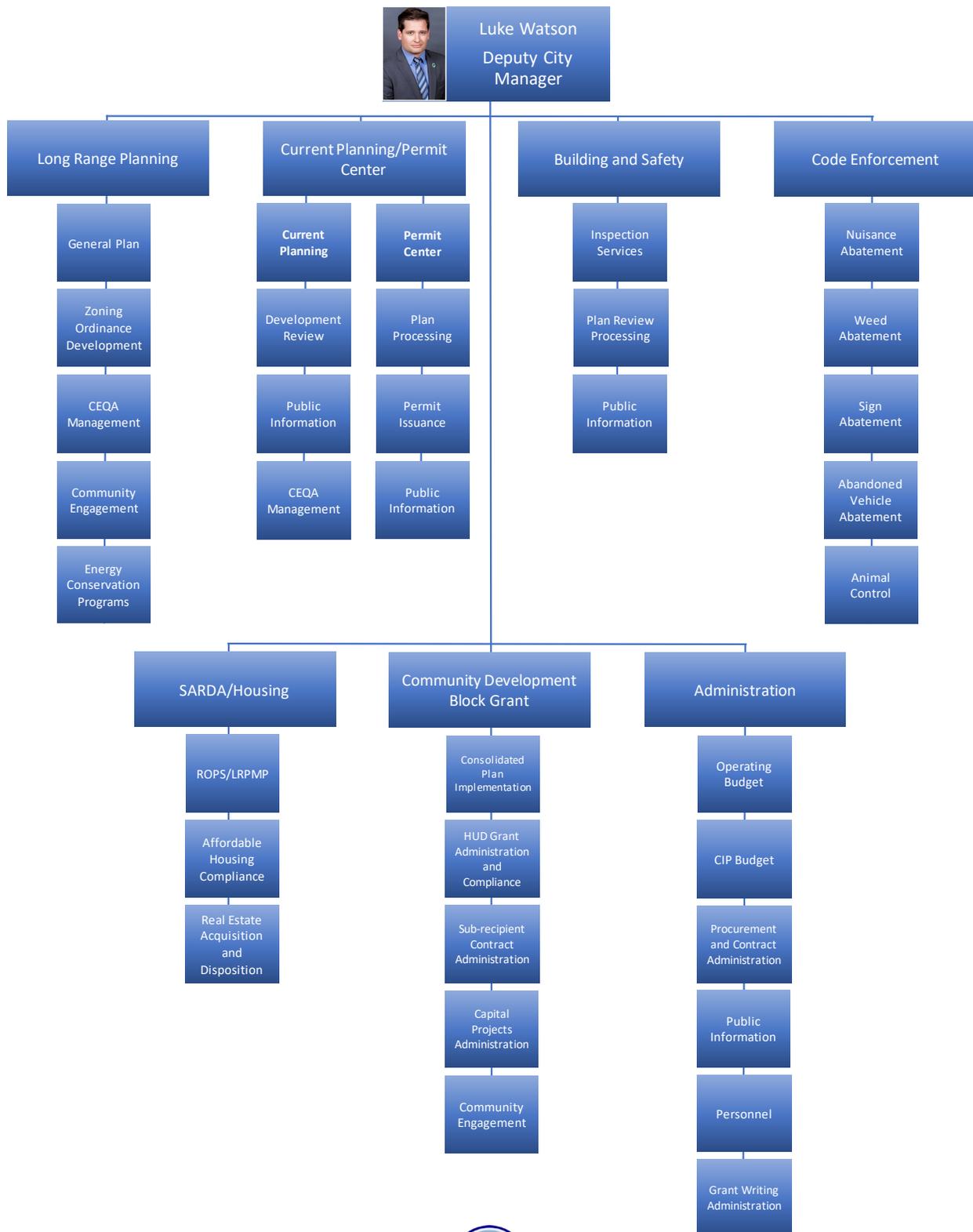


Personnel



Performance Measures

ORGANIZATIONAL CHART



EXPENDITURES BY CATEGORY

	2021-22 Actuals	2022-23 Current Budget	2023-24 Proposed Budget	Increase/ (Decrease)	% Increase/ (Decrease)
GENERAL FUND 001					
PLANNING 161					
SALARIES & BENEFITS Total	1,569,353	1,965,680	1,965,576	(104)	-0.01%
OPERATIONS & MAINTENANCE Total	395,772	771,541	961,900	190,359	24.67%
INTERNAL SERVICE FUND ALLOCATIONS Total	574,889	662,685	758,562	95,877	14.47%
CAPITAL OUTLAY Total	0	15,000	0	(15,000)	-100.0%
Division Total	2,540,015	3,414,906	3,686,038	271,132	7.94%
BUILDING & SAFETY - CODE ENFORCEMENT					
SALARIES & BENEFITS Total	810,270	770,517	836,104	65,587	8.51%
OPERATIONS & MAINTENANCE Total	112,435	482,482	192,955	(289,527)	-60.01%
INTERNAL SERVICE FUND ALLOCATIONS Total	177,064	211,271	262,343	51,072	24.17%
CAPITAL OUTLAY Total	0	80,000	0	(80,000)	-100.0%
Division Total	1,099,769	1,544,271	1,291,402	(252,868)	-16.37%
BUILDING & SAFETY 162					
SALARIES & BENEFITS Total	1,822,185	2,113,127	2,553,271	440,144	20.83%
OPERATIONS & MAINTENANCE Total	428,854	556,118	427,332	(128,786)	-23.16%
INTERNAL SERVICE FUND ALLOCATIONS Total	366,201	462,458	586,845	124,387	26.9%
CAPITAL OUTLAY Total	0	55,000	0	(55,000)	-100.0%
Division Total	2,617,241	3,186,703	3,567,448	380,745	11.95%
ANIMAL CONTROL 172					
OPERATIONS & MAINTENANCE Total	399,211	553,774	556,328	2,554	0.46%
Division Total	399,211	553,774	556,328	2,554	0.46%

ANALYSIS/COMMENTS

Planning:

Planning expenditures are projected to increase by 7.94% due to higher consulting costs necessary to support the update of the City's General Plan.

Building & Safety/Code Enforcement:

The Building & Safety division expenditures are projected to increase by 11.95% due primarily to the calculated cost of living adjustments in accordance with the City's labor agreements and the higher Internal Service Fund Allocations as a result of increase insurance premiums and technology costs. Code Enforcement Operations and Maintenance costs are decreasing due to the one-time large expenditure in Fiscal Year 2022-23 related to legal revocation proceedings. Building & Safety Operations and Maintenance costs reflect a decrease in consulting costs, due to higher than average costs experienced in the prior year.



	2021-22 Actuals	2022-23 Current Budget	2023-24 Proposed Budget	Increase/ (Decrease)	% Increase/ (Decrease)
AFFORDABLE HOUSING FUND 165					
NON-DEPARTMENTAL 199					
SALARIES & BENEFITS Total	240,712	233,329	363,126	129,797	55.63%
OPERATIONS & MAINTENANCE Total	37,088	275,518	288,423	12,905	4.68%
INTERNAL SERVICE FUND ALLOCATIONS Total	34,060	37,802	57,920	20,118	53.22%
TRANSFERS Total	0	7,403,330	1,450,000	(5,953,330)	-80.41%
Division Total	311,860	7,949,979	2,159,469	(5,790,510)	-72.84%

COMMUNITY DEV BLOCK GRANT FUND 140					
NON-DEPARTMENTAL 199					
SALARIES & BENEFITS Total	36,635	36,836	42,724	5,888	15.98%
OPERATIONS & MAINTENANCE Total	317,891	313,962	165,271	(148,691)	-47.36%
TRANSFERS Total	354,159	1,797,176	413,863	(1,383,313)	-76.97%
Division Total	708,685	2,147,974	621,857	(1,526,117)	-71.05%

SARDA DEBT SERVICE FUND 380					
NON-DEPARTMENTAL 199					
OPERATIONS & MAINTENANCE Total	4,642,050	5,899,866	5,906,568	6,702	0.11%
TRANSFERS Total	7,416,607	7,653,330	750,000	(6,903,330)	-90.2%
Division Total	12,058,657	13,553,196	6,656,568	(6,896,628)	-50.89%

ANALYSIS/COMMENTS

Affordable Housing:

Affordable Housing expenditures include a decrease of 72.84% due to fluctuations in the Transfers Out to support Capital Projects. Salaries and Benefits are increasing due to the calculated cost of living adjustments in accordance with the City's labor agreements.

Community Development Block Grant:

CDBG expenditures reflect a decrease of 71.05% due to fluctuations in the Transfers Out to support Capital Projects. Reductions in the Operations and Maintenance reflect the expenditure of CDBG-CV funds received in the prior year.

SARDA:

SARDA expenditures reflect reductions in the Transfers Out to support Capital Projects.



PERSONNEL ALLOCATIONS

	Adopted 2021-22	Current 2022-23	Proposed 2023-24	Inc/(Decr) from Prior Yr
<u>COMMUNITY DEVELOPMENT - PLANNING</u>				
Administrative Assistant	0.75	-	-	-
Asst. Director of Community Development	-	1.00	0.50	(0.50)
Assistant Planner	0.85	1.00	2.00	1.00
Assistant Planner (Temp Upgrade)	-	1.00	-	(1.00)
Associate Planner I	1.00	1.00	-	(1.00)
Associate Planner II	3.00	1.00	1.00	-
Community Development Technician I	-	0.10	1.10	1.00
Community Development Technician II	0.40	0.40	-	(0.40)
Deputy City Manager	-	0.50	0.50	-
Director of Community Development	0.50	-	-	-
Office Specialist II	0.50	-	-	-
Planning Manager	1.00	1.00	1.00	-
Planning Technician	1.00	1.00	1.10	0.10
Principal Management Analyst	0.40	0.40	0.30	(0.10)
Principal Planner	-	0.65	-	(0.65)
Senior Administrative Assistant	-	0.75	0.75	-
Senior Community Development Tech	-	-	0.20	0.20
Senior Management Analyst	0.10	1.10	0.35	(0.75)
Senior Office Specialist	-	1.00	1.00	-
Senior Planner	0.65	1.00	1.00	-
Total	10.15	12.90	10.80	(2.10)
<u>COMMUNITY DEVELOPMENT - BUILDING & SAFETY</u>				
Administrative Assistant	0.10	2.00	2.00	-
Asst. Director of Community Development	-	-	0.25	0.25
Building Inspector I	1.00	1.00	1.00	-
Building Inspector II	3.00	4.00	3.00	(1.00)
Building Official	1.00	1.00	1.00	-
Code Enforcement Officer I	-	2.00	2.00	-
Code Enforcement Officer II	1.00	1.00	1.00	-
Community Development Technician I	-	0.90	0.90	-
Community Development Technician II	3.60	3.60	1.00	(2.60)
Deputy City Manager	-	0.25	0.25	-
Director of Community Development	0.25	-	-	-
Field Supervisor Code Enforcement	0.95	0.95	0.95	-
Office Specialist II	0.50	-	-	-
Plan Checker	1.00	1.00	1.00	-
Planning Technician	-	-	0.90	0.90
Principal Management Analyst	0.20	0.20	0.40	0.20



	Adopted 2021-22	Current 2022-23	Proposed 2023-24	Inc/(Decr) from Prior Yr
Senior Administrative Assistant	-	0.10	0.10	-
Senior Building Inspector	-	-	1.00	1.00
Senior Code Enforcement Officer	1.00	1.00	1.00	-
Senior Community Development Tech	-	-	1.80	1.80
Senior Management Analyst	0.90	0.90	0.90	-
Senior Office Specialist	2.00	-	-	-
Total	16.50	19.90	20.45	0.55
<u>CDBG</u>				
Principal Management Analyst	0.20	0.20	0.20	-
Total	0.20	0.20	0.20	-
<u>AFFORDABLE HOUSING</u>				
Administrative Assistant	0.15	-	-	-
Asst. Director of Community Development	-	-	0.25	0.25
Assistant Planner	0.15	-	-	-
Deputy City Manager	-	0.25	0.25	-
Director of Community Development	0.25	-	-	-
Principal Management Analyst	0.20	0.20	0.10	(0.10)
Principal Planner	-	0.35	-	(0.35)
Senior Administrative Assistant	-	0.15	0.15	-
Senior Management Analyst	-	-	0.75	0.75
Senior Planner	0.35	-	-	-
Total	1.10	0.95	1.50	0.55
Grand Total	27.95	33.95	32.95	(1.00)

**The Principal Planner position is unfunded for FY2023-24.*



CITY OF TEMECULA

PUBLIC WORKS



DEPARTMENT OVERVIEW

MISSION

The mission of the Public Works Department is to provide quality services that support the infrastructure demands of the City of Temecula and enhance the safety, welfare and aesthetic environment of the residents, businesses and visitors. This is accomplished through the development and maintenance of City streets, sidewalks, traffic systems, bike lanes, parks, buildings, trails and drainage facilities; professional engineering oversight of public and private improvement projects; and implementation of erosion/sediment controls and storm water quality measures.

SERVICES

Land Development

- Provide plan check and engineering review and approval of parcel maps, subdivision maps and improvement plans as required by the Subdivision Map Act. Review planning applications to enforce the implementation of proper mitigation measures, conditions and code requirements. Ensure National Pollutant Discharge Elimination System (NPDES), Federal Emergency Management Agency (FEMA) and code compliance with applicable engineering and City standards.
- Provide NPDES engineering reviews, inspections and oversight for the development community to ensure proper measures are considered during the development (planning/construction) process to meet state and federal NPDES regulations and requirements.
- Provide inspection oversight services for private development construction activity for all streets, drainage facilities, parks and slopes to be included within City right-of-way and maintenance areas.
- Review and issue permits for encroachments into the public right-of-way including private and public capital improvement construction activities, utility installation, repair work, special events, haul routes, etc.
- Review of legal descriptions for property transactions and/or right-of-way acquisition, abandonment and easement requests.
- Provide community outreach and education related to pollution prevention and water quality management; specifically, to address and meet NPDES compliance standards.
- Provide for the administration and management of the NPDES permit for construction activities and the Municipal Separate Storm Sewer System (MS4) permit to ensure compliance with local, state and federal mandates.

Traffic Engineering

- Maintain the Intelligent Transportation System (ITS) Network to provide for the efficient progression of traffic on the City's primary corridors.



Organizational Chart



Expenditures by Category



Personnel



Performance Measures

- Conduct an effective preventative maintenance program for traffic signal and communication equipment to minimize signal equipment failures.
- Review proposed development plans to ensure consistency with the City’s General Plan, Circulation Element and QLMP goals.
- Review and respond to citizen requests for traffic control devices and traffic calming measures; with input from the Public/Traffic Safety Commission.
- Ensure neighborhood and school areas traffic safety by providing education through the Neighborhood Traffic Calming Program.
- Monitor traffic conditions and develop proactive measures to provide for the safe and efficient movement of traffic on City arterials.
- Design, implement, and maintain fiber optic communications to traffic signals and facilities.

Capital Improvement Program

- Project management and administration of all activities related to the City’s Capital Improvement Program (CIP) involving design and construction contracts for roadways, bridges, flood control and drainage improvements, parks, buildings, and other improvements.
- Administration of assessment and special district design and construction projects.
- Coordination with federal, state, regional and local agencies related to design and construction of CIP projects.
- Application for and administration of funding and grants from federal, state, regional, and local sources for CIP projects.
- Monitor regional, state, and federal transportation initiatives to ensure City transportation interests are met.
- Administration of right-of-way acquisitions, including negotiations, appraisal reviews, title and escrow services, and management of right-of-way consulting services.

Street Maintenance

- Provide well-maintained right-of-way areas for the safety and mobility of motorists, bicyclists and pedestrians, including traffic signing and striping as directed by the Traffic Engineering Division.
- Maintain City-owned storm drains, catch basins, and surface drainage facilities, and monitor illegal dump areas in support of the City’s NPDES program.
- Proactively mitigate graffiti vandalism from the right-of-way and expedite transmission of relevant graffiti information to police investigators.
- Respond to emergency situations and natural disasters, provide special event support and perform weed abatement and litter control.



Organizational Chart



Expenditures by Category



Personnel



Performance Measures

- Administer the Trees for Temecula Program to replace missing or damaged street trees within residential neighborhoods.

Facility Maintenance

- Administer the maintenance, repairs, and cleaning of all City-owned or leased buildings and aquatics facilities through in-house personnel and administration of outside contract services.
- Manage scheduled inspections and license/permit requirements associated with the operation of facility fire prevention and elevator systems, kitchen equipment, emergency generators, and pool facility water quality/chemistry systems.
- Respond to routine and emergency work order requests.
- Provide Council Chamber and meeting set-ups at various City facilities.
- Provide special event support and day porter services to ensure a safe and clean environment for all users.

Parks Maintenance

- Administer the ongoing maintenance, repair and cleaning of all City parks, trails, open space areas, landscaped medians and applicable slope areas.
- Administer and oversee landscape water use for all City parks, landscaped medians, applicable slope areas, and recreation/administrative facility properties.
- Manage the urban forest within City parks, open space areas, landscaped medians, applicable slope areas, and recreation/administrative facility properties.
- Respond to routine and emergency work order requests, and provide support services for Citywide programs and special events.

ACCOMPLISHMENTS

Prior fiscal year accomplishments from Public Works include:

Land Development

- Completed the implementation of CloudCompli for NPDES monitoring, investigations, and stormwater inspections. *(Accountable & Responsive City Government)*

Capital Improvement Program

- Completed rehabilitation and renovations of the Community Recreation Center, Mary Phillips Senior Center, and Ronald Reagan Sports Park Restrooms. *(Accountable & Responsive City Government)*
- Completed design phase for the I-15/SR79 South Enhanced Landscape Project. *(Healthy & Livable City)*



Organizational Chart



Expenditures by Category



Personnel



Performance Measures

- Initiated the construction of the I-15/French Valley Parkway Improvements, Phase II. *(Safe & Prepared Community)*.
- Completed approximately nine million square-feet of Citywide slurry seal (Paloma del Sol, Paseo del Sol, Rancho Vista Estates, Ynez Road, and Old Town Front Street). *(Transportation Mobility & Connectivity)*
- Completed Citywide concrete repairs in March 2023. *(Safe & Prepared Community)*
- Completed traffic signal Installation at Rancho California Road and Tee Drive, and at Promenade Mall Ring Road in May 2023. *(Safe & Prepared Community)*
- Completed the pavement rehabilitation of Ynez Road, Solana Way, Nicolas Road, Winchester Road, and Meadowview side streets. *(Transportation Mobility & Connectivity)*

Street Maintenance

- Completed bi-annual Citywide street striping program to re-stripe 2,800,000 lineal feet of traffic and bike lane pavement markings. *(Transportation Mobility & Connectivity)*
- Completed Citywide slurry seal of approximately 6,000,000 square feet on residential and commercial roadways. *(Transportation Mobility & Connectivity)*
- Completed annual Citywide concrete repair program to repair and replace sidewalks, driveways and ADA access ramps. *(Transportation Mobility & Connectivity)*

Facility Maintenance

- Completed City facilities rehabilitation projects, including fencing and security gates, LED lighting retrofits at facility parking lots for FOC and TVE2, replaced tile on outdoor deck of Theater, fabricated/installed roof on TCC trash enclosure, installed ADA door at Library, upgraded lavatories with touchless fixtures at various facilities, replaced flooring at FOC, completed renovations for new TCSD Welcome Center and Old Town Police Substation. *(Accountable & Responsive City Government)*
- Completed HVAC systems upgrades at Old Town Police Substation, Temecula Valley Convention and Visitors Center, and installed A/C until at Mary Phillips Senior Center. *(Sustainable & Resilient City)*

Parks Maintenance

- Initiated RFP for community outreach and conceptual designs for the Ronald Reagan Sports Park Skate Park and Hockey Rink projects. *(Healthy & Livable City)*
- Converted and installed LED sports field lighting at Ronald Reagan Sports Park and North/South fields. *(Sustainable & Resilient City)*



Organizational Chart



Expenditures by Category



Personnel



Performance Measures

OBJECTIVES

Current fiscal year objectives from Public Works include:

Land Development

- Implement DocuSign type signatures for final plans through Bluebeam signature modules. *(Accountable & Responsive City Government)*
- Finalize street and asset inventory of Land Development facilities to be utilized in Lucity. *(Accountable & Responsive City Government)*
- Develop a policy and procedures manual to outline common work flows for the Land Development Division. *(Accountable & Responsive City Government)*

Traffic Engineering

- Complete the Citywide Fiber Optic Communications System Master Plan. *(Accountable & Responsive City Government)*
- Complete the Highway Safety Improvement Program (HSIP) Cycle 9 Traffic Signal System Upgrade (Protective/Permissive Signal Heads). *(Accountable & Responsive City Government)*
- Complete the HSIP Cycle 11 Pedestrian Signal Equipment Upgrade Phase 2 project by end of 2024. *(Transportation Mobility & Connectivity)*
- Complete the HSIP Cycle 11 Pedestrian Curb Ramp Upgrade-Citywide and Bike Lane Upgrades-Citywide projects by Summer 2024. *(Transportation Mobility & Connectivity)*
- Complete the design phase of HSIP Cycle 11 Street Light and Signal Communications Upgrade-Citywide project by end of 2025. *(Transportation Mobility & Connectivity)*

Capital Improvement Program

- Complete construction of the CRC Splash Pad and shade structures by spring 2024. *(Healthy & Livable City)*
- Complete construction of the Margarita Recreation Center and open to the public in Fall 2023. *(Accountable & Responsive City Government)*
- Complete construction of the I-15/SR79 South Enhanced Landscaping in Winter 2024. *(Healthy & Livable City)*
- Complete Northbound I-15 auxiliary lane between Temecula Parkway and Rancho California Road in Spring 2024. *(Transportation Mobility & Connectivity)*
- Complete Fire Station 84 renovation in winter 2024. *(Accountable & Responsive City Government)*



Organizational Chart



Expenditures by Category



Personnel



Performance Measures

Street Maintenance

- Cleaning and inspection of MS4 system in the Wolf Creek area. *(Sustainable & Resilient City)*
- Complete Citywide annual street striping of approximately 2,860,000 linear feet of traffic lane lines and bike lanes, and pavement markings throughout the city. *(Transportation Mobility & Connectivity)*
- Complete repairs and fill potholes along major arterials, collectors, and residential streets. *(Transportation Mobility & Connectivity)*
- Continue repairs and maintenance of various drainage channels within City's right-of-way, and non-right-of-way areas to minimize overflow and runoff and protect surrounding properties. *(Sustainable & Resilient City)*

Facility Maintenance

- Complete upgrades to kitchen equipment at the Community Recreation Center. *(Accountable & Responsive City Government)*
- Begin rehabilitation at Patricia H. Birdsall Sports Park concession building (snack shack) to include new kitchen equipment and add interior office space. *(Accountable & Responsive City Government)*
- Add security fencing to third floor parking garage to control access and protect essential equipment on the roof. *(Sustainable & Resilient City)*
- Upgrade sound system at the Community Recreation Center in the multipurpose room, outdoor amphitheater, and pool deck. *(Sustainable & Resilient City)*
- Upgrade exterior of the Community Recreation Center outdoor amphitheater with LED energy efficient lighting. *(Accountable & Responsive City Government)*

Parks Maintenance

- Complete the renovation and replacement of playground equipment and safety surfacing at Redhawk Community Park, Long Canyon Creek Park and Temecula Creek Park, Calle Aragon Park, and Ronald Reagan Sports Park. *(Healthy & Livable City)*
- Convert and Install LED sports field lighting at Ronald Reagan Sports Park for fields one through eight. *(Sustainable & Resilient City)*
- Complete turf replacement at various locations throughout the city. *(Accountable & Responsive City Government)*
- Pavement rehabilitation of public parking lots at various City parks. *(Sustainable & Resilient City)*



Organizational Chart



Expenditures by Category

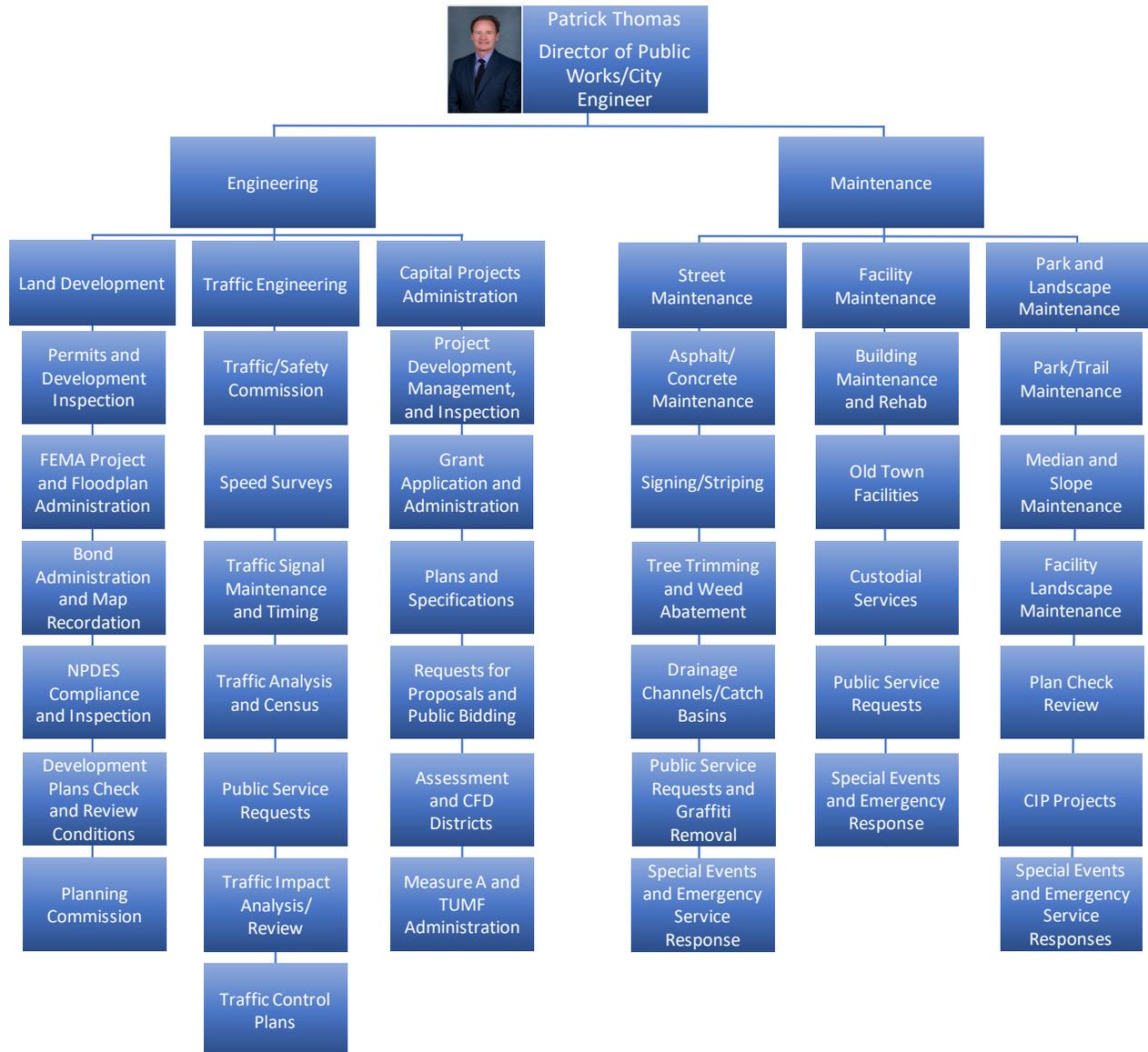


Personnel



Performance Measures

ORGANIZATIONAL CHART



EXPENDITURES BY CATEGORY

	2021-22 Actuals	2022-23 Current Budget	2023-24 Proposed Budget	Increase/ (Decrease)	% Increase/ (Decrease)
GENERAL FUND 001					
LAND DEVELOPMENT 163					
SALARIES & BENEFITS Total	1,379,655	1,557,037	1,467,627	(89,410)	-5.74%
OPERATIONS & MAINTENANCE Total	193,504	311,762	232,300	(79,462)	-25.49%
INTERNAL SERVICE FUND ALLOCATIONS Total	339,309	382,026	501,218	119,192	31.2%
Division Total	1,912,467	2,250,824	2,201,145	(49,679)	-2.21%
PUBLIC WORKS - NPDES COMPLIANCE					
SALARIES & BENEFITS Total	301,439	325,488	341,537	16,049	4.93%
OPERATIONS & MAINTENANCE Total	781,591	912,915	1,025,750	112,835	12.36%
CAPITAL OUTLAY Total	376,835	1,480	0	(1,480)	-100.0%
Division Total	1,459,865	1,239,883	1,367,287	127,405	10.28%
PUBLIC WORKS - OLD TOWN MAINTENANCE					
SALARIES & BENEFITS Total	56,872	119,365	138,527	19,161	16.05%
OPERATIONS & MAINTENANCE Total	154,104	231,830	201,850	(29,980)	-12.93%
Division Total	210,976	351,195	340,377	(10,818)	-3.08%
PUBLIC WORKS - STREETS MAINTENANCE					
SALARIES & BENEFITS Total	1,366,523	1,636,506	1,818,938	182,432	11.15%
OPERATIONS & MAINTENANCE Total	1,143,767	1,626,923	1,289,400	(337,523)	-20.75%
INTERNAL SERVICE FUND ALLOCATIONS Total	859,045	986,668	1,242,224	255,556	25.9%
CAPITAL OUTLAY Total	8,488	73,881	10,000	(63,881)	-86.46%
Division Total	3,377,824	4,323,978	4,360,562	36,584	0.85%
PUBLIC WORKS - TRAFFIC ENGINEERING					
SALARIES & BENEFITS Total	526,656	521,636	610,210	88,574	16.98%
OPERATIONS & MAINTENANCE Total	81,406	350,783	279,880	(70,903)	-20.21%
Division Total	608,062	872,419	890,090	17,671	2.03%
PUBLIC WORKS - TRAFFIC MAINTENANCE					
SALARIES & BENEFITS Total	375,590	390,806	421,090	30,283	7.75%
OPERATIONS & MAINTENANCE Total	91,718	234,577	171,200	(63,377)	-27.02%
Division Total	467,308	625,384	592,290	(33,094)	-5.29%
CIP PUBLIC WORKS 165					
SALARIES & BENEFITS Total	2,344,841	2,810,428	2,998,583	188,155	6.69%
OPERATIONS & MAINTENANCE Total	28,256	88,443	70,700	(17,743)	-20.06%
INTERNAL SERVICE FUND ALLOCATIONS Total	327,549	390,621	495,685	105,064	26.9%
CAPITAL OUTLAY Total	0	0	45,000	45,000	100.0%
Division Total	2,700,646	3,289,492	3,609,968	320,476	9.74%



	2021-22 Actuals	2022-23 Current Budget	2023-24 Proposed Budget	Increase/ (Decrease)	% Increase/ (Decrease)
GENERAL FUND 001					
PARKS MAINTENANCE 167					
SALARIES & BENEFITS Total	935,813	1,388,035	1,596,838	208,803	15.04%
OPERATIONS & MAINTENANCE Total	3,342,134	3,739,830	3,781,300	41,470	1.11%
INTERNAL SERVICE FUND ALLOCATIONS Total	193,372	245,796	336,556	90,760	36.92%
CAPITAL OUTLAY Total	9,661	133,000	189,284	56,284	42.32%
Division Total	4,480,980	5,506,661	5,903,978	397,317	7.22%

DEVELOPMENT IMPACT FEES FUND 120

NON-DEPARTMENTAL 199

TRANSFERS Total	264,039	11,107,485	7,194,184	(3,913,301)	-35.23%
Division Total	264,039	11,107,485	7,194,184	(3,913,301)	-35.23%

MEASURE A FUND 170

NON-DEPARTMENTAL 199

OPERATIONS & MAINTENANCE Total	1,599,339	2,968,379	2,941,169	(27,210)	-0.92%
TRANSFERS Total	2,834,725	7,319,935	1,778,140	(5,541,795)	-75.71%
Division Total	4,434,064	10,288,314	4,719,309	(5,569,005)	-54.13%

ANALYSIS/COMMENTS

Land Development:

Land Development expenditures are decreasing by 2.21% due to the reallocation of personnel to other divisions within Public Works, as well as reduced consulting costs, offset by higher Internal Service Fund Allocations as a result of increased insurance premiums and technology costs.

Public Works:

Public Works division expenditures are projected to increase by 9.7 % due primarily to a combination of the calculated cost of living adjustments, higher Internal Service Fund Allocations, higher anticipated costs of the NPDES permit, offset by a reduction in drainage facilities maintenance costs in the Streets Maintenance division.

Parks Maintenance:

Parks Maintenance expenditures are projected to increase by 7.22% due primarily to a combination of the calculated cost of living adjustments, higher Internal Service Fund Allocations, and Capital Outlay requests for a new vehicle to support new personnel and the purchase of appliances at the Patricia H. Birdsell Sports Park snack bar.

Measure A and Development Impact Fee Funds:

Expenditures in these funds fluctuate each year based on the variability in the Capital Improvement Program and the projects supported by these funding sources.



PERSONNEL ALLOCATIONS

	Adopted 2021-22	Current 2022-23	Proposed 2023-24	Inc/(Decr) from Prior Yr
<u>PUBLIC WORKS - LAND DEVELOPMENT</u>				
Administrative Assistant	0.25	-	0.20	0.20
Assistant Engineer II	-	-	1.00	1.00
Asst. Director of Public Works	-	-	0.25	0.25
Associate Civil Engineer	1.00	1.00	-	(1.00)
Associate Engineer I	1.00	1.00	1.00	-
Associate Engineer II	2.00	1.00	1.00	-
Director of Public Works	0.15	0.15	0.15	-
Engineering Tech I	1.00	1.00	1.00	-
Office Specialist II	0.60	-	-	-
Management Assistant	-	0.60	0.60	-
Principal Civil Engineer	1.00	1.00	-	(1.00)
Principal Management Analyst	0.10	0.10	0.10	-
Public Works Inspector II	-	-	0.90	0.90
Senior Management Analyst	-	-	1.00	1.00
Senior Management Analyst (Y-Rate)	-	1.00	-	(1.00)
Senior Public Works Inspector	1.65	1.65	0.75	(0.90)
Total	8.75	8.50	7.95	(0.55)
<u>PUBLIC WORKS</u>				
Administrative Assistant	0.40	-	0.20	0.20
Asst. Director of Public Works	-	-	0.30	0.30
Associate Civil Engineer	1.00	1.00	1.00	-
Associate Engineer II	1.00	1.00	1.00	-
Custodian I	0.05	-	-	-
Custodian II	0.05	0.05	0.10	0.05
Custodian II (Y-Rate)	-	0.05	-	(0.05)
Director of Public Works	0.40	0.40	0.40	-
Field Supervisor - Facilities	0.10	-	-	-
Field Supervisor - Trades	-	0.10	0.15	0.05
Landscape Inspector II	0.01	0.20	0.20	-
Lead Maintenance Worker	3.00	3.00	3.00	-
Lead Maintenance Worker-Electrician	-	0.25	0.10	(0.15)
Lead Maintenance Worker-HVAC	0.05	0.05	0.05	-
Maintenance Manager	0.83	0.83	0.85	0.02
Maintenance Superintendent	0.05	0.05	0.05	-
Maintenance Supervisor	1.00	-	-	-
Maintenance Worker I	3.00	3.00	4.00	1.00
Maintenance Worker II	2.00	2.00	2.00	-
Management Assistant	0.35	0.75	0.75	-
Management Assistant (Temporary)	-	1.00	-	(1.00)



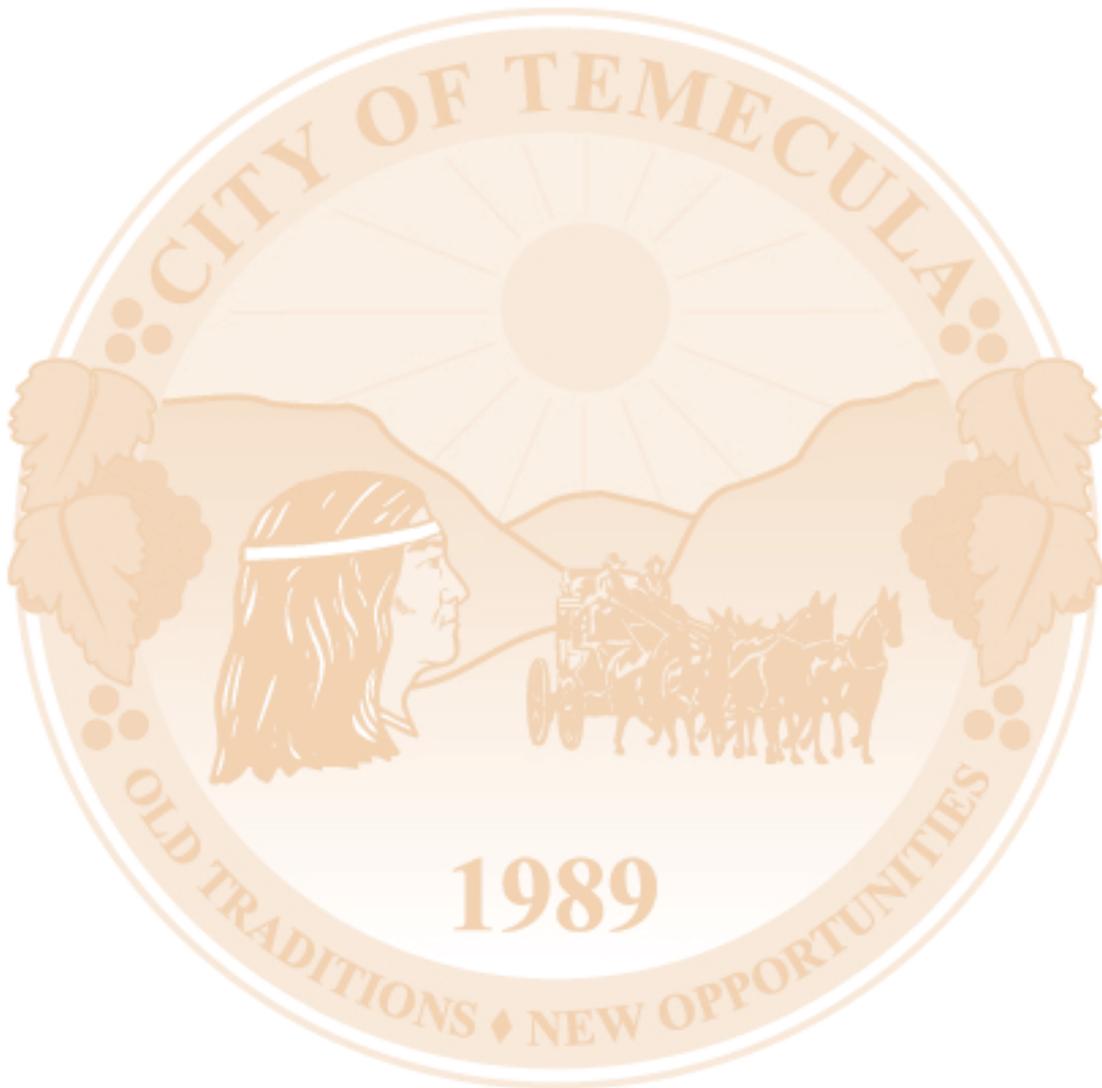


City of Temecula
Fiscal Year 2023-2024
Annual Operating Budget

	Adopted 2021-22	Current 2022-23	Proposed 2023-24	Inc/(Decr) from Prior Yr
Office Specialist II	1.40	0.68	-	(0.68)
Principal Management Analyst	0.35	0.35	0.35	-
Public Works Inspector II	-	-	0.10	0.10
Senior Civil Engineer	1.00	1.00	1.00	-
Senior Landscape Inspector	0.01	0.20	0.20	-
Senior Office Specialist	-	-	1.00	1.00
Senior Public Works Inspector	0.35	0.35	0.25	(0.10)
Senior Signal Technician	1.00	2.00	2.00	-
Signal Technician I	1.00	-	-	-
Street Maintenance Superintendent	-	1.00	1.00	-
Total	18.40	19.31	20.05	0.74
<u>PUBLIC WORKS - CIP ADMINISTRATION</u>				
Administrative Assistant	0.30	-	0.60	0.60
Assistant Engineer II	-	-	2.00	2.00
Asst. Director of Public Works	-	-	0.25	0.25
Associate Civil Engineer	2.00	3.00	1.00	(2.00)
Associate Engineer II	3.00	3.00	3.00	-
Director of Public Works	0.25	0.25	0.25	-
Engineering Manager	1.00	1.00	1.00	-
Engineering Technician II	-	-	1.00	1.00
Principal Civil Engineer	-	1.00	1.00	-
Principal Management Analyst	0.45	0.45	0.45	-
Public Works Inspector II	1.00	-	-	-
Senior Civil Engineer	2.00	1.00	1.00	-
Senior Office Specialist	1.00	1.00	-	(1.00)
Senior Public Works Inspector	1.00	1.00	2.00	1.00
Senior Public Works Inspector (Y-Rate)	-	1.00	-	(1.00)
Supervising Public Works Inspector	-	1.00	1.00	-
Total	12.00	13.70	14.55	0.85
<u>PARKS MAINTENANCE</u>				
Asst. Director of Public Works	-	-	0.10	0.10
Director of Public Works	0.10	0.10	0.10	-
Landscape Inspector II	0.46	0.50	0.50	-
Lead Maintenance Worker	2.00	2.00	2.00	-
Lead Maintenance Worker-Electrician	-	0.25	0.40	0.15
Maintenance Superintendent	0.95	0.95	0.95	-
Maintenance Worker I	1.00	1.00	2.00	1.00
Maintenance Worker II	1.00	1.00	1.00	-
Management Assistant	0.25	0.25	0.25	-
Office Specialist II	-	0.18	-	(0.18)
Park Attendant I	-	1.00	2.00	1.00
Park Attendant II	-	2.00	1.00	(1.00)
Senior Landscape Inspector	0.46	0.50	0.50	-

	Adopted 2021-22	Current 2022-23	Proposed 2023-24	Inc/(Decr) from Prior Yr
Total	6.22	9.73	10.80	1.07
SERVICE LEVEL D				
Maintenance Manager	0.15	0.15	0.15	-
Management Assistant	0.20	0.20	0.20	-
Principal Management Analyst	0.05	0.05	0.05	-
Senior Planner	-	-	-	-
Total	0.40	0.40	0.40	-
Grand Total	45.77	51.64	53.75	2.11





CITY OF TEMECULA

POLICE DEPARTMENT



DEPARTMENT OVERVIEW

MISSION

The Temecula Police Department is tasked with ensuring the safety of our community while maintaining the outstanding quality of life we all enjoy. The City contracts with the Riverside County Sheriff’s Department for Police services and maintains 117 sworn officers, 18 non-sworn officers Community Service Officers (CSOs), three Sheriff Service Officers (SSOs), plus an additional 22 administrative support positions. Temecula has two centrally located Police Substations, one in Old Town Temecula at the Civic Center and one in the Promenade Mall.

SERVICES

Police Administration

- Manage personnel and operations at two Substation locations, City Hall, and the Southwest Station.
- Coordinate with Human Resources to ensure effective deployment of personnel.
- Prepare annual budgets and ensure sufficient funds are allocated for equipment and operations.
- Coordinate station logistics, ensuring tracking of all equipment, property and evidence.
- Oversee law enforcement aspects of City-held special events.

Investigations/Special Teams

- Provide specialized enforcement related to gangs, narcotics, crime trends, vice, and quality of life issues.
- Develop and implement anti-graffiti programs and operations.
- Follow up on investigations initiated through patrol calls for service.
- Supervise and perform compliance enforcement of sex registrants.
- Develop and implement community outreach programs including crime prevention and youth education.
- Prepare and perform business liaison programs and presentations.
- Provide a safety plan for all public events, as well as safety planning for City buildings.
- Work collaboratively with the Code Enforcements and Fire Departments to address various crimes and municipal code violations.

Traffic Enforcement

- Maintain the safe flow of traffic and perform investigations of traffic collisions.
- Ensure the safety of Temecula streets through the enforcement of all traffic laws.



Organizational Chart



Expenditures by Category



Personnel



Performance Measures

- Work with Traffic Engineering to analyze traffic flow and assist with developing methods to achieve the safe and efficient movement of traffic on Temecula roadways.
- Provide rapid deployment for critical incidents.

Patrol Services

- Utilize centralized, county-wide K9 Team to aid in the search of drugs, persons, and buildings.
- Serve as first responders for criminal calls and calls for service.
- Evaluate and report quality of life issues, which include graffiti, vandalism, and disturbing the peace.
- Provide high visibility patrol throughout the City and interact with the community.

ACCOMPLISHMENTS

Prior fiscal year accomplishments from Police include:

Police Administration

- Outfitted all deputies with RATS tourniquets and new earpieces for their Motorola two-way radios. *(Safe & Prepared Community)*
- Purchased Automated External Defibrillators (AEDs), breaching kits, telescopic ladders, and bulletproof blankets for all patrol units. *(Safe & Prepared Community)*
- Conducted Active Shooter Training for the entire station. *(Safe & Prepared Community)*
- Received funding for a new report writing room renovation. *(Accountable & Responsive City Government)*
- Remodeled Old Town Police Storefront now houses the Metro Team and the newly created CORE Team. *(Safe & Prepared Community)*
- Expanded the Flock Camera System in the City and the unincorporated area of French Valley. *(Safe & Prepared Community)*

Investigations/Special Teams

- Re-established the Robbery/Burglary Suppression Team to quickly investigate robberies and burglaries occurring in the City of Temecula. Actively identify robbery and burglary suspects, make arrests, and prepare cases for criminal filings. *(Healthy & Livable City)*
- The CORE Team provided high visibility patrol to retail shopping areas, business districts and commercial areas, initiated contact with subjects on the street (homeless), built a rapport and provided them with resources to help them make a change in their lives. Those homeless/transients in the area who refused any type of assistance and found engaging in criminal activity or had active warrants for their arrest were subsequently arrested. *(Healthy & Livable City)*



Organizational Chart



Expenditures by Category



Personnel



Performance Measures

- All Special Teams worked with the Riverside Sheriff Anti-Human Trafficking task force to combat incidents of human trafficking in the City of Temecula. *(Healthy & Livable City)*

Traffic Enforcement

- Partnered with Traffic Engineering to analyze traffic flow and assist with developing methods to achieve the safe and efficient movement of traffic on Temecula roadways. *(Transportation Mobility & Connectivity)*
- Continued to partner with non-profit agencies such as MADD, OTS, and DUITT to provide traffic safety presentations, DUI related enforcement and educational programs. *(Safe & Prepared Community)*
- Continued to provide enforcement and education with the goal of reducing red light violators by 20%. *(Transportation Mobility & Connectivity)*
- Continued to provide enforcement and education with the goal of reducing modified exhaust and street racing related violations by 20%. *(Transportation Mobility & Connectivity)*
- Continued to partner with TVUSD to provide traffic safety presentations and educational programs to newer drivers, and provide traffic enforcement and education in school zones with the goal of increasing traffic safety on roadways near schools and throughout the City. *(Transportation Mobility & Connectivity)*

Patrol Services

- Continued collaboration and briefing training with the Community Behavioral Health Assessment Team (CBAT) to assist patrol deputies in utilizing best practices when dealing with persons in distress/crisis due to mental health issues. *(Healthy & Livable City)*
- Continued collaboration with Homeless Outreach Team to effectively deal with unhoused people within the City of Temecula. Utilize all options and available resources as an alternative to incarceration. *(Healthy & Livable City)*
- Deputies received additional training to properly investigate domestic violence (DV) crimes. Assigned deputies to ride with DV trained specialists on a rotational basis. *(Healthy & Livable City)*
- Continued to support the newly formed Metro Team to improve and maintain a safe environment to the core Old Town business district for residents and visitors. *(Healthy & Livable City)*
- Domestic Violence Team continued to respond to calls for service involving domestic violence issues. The Domestic Violence Team role is to intervene and educate those situations of domestic violence before they escalate. *(Healthy & Livable City)*
- Continued to train every deputy in TruNarc Narcotics Analyzer training. TruNarc is a tool provided to deputies to determine what kind of drug was used in overdose cases. *(Healthy & Livable City)*



Organizational Chart



Expenditures by Category



Personnel



Performance Measures

OBJECTIVES

Current fiscal year objectives from Police include:

Police Administration

- Upgrade the Southwest Station Briefing Room to include a dedicated report writing area for deputies. *(Accountable & Responsive City Government)*
- Upgrade the Southwest Station Booking area to hold additional detainees and provide for quicker processing. *(Accountable & Responsive City Government)*
- Upgrade the Southwest Station Property and Evidence area to include additional storage and newer technology. *(Accountable & Responsive City Government)*
- Complete various upgrades to the Southwest Station, including replacement of the rear sliding door with a metal double-door design with four large windows, adding a new security keypad to secure the main door from the garage to the traffic bureau, repair/replace non-working light fixtures in rear employee parking lot, and adding security cameras to staff and employee parking lots. *(Safe & Prepared Community)*

Investigations/Special Teams

- Burglaries are one of the top crimes affecting Temecula and the surrounding areas. The Robbery/Burglary Suppression Team (BRST) will focus solely on investigating robberies and burglaries (vehicle, residential and commercial) occurring in the City of Temecula. This includes actively identifying robbery and burglary suspects, making arrests, and preparing cases for criminal filings. *(Safe & Prepared Community)*
- The CORE Team will conduct proactive patrol and directed enforcement to address the quality-of-life issues in Temecula, including illegal vending, massage parlor compliance, and panhandling. *(Safe & Prepared Community)*
- The CORE Team will establish working relationships with business owners in Temecula and address various crimes and municipal code violations while educating employees working at businesses on the laws. *(Healthy & Livable City).*
- The CORE Team will work collaboratively with Code Enforcement and the Fire Department to address various crimes and municipal code violations and resolve specific problems throughout the City of Temecula. *(Healthy & Livable City).*
- The CORE Team will work with the city Homeless Outreach Team to manage issues related to the homeless and/transient community. *(Healthy & Livable City).*



Organizational Chart



Expenditures by Category



Personnel



Performance Measures

Traffic Enforcement

- Continue the open dialog with Traffic Engineering to improve traffic safety in the new fiscal year. *(Transportation Mobility & Connectivity)*
- Continue to partner with non-profit agencies such as MADD, OTS, and DUIIT to provide traffic safety presentations, DUI related enforcement and educational programs. *(Safe & Prepared Community)*
- Continue to provide enforcement and education with the goal of reducing red light violators by 20%. *(Transportation Mobility & Connectivity)*
- Continue high-visibility enforcement with the goal of reducing street racing and noise pollution. *(Transportation Mobility & Connectivity)*
- Continue the partnership with TVUSD and School Resource Deputies to increase traffic safety in school zones. The Motorcycle Enforcement Team will remain visible at Temecula schools during drop-off and pick-up times. *(Transportation Mobility & Connectivity)*

Patrol Services

- Focus on increasing the hours of operation for the Domestic Violence (DV) Team. Possibly add to the team to have two teams working both sides of the week. This would provide more coverage to assist with domestic violence calls during busy hours and relieve assigned patrol deputies from having to respond to them and focus on other calls for service. *(Healthy & Livable City)*
- Expand the Pechanga deputies’ hours of operation to add a swing shift deputy to work the hours of 1500-0300. This would provide a dedicated deputy to respond to any calls for service happening at Pechanga Resort Casino. Additionally, this would allow Temecula City deputies to stay in the areas they serve to handle calls and provide faster response times. *(Healthy & Livable City)*



Organizational Chart



Expenditures by Category

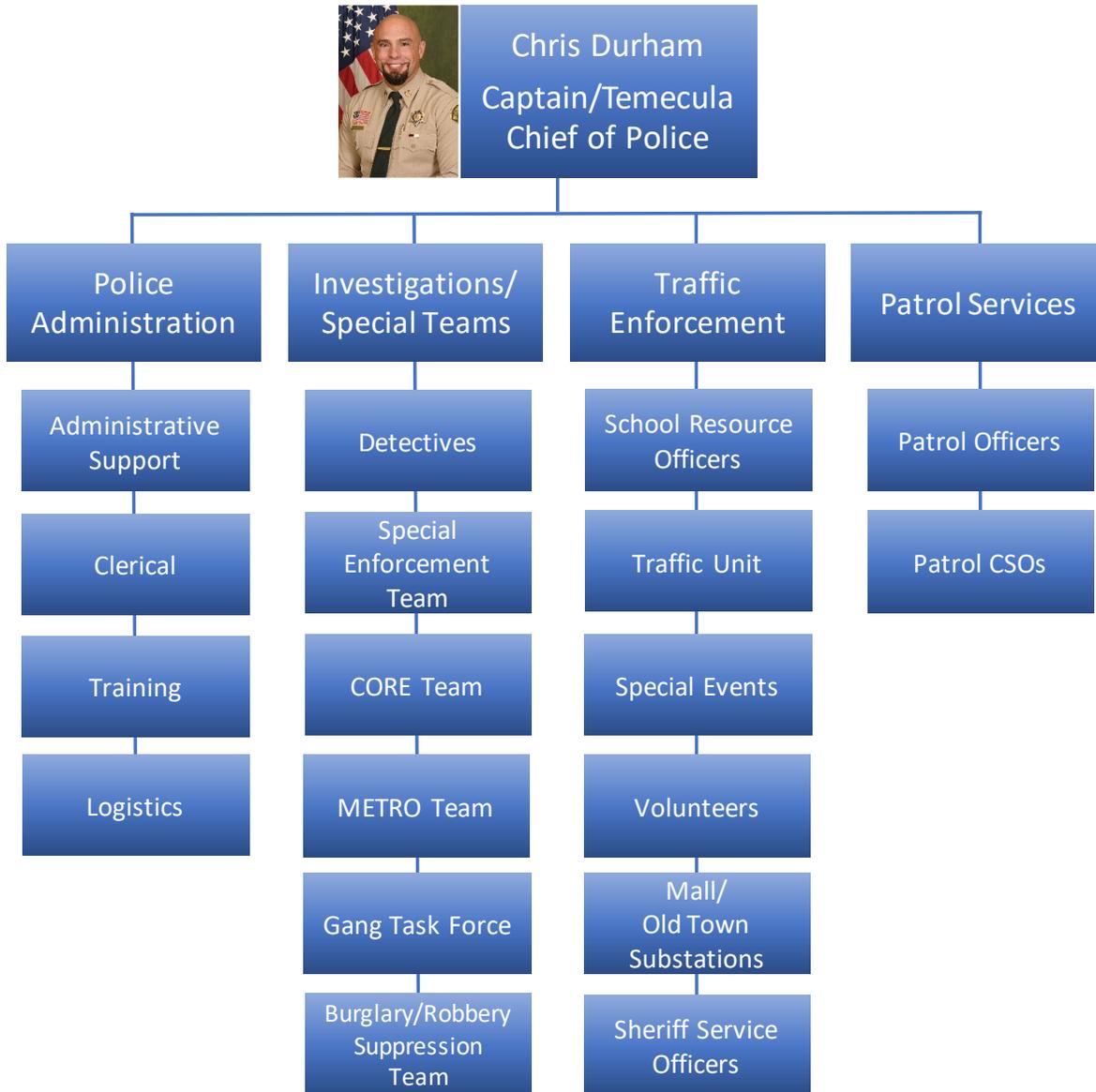


Personnel



Performance Measures

ORGANIZATIONAL CHART



EXPENDITURES BY CATEGORY

	2021-22 Actuals	2022-23 Current Budget	2023-24 Proposed Budget	Increase/ (Decrease)	% Increase/ (Decrease)
GENERAL FUND 001					
POLICE 170					
SALARIES & BENEFITS Total	104,214	122,678	33,497	(89,181)	-72.7%
OPERATIONS & MAINTENANCE Total	35,323,526	39,578,634	41,282,673	1,704,039	4.31%
INTERNAL SERVICE FUND ALLOCATIONS Total	574,858	710,995	834,077	123,082	17.31%
CAPITAL OUTLAY Total	277,920	221,657	77,500	(144,157)	-65.04%
Division Total	36,280,517	40,633,963	42,227,747	1,593,783	3.92%

ANALYSIS/COMMENTS

Police:

Police expenditures are projected to increase by 3.92% to reflect the contractual obligations between the City and Riverside County, who provides law enforcement services to the City. Salaries and Benefits reflect a reduction due to the change in Part-Time Project positions to Sheriff’s Support Officer positions to be provided by the County through the contract. Capital Outlay expenditures are decreasing due to one-time purchases in the prior year of a new software system.

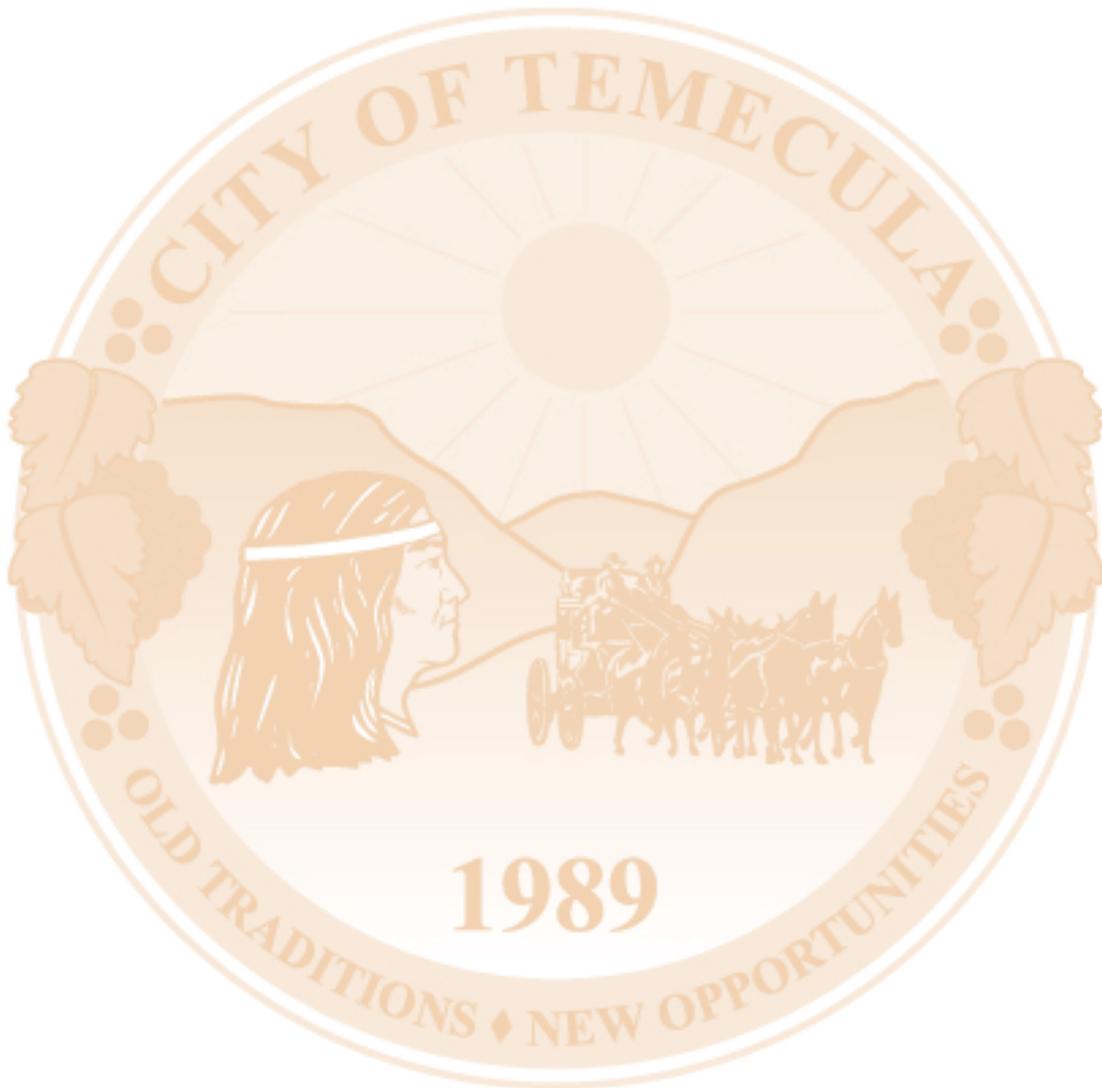




PERSONNEL ALLOCATIONS

	Adopted 2021-22	Current 2022-23	Proposed 2023-24	Inc/(Decr) from Prior Yr
<u>POLICE (Non-Contract Employees)</u>				
Fiscal Services Manager	0.15	0.15	0.15	-
Total	0.15	0.15	0.15	-
<u>POLICE (Contract Employees)</u>				
Chief of Police	1.00	1.00	1.00	-
Lieutenant	5.00	5.00	5.00	-
Sergeant	13.00	15.00	15.00	-
Patrol Officers	41.90	42.90	40.70	(2.20)*
Gang Task Force Officer	1.00	1.00	1.00	-
Mall Officers	4.00	4.00	4.00	-
Traffic Accident Investigators	5.00	5.00	5.00	-
Traffic Motorcycle Officers	12.00	12.00	12.00	-
K9 Officers	2.00	1.00	-	(1.00)
Special Enforcement Team Officers	5.00	5.00	18.00	13.00
Problem Oriented Policing Team Officers	10.00	12.00	-	(12.00)
Civic Center Deputy	1.00	1.00	1.00	-
Pechanga Deputy	1.00	1.00	1.00	-
School Resource Officers	5.00	5.00	5.00	-
Youth Action Team (YAT) Officer	1.00	1.00	1.00	-
Investigators	7.00	7.00	7.00	-
Total Sworn Officers	114.90	118.90	116.70	(2.20)
Grand Total	115.05	119.05	116.85	(2.20)

**Due to a change in Patrol Deputy shifts, fewer positions are needed to continue to provide the same 210 hours per day of patrol coverage, as provided for in the agreement with Riverside County.*



CITY OF TEMECULA

FIRE DEPARTMENT



DEPARTMENT OVERVIEW

MISSION

The Temecula Fire Department maintains the highest levels of fire and rescue, Fire Marshal, Emergency Management and community involvement in order to provide the safety of both our residents and visitors of Temecula. The City of Temecula contracts with the CAL FIRE/Riverside County Fire Department for Fire services. The Temecula Fire Department provides Emergency Operation, Emergency Management, Fire Department and Fire Marshal services. Fire Department Emergency Operations provides comprehensive emergency services utilizing a highly trained work force, progressive technology, and modern equipment to provide fire and paramedic services. The Fire Marshal’s office in cooperation with the Fire Department is dedicated to conducting public information and education programs that emphasizes the prevention of fire to preserve life and create fire safety. The Fire department is expanding the education with the business community through the annual inspection program. This allows the department to collaborate with the business owners to ensure they are in compliance, and they can continue to operate in a safe environment.

SERVICES

Emergency Operations

- Serve as first responders for all risk emergency calls and public assist calls for service within the City of Temecula.
- Provide CPR/AED, Health Care Provider, and First Aid certification training.
- Oversee the Temecula Citizen Corps Emergency Response Team Program.

Emergency Management

- Enhance public protective actions and promote domestic preparedness through a comprehensive and effective emergency management program that will adequately mitigate, prepare for, appropriately respond to, and quickly recover from natural, technological, and terrorist-related emergencies that may impact the City of Temecula.
- Increase the capability of City staff, Incident Management Team (IMT) members, and community stakeholders to effectively respond to all-hazards event, and develop and coordinate with internal and external stakeholders in the execution of an Integrated Prepared Plan (IPP) that incorporates the training goals of the “whole community.”
- Coordinate with various City agencies and volunteer groups to promote individual and family preparedness and readiness in support of department’s “Disaster Ready – Disaster Resilient” strategic goal.



Organizational Chart



Expenditures by Category



Personnel



Performance Measures

- Establish and maintain the equipment, hardware, and software necessary to ensure Citywide interoperability of communications systems in support of first responder agencies, volunteer groups, and emergency operations.
- Coordinate with City departments, offices, agencies, and stakeholders in executing the functions as the hub for providing resource allocation to responding agencies during times of disaster or emergency. Serve as the central point of coordinating operational, administrative, and support needs of the City. Assist in the coordination and communication between response agencies and mutual aid coordinators during emergency response and recovery operations.
- Develop and implement required plans, support plans, and hazard specific appendices that support the response operations of the City in collaboration with the County and community stakeholders utilizing an all-hazards approach. Prioritize, scope, and implement projects that are designed to mitigate risk. Plan, train, and exercise public safety professionals to enhance their readiness to respond.

Fire Marshal

- Perform annual and State mandated inspections to ensure fire and life safety compliance.
- Educate the public in fire safety and prevention strategies.

ACCOMPLISHMENTS

Prior fiscal year accomplishments from Fire include:

Emergency Operations

- Maintain five-minute response times to all calls for service. *(Safe & Prepared Community)*
- Retain four person staffing on all City engine and truck companies. *(Safe & Prepared Community)*
- Continue CPR, First Aid, Stop the Bleed and Community Emergency Response Team (CERT) classes to the community in a safe environment. *(Safe & Prepared Community)*
- Continue to train with the Cities Emergency Operations Manager and Center to be ready for an emergency incident within the City of Temecula. *(Safe & Prepared Community)*
- Continue to work and train with cooperating agencies and to maintain good relationships for response to multi-jurisdictional incidents within the Temecula Valley. *(Safe & Prepared Community)*



Organizational Chart



Expenditures by Category



Personnel



Performance Measures

Emergency Management

- Enhanced staff’s ability to rapidly retrieve emergency information when required through the development and implementation of the "Red Book - Emergency Response Guide" program. This program will put basic emergency information in the hands of the employee without the need to login to a computer and retrieve an electronic document. *(Safe & Prepared Community)*
- Continued to revise the City’s Emergency Operations Plan to ensure the most effective means of response available through the proper allocation of resources. *(Safe & Prepared Community)*
- Continued to revise the City’s Local Hazard Mitigation Plan (LHMP) in accordance with published policies and procedures, and conducted a comprehensive and thorough Threat Assessment to identify the hazards with the largest impact to City infrastructure. This process will allow the City to obtain grant funding in support of anti-terrorism hardening of facilities. *(Safe & Prepared Community)*

Fire Marshal

- Continued inspections for all State Mandated regulated facilities governed by the State Fire Marshal on an annual basis for fire and life safety. *(Safe & Prepared Community)*
- Continued working with the community to educate them on Fire, Life and Safety. *(Safe & Prepared Community)*

OBJECTIVES

Current fiscal year objectives from Fire include:

Emergency Operations

- Maintain five-minute response times to all calls for service. *(Safe & Prepared Community)*
- Retain four person staffing on all City engine and truck companies. *(Safe & Prepared Community)*
- Continue CPR, First Aid, Stop the Bleed and Community Emergency Response Team (CERT) classes to the community in a safe environment. *(Safe & Prepared Community)*
- Continue to train with the Cities Emergency Operations Manager and Center to be ready for an emergency incident within the City of Temecula. *(Safe & Prepared Community)*
- Continue to work and train with cooperating agencies and to maintain good relationships for response to multi-jurisdictional incidents within the Temecula Valley. *(Safe & Prepared Community)*



Organizational Chart



Expenditures by Category



Personnel



Performance Measures

Emergency Management

- Begin the development of the City's first Continuity of Operations/Continuity of Government Plan to ensure that governance and essential functions continue to be performed before, during, and after an emergency. The plan will be developed following the guidelines outlined within the FEMA Guide to Continuity of Government for State, Local, Territorial, and Tribal Governments. *(Safe & Prepared Community)*
- Increase the number of training and exercise opportunities for the Emergency Operations Center (EOC) Incident Management Team. The additional training will increase the competence and capability of EOC responders in support of emergency incidents. *(Safe & Prepared Community)*
- Begin the development of the EOC's cost recovery standards and resource ordering/tracking process for the EOC Logistics Section, enabling the proper documentation standards established by CalOES and FEMA are met. This will ensure that the City is able to recover all potential reimbursement costs post-emergency incident. *(Safe & Prepared Community)*
- Develop complete mitigation projects as approved within the Local Hazard Mitigation Plan (LHMP) to reduce or lessen the impact of identified hazards within the community and their impacts to residents and their livelihoods. *(Safe & Prepared Community)*

Fire Marshal

- Restructure current Fire fee schedule and create an annual inspection fee during the fee study process. *(Safe & Prepared Community)*
- Continue inspections for all State Mandated regulated facilities governed by the State Fire Marshal on an annual basis for fire and life safety. *(Safe & Prepared Community)*
- Continue working with the community to educate them on Fire, Life and Safety. *(Safe & Prepared Community)*



Organizational Chart



Expenditures by Category



Personnel



Performance Measures

ORGANIZATIONAL CHART



EXPENDITURES BY CATEGORY

	2021-22 Actuals	2022-23 Current Budget	2023-24 Proposed Budget	Increase/ (Decrease)	% Increase/ (Decrease)
GENERAL FUND 001					
FIRE 171					
SALARIES & BENEFITS Total	129,634	131,848	148,727	16,879	12.8%
OPERATIONS & MAINTENANCE Total	6,767,445	8,593,238	8,687,408	94,170	1.1%
INTERNAL SERVICE FUND ALLOCATIONS Total	335,565	406,901	634,956	228,055	56.05%
CAPITAL OUTLAY Total	0	0	50,000	50,000	100.0%
Division Total	7,232,645	9,131,987	9,521,092	389,104	4.26%
FIRE - HOMELAND SECURITY/EOC MANAGEMENT					
OPERATIONS & MAINTENANCE Total	29,766	0	0	0	0.0%
Division Total	29,766	0	0	0	0.0%
FIRE - FIRE-PARAMEDICS					
OPERATIONS & MAINTENANCE Total	103,225	132,448	133,400	952	0.72%
Division Total	103,225	132,448	133,400	952	0.72%
FIRE - FIRE PREVENTION					
SALARIES & BENEFITS Total	432,669	466,013	501,962	35,950	7.71%
OPERATIONS & MAINTENANCE Total	1,041,460	1,173,082	1,219,575	46,493	3.96%
INTERNAL SERVICE FUND ALLOCATIONS Total	270,491	325,114	402,227	77,113	23.72%
CAPITAL OUTLAY Total	10,640	0	0	0	0.0%
Division Total	1,755,260	1,964,208	2,123,764	159,556	8.12%
EMERGENCY MANAGEMENT 115					
SALARIES & BENEFITS Total	219,012	239,258	171,768	(67,490)	-28.21%
OPERATIONS & MAINTENANCE Total	54,516	171,392	140,479	(30,913)	-18.04%
INTERNAL SERVICE FUND ALLOCATIONS Total	125,519	160,893	168,944	8,051	5.0%
CAPITAL OUTLAY Total	9,972	10,000	29,000	19,000	190.0%
Division Total	409,019	581,543	510,191	(71,352)	-12.27%
EMERGENCY MANAGEMENT - FAIRVIEW FIRE					
OPERATIONS & MAINTENANCE Total	0	3,982	0	(3,982)	-100.0%
Division Total	0	3,982	0	(3,982)	-100.0%

ANALYSIS/COMMENTS

Fire:

Fire department expenditures are projected to increase by 4.9% due to reflect the contractual rates provided by the County, who contracts with the City to provide Fire Prevention and Suppression services. Emergency Management reflects a decrease of 12.27% due to the reallocation of staffing resources and the reduction in several expenditure line items.



PERSONNEL ALLOCATIONS

	Adopted 2021-22	Current 2022-23	Proposed 2023-24	Inc/(Decr) from Prior Yr
<u>FIRE(Non-Contract Employees)</u>				
Community Development Technician I-Fire	1.00	-	-	-
Community Development Technician II-Fire	1.00	2.00	1.00	(1.00)
Fire Inspector I	1.00	1.00	1.00	-
Management Analyst	1.00	1.00	1.00	-
Senior Community Development Tech	-	-	1.00	1.00
Total	4.00	4.00	4.00	-
<u>FIRE(Contract Employees)</u>				
Battalion Chief	1.00	1.00	1.00	-
Fire Captain	15.00	14.00	14.00	-
Fire Captain Medic	1.00	1.00	1.00	-
Fire Engineer	11.00	11.00	11.00	-
Fire Engineer Medic	6.00	6.00	6.00	-
Fire Fighter II	16.00	16.00	16.00	-
Fire Fighter II Medic	15.00	16.00	16.00	-
Fire Safety Supervisor	1.00	1.00	1.00	-
Fire Safety Specialist	2.00	2.00	2.00	-
Fire Systems Inspector	3.00	3.00	3.00	-
Total	71.00	71.00	71.00	-
<u>EMERGENCY MANAGEMENT</u>				
Director of HR/Risk Management	0.20	0.20	-	(0.20)
Management Analyst	1.00	1.00	-	(1.00)
Management Assistant - Limited Term	-	0.10	-	(0.10)
Senior Management Analyst	-	-	1.00	1.00
Total	1.20	1.30	1.00	(0.30)
Grand Total	76.20	76.30	76.00	(0.30)

Riverside County provides cost sharing for staffing at Fire Station No. 95, whereby the County pays for 2 positions in 2022-23 and 4 positions in 2023-24.

*This decrease reflects the reallocation of staff time from Emergency Management to Human Resources, Insurance and Workers' Compensation Departments.



CITY OF TEMECULA

NON-DEPARTMENTAL



DEPARTMENT OVERVIEW

MISSION

Non-Departmental is a cost center for general administrative expenditures such as the Retiree Medical Contribution, CalPERS Replacement Benefit and Property Tax Administrative Fees. It also reflects Operating Transfers Out to the Capital Improvement Program and other City funds.





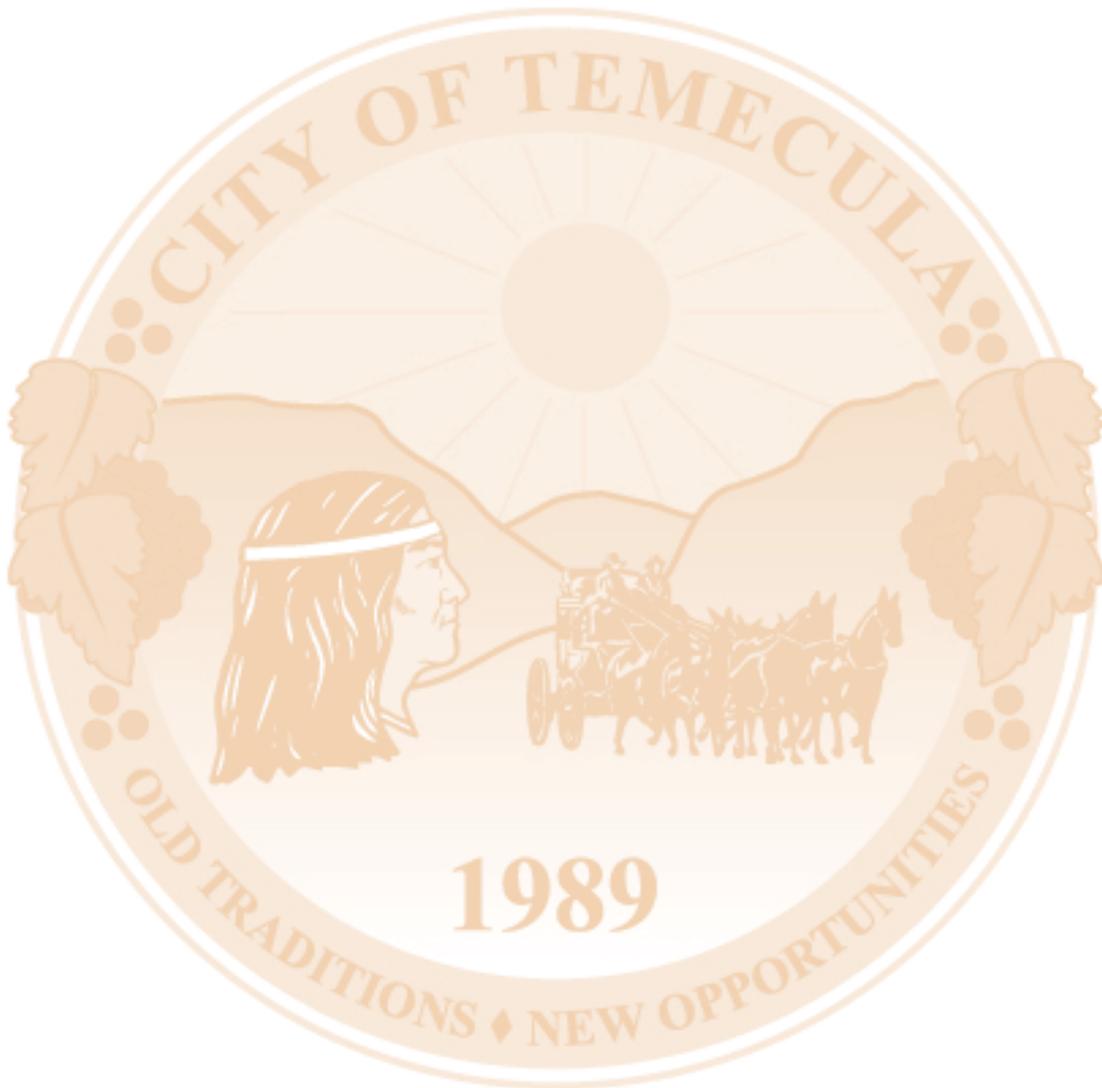
EXPENDITURES BY CATEGORY

	2021-22 Actuals	2022-23 Current Budget	2023-24 Proposed Budget	Increase/ (Decrease)	% Increase/ (Decrease)
GENERAL FUND 001					
NON-DEPARTMENTAL 199					
SALARIES & BENEFITS Total	0	0	(904,577)	(904,577)	100.0%
OPERATIONS & MAINTENANCE Total	1,177,436	1,395,105	733,866	(661,239)	-47.4%
TRANSFERS Total	14,080,420	37,010,616	18,165,446	(18,845,170)	-50.92%
Division Total	15,257,856	38,405,721	17,994,735	(20,410,986)	-53.15%

ANALYSIS/COMMENTS

Non-Departmental:

Non-Departmental expenditures are projected to decrease due to the large one-time transfer in 2022-23 to fully pay off the Civic Center and Margarita Recreation Center loans (\$18.7 million), the last of the two transfers to the Community Reinvestment Program Fund (\$7 million) and a contribution to the City's Pension Trust (\$2 million). 2023-24 Expenditures include the continuation of the City's Debt/Liability Paydown Strategy, with the Transfer of \$5.4 million to pay off the Other Post-Employment Benefits (OPEB) unfunded liability, and an additional contribution of \$10.5 million towards the City's unfunded Pension liability. Also reflected in the Salaries and Benefits category is the anticipated CalPERS employer contribution savings resulting from the previous year's \$7.25 million payment towards the unfunded Pension liability.



CITY OF TEMECULA

TEMECULA COMMUNITY
SERVICES DISTRICT



DEPARTMENT OVERVIEW

MISSION

Provide programs that educate, entertain, and enrich the community. Host exceptional special events that foster a sense of community and pride for our residents, and raise the City’s profile as a tourism destination. Arrange for services and programs to support at-risk populations, including seniors, veterans, teens, and those with special needs.

SERVICES

Community Services

- Plan, program and implement a wide variety of leisure services and contract classes for residents of all ages and abilities.
- Participate in the Capital Improvement Program with projects that include developing new and/or improving existing parks and recreational facilities.
- Reserve and program numerous facilities, including the Community Recreation Center, Temecula Community Center, Temecula Skate Park, Margarita Recreation Center, Patricia H. Birdsall Sports Park, Jefferson Recreation Center, Ronald H. Roberts Temecula Public Library, The Sports Ranch at Sommers Bend and Citywide park shelters.
- Create multi-media Community Outreach collateral to increase public awareness of Community Services programs, facilities, and events.

Recreation

- Provide a variety of recreational and competitive sporting opportunities Citywide.
- Provide an all-inclusive year-round aquatics program.
- Program, reserve and maintain the sports fields, pools, courts, and rinks for recreation and competitive leagues and tournaments.

Citywide Events

- Organize signature City events such as the Easter Egg Hunts, Fourth of July celebration, Santa’s Electric Light Parade, Rod Run, and Winterfest Events in Old Town with the seasonal Ice Rink.
- Provide free family activities during the summer including movies in the park, and concert series.
- Implement regional events, including rebranded ArtFest, New Year’s Eve Drop and Temecula CultureFest.
- Provide co-sponsorship of funds or in-kind services to special events.



Organizational Chart



Expenditures by Category



Personnel



Performance Measures

Arts and Culture

- Enrich, educate, and entertain our community by providing cultural experiences through the fine and performing arts.
- Continue to strive for excellence by bringing in professional artists and continuing the traditional and unique programming through “Temecula Presents.”
- Partner with local schools and studios to offer enhanced artistic and cultural experiences to youth.
- Serve as a significant cultural asset to the local and regional community.
- Enrich, educate, and entertain the community by providing experiences in historical preservation and cultural learning.
- Supplement public education through use of traveling exhibits, historical walking tours, museum tours, and history contests.

Human Services

- Focus on enrichment, recreation, education, employment and resources that support youth, young adults, persons with disabilities, senior citizens, and at-risk populations.
- Establish opportunities that better engage youth in student based advisory boards which promote community and civic involvement.
- Provide leadership development and training for youth and young adults.
- Offer health and wellness education and social programs for seniors.
- Provide resources, education and programs that are vital to youth, young adults, at-risk individuals, persons with disabilities and senior citizens to lead a healthy, productive, and self-sufficient quality of life.
- Build new and expand current partnerships that improve the overall quality and coordination of services and programs.
- Provide training among City staff and local key constituencies that serve persons with disabilities.
- Coordinate Homeless Outreach efforts with staff, community partners, businesses, and public safety in support of the City’s Responsible Compassion initiative.
- Provide outreach to the City’s military and veteran community.

Administration

- Support City strategic initiatives that enhance community partnerships, optimize utilization of resources, and advance the mission of the organization.
- Participate in the Capital Improvement Program with projects that include developing new and/or improving existing parks and recreational facilities.



Organizational Chart



Expenditures by Category



Personnel



Performance Measures

- Provide library services including collections that include books, periodicals, DVDs, CDs and resource data bases geared for adults, teens, and children; provide resources such as homework center and tutoring via a partnership between the Temecula Valley Unified School District, and Law Library Services via a partnership with the Riverside County Law Library.

ACCOMPLISHMENTS

Prior fiscal year accomplishments from Temecula Community Services District include:

Community Services

- Added Adult Basketball Division on Thursday evening to the existing Tuesday night league. *(Healthy & Livable City)*

Recreation

- Established programming for leagues, rentals and tournaments at The Sports Ranch at Sommers Bend. *(Healthy & Livable City)*
- Expanded the Day Camp Junior Counselor Program to include classes and education for participants to qualify as Day Camp Counselors in the future. *(Healthy & Livable City)*
- Resumed programming of recreation facilities to the pre-COVID level, as well as incorporating new programming to meet the community's needs. *(Healthy & Livable City)*

Citywide Events

- Review all Signature Special Events for new "living with an endemic" logistics. *(Healthy & Livable City)*
- Provide two new Community Special Events. *(Healthy & Livable City)*

Arts and Culture

- Programmed, marketed, and produced the 18th Season of Temecula Presents and Theater 2022-2023 Season Brochure. *(Economic Prosperity)*
- Hosted Temecula Valley Unified School District's annual Art Exhibit at the Temecula Valley Museum. Partnered with local schools and studios to offer the Emerging Artist Mural Program. *(Healthy & Livable City)*
- The Temecula Valley Museum hosted six cultural exhibits featuring a variety of topics. *(Healthy & Livable City)*
- Offered 2nd Saturday Cultural Celebrations featuring different regions and cultures monthly, and created a joint exhibit featuring the artwork from local students and artwork from Daisen, Japan. *(Healthy & Livable City)*



Organizational Chart



Expenditures by Category



Personnel



Performance Measures

- Offered multiple traveling exhibits, resumed weekly walking tours and field trips, and successfully conducted the Third Grade History contest. *(Healthy & Livable City)*

Human Services

- Maintained the continuity of meal programs for seniors, youth and individuals with disabilities during our temporary move to the Temecula Community Center. *(Healthy & Livable City)*
- Expand the City's internship program to support youth, young adults, seniors, individuals with disabilities and at-risk youth under the COVID-19 Pandemic Community Reinvestment Program. *(Healthy & Livable City)*
- Focus on quality programs and services that support Human Services. *(Healthy & Livable City)*
- Expand upon our cultural event offerings within the Human Services Division. *(Healthy & Livable City)*
- Participate in the 2023 Point-In-Time (PIT) Count and show a reduction in the City's incidence of homelessness by continuing to provide outreach and connect individuals to appropriate resources for stabilization. *(Healthy & Livable City)*
- Expanded Inclusive Social Skills Programs to two parks: Eagle Soar Playground & Splash Pad and Friendship Park. *(Healthy & Livable City)*
- Expanded Summer Food Service Program offering a significant increase in daily meals to meet the demands of the community. *(Healthy & Livable City)*
- Internship Program supported youth, young adults, seniors, individuals with disabilities, at-risk youth, and veterans with internship/ fellowship opportunities with various City departments. *(Equity)*
- Increased participation and programing, leading to more opportunities and further program engagement from City youth, young adults, seniors, individuals with disabilities, at- risk youth, and veterans. *(Equity)*

Administration

- Continue to seek grant funding to increase recreation opportunities for underserved populations and address funding gaps within the Department. *(Accountable & Responsive City Government)*
- Implement recommendations from the Community Services Master Plan. *(Healthy & Livable City)*
- Partner with Public Works to complete replacements of identified park playgrounds. *(Sustainable & Resilient City)*



Organizational Chart



Expenditures by Category



Personnel



Performance Measures

OBJECTIVES

Current fiscal year objectives from Temecula Community Services District include:

Community Services

- Promote and grow Adult Kickball League on Tuesday evening at The Sports Ranch at Sommers Bend. *(Healthy & Livable City)*
- Add Senior Adult Softball League Division on Wednesday afternoons at The Sports Ranch at Sommers Bend. *(Healthy & Livable City)*
- Develop a pilot program at the Margarita Recreation Center to offer a Water Safety Module, which would offer a reduced cost for swim lessons, in collaboration with Temecula Elementary School, as part of their summer program. *(Healthy & Livable City)*

Recreation

- Establish programming for leagues, rentals and tournaments at Ronald Reagan Sports Park’s newly renovated hockey rink. *(Healthy & Livable City)*
- Establish programming for leagues, rentals and tournaments at Upper South’s newly constructed pickleball complex. *(Healthy & Livable City)*
- Open the new Margarita Recreation Center and program multi-generational classes inclusive of all abilities. *(Healthy & Livable City)*
- Continue to offer high quality, safe, and engaging classes and activities while investing in staff development and training to build our workforce for the future. *(Healthy & Livable City)*
- Continue to innovate our classes and activities at the Community Recreation Center, especially within the Day Camp Program to keep our old traditions but also build on new opportunities to offer dynamic, community driven, classes and programs. *(Healthy & Livable City)*
- Plan programming for the new aquatic facility at the new Margarita Recreation Center in anticipation of the opening in Fall 2023. *(Healthy & Livable City)*

Citywide Events

- Recommend new events for Old Town Temecula due to space limitations. *(Healthy & Livable City)*
- Provide two new Community Special Events. *(Healthy & Livable City)*
- Work closely with RSO on Community Special Events to ensure safety of all staff, spectators, and participants. *(Healthy & Livable City)*

Arts and Culture

- Provide Public Art opportunities with utility boxes and mural locations. *(Economic Prosperity)*



Organizational Chart



Expenditures by Category



Personnel



Performance Measures

Human Services

- Expand the Summer Food Service Program to add a secondary site at Rotary Park. The second qualified area in Temecula of eligible children who received free or reduced meals. *(Equity)*
- Expand Human Services programs to the Margarita Recreation Center and promote diversity of programs that meet the unique needs of the area’s demographic. *(Equity)*
- Complete the Mary Phillips Senior Center building renovations. *(Healthy & Livable City)*
- Complete the Mary Phillips Senior Center outdoor shuffleboard court. *(Healthy & Livable City)*
- Participate in the 2024 Point-In-Time (PIT) Count and show a reduction in the City's incidence of homelessness by continuing to provide outreach and connect individuals to appropriate resources for stabilization. *(Healthy & Livable City)*
- Collaborate with Riverside University Health System (RUHS) to provide a full-time Mobile Crisis Management Team to support Homeless Outreach Services, specifically for those suffering from mental health disorders. *(Healthy & Livable City)*
- Expand programming to City veteran population with increased workshops, events, and other valuable workforce education and training opportunities. *(Equity)*

Administration

- Continue to seek grant funding to increase recreation opportunities for underserved populations and address funding gaps within the Department. *(Accountable & Responsive City Government)*
- Continue to implement recommendations from the Community Services Master Plan. *(Healthy & Livable City)*
- Continue to partner with Public Works to complete replacements of identified park playgrounds. *(Sustainable & Resilient City)*
- Work with Community Services managers to accurately project budget needs and minimize variances. *(Accountable & Responsive City Government)*



Organizational Chart



Expenditures by Category

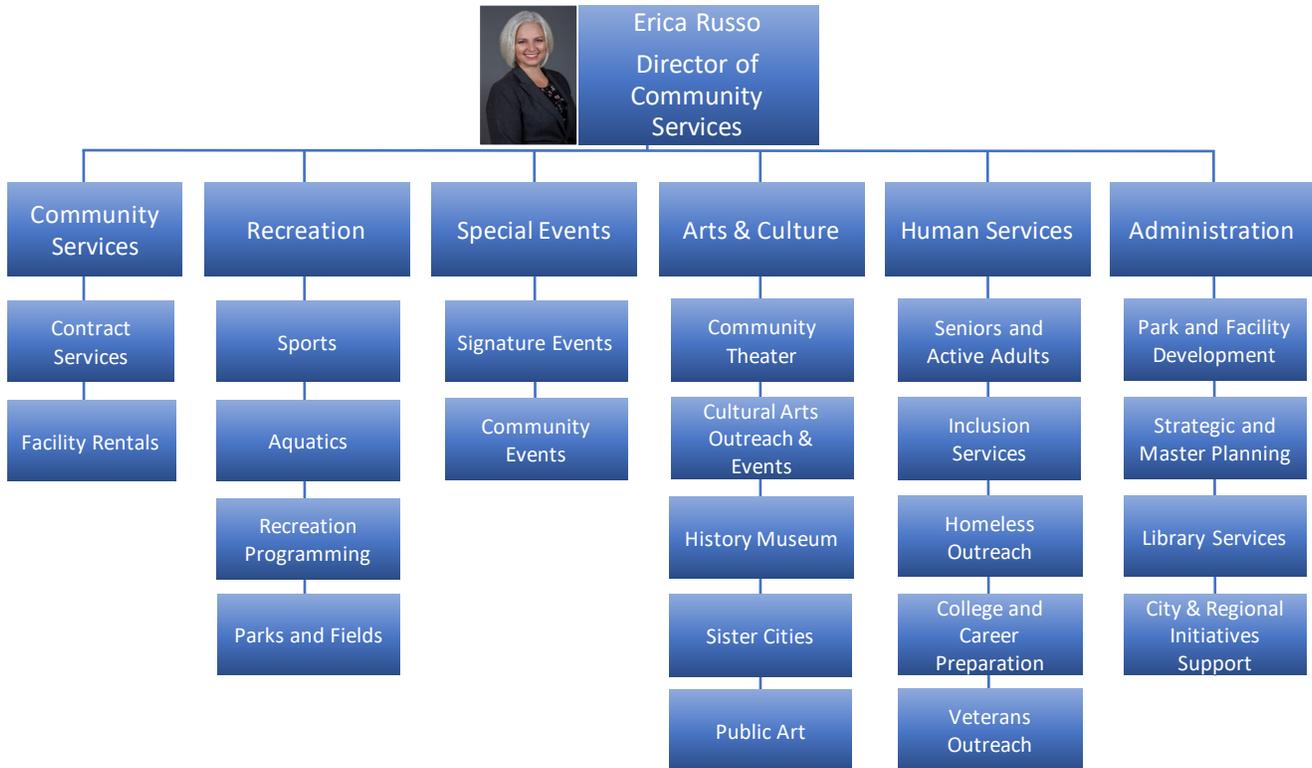


Personnel



Performance Measures

ORGANIZATIONAL CHART



EXPENDITURES BY CATEGORY

	2021-22 Actuals	2022-23 Current Budget	2023-24 Proposed Budget	Increase/ (Decrease)	% Increase/ (Decrease)
TEMECULA COMMUNITY SERVICES DISTRICT FUND 190					
CITYWIDE OPERATIONS					
SALARIES & BENEFITS Total	7,797,103	9,285,418	11,096,716	1,811,298	19.51%
OPERATIONS & MAINTENANCE Total	3,908,584	4,719,169	5,135,292	416,123	8.82%
INTERNAL SERVICE FUND ALLOCATIONS Total	1,942,165	2,363,872	2,807,535	443,663	18.77%
CAPITAL OUTLAY Total	248,732	7,500	8,000	500	6.67%
Division Total	13,896,584	16,375,958	19,047,543	2,671,585	16.31%

TCSD SERVICE LEVEL "B" STREET LIGHTS FUND 192

OPERATIONS 180

OPERATIONS & MAINTENANCE Total	285,166	502,030	467,000	(35,030)	-6.98%
TRANSFERS Total	852,930	200,000	200,000	0	0.0%
Division Total	1,138,096	702,030	667,000	(35,030)	-4.99%

SERVICE LEVEL "C" ZONES

OPERATIONS 180

SALARIES & BENEFITS Total	111,197	0	0	0	0.0%
OPERATIONS & MAINTENANCE Total	1,467,699	1,738,337	1,556,527	(181,810)	-10.46%
TRANSFERS Total	28,346	371,654	100,000	(271,654)	-73.09%
Division Total	1,607,242	2,109,991	1,656,527	(453,464)	-21.49%

TCSD SERVICE LEVEL "D" REFUSE/RECYCLING FUND 194

OPERATIONS 180

SALARIES & BENEFITS Total	67,898	71,467	79,985	8,518	11.92%
OPERATIONS & MAINTENANCE Total	8,756,428	9,416,070	10,749,600	1,333,530	14.16%
Division Total	8,824,325	9,487,537	10,829,585	1,342,048	14.15%

OPERATIONS - SB 1383 CAL RECYCLE GRANT

OPERATIONS & MAINTENANCE Total	0	148,929	148,929	0	0.0%
Division Total	0	148,929	148,929	0	0.0%

TCSD SERVICE LEVEL "R" STREET/ROAD MAINT FUND 195

OPERATIONS 180

OPERATIONS & MAINTENANCE Total	3,321	10,532	10,200	(332)	-3.16%
Division Total	3,321	10,532	10,200	(332)	-3.16%

TCSD SERVICE LEVEL "L" LAKE PARK MAINT. FUND 196

OPERATIONS 180

SALARIES & BENEFITS Total	29,581	11,459	13,805	2,346	20.47%
OPERATIONS & MAINTENANCE Total	257,342	291,727	275,200	(16,527)	-5.67%
Division Total	286,922	303,186	289,005	(14,181)	-4.68%



	2021-22 Actuals	2022-23 Current Budget	2023-24 Proposed Budget	Increase/ (Decrease)	% Increase/ (Decrease)
TEMECULA LIBRARY FUND 197					
OPERATIONS 180					
SALARIES & BENEFITS Total	(416)	0	0	0	0.0%
OPERATIONS & MAINTENANCE Total	207,229	217,654	260,461	42,807	19.67%
INTERNAL SERVICE FUND ALLOCATIONS Total	321,367	359,643	451,543	91,900	25.55%
CAPITAL OUTLAY Total	0	30,829	0	(30,829)	-100.0%
Division Total	528,180	608,126	712,004	103,878	17.08%
OPERATIONS - MAINTENANCE					
SALARIES & BENEFITS Total	159,130	218,817	225,739	6,921	3.16%
OPERATIONS & MAINTENANCE Total	304,513	282,457	343,508	61,051	21.61%
Division Total	463,643	501,275	569,247	67,972	13.56%

ANALYSIS/COMMENTS

Citywide Operations:

TCSD Operational expenditures reflect an increase of 16.31% due to a combination of additional staff and operational costs dedicated to the opening of the newly renovated Margarita Recreation Center, as well as the calculated cost of living adjustment per the City’s labor agreements and higher Internal Service Fund Allocations due to increased insurance premiums and technology costs.

Service Level B:

Service Level B Expenditures reflect a decrease of 4.99% as a result of savings generated by the acquisition and LED retrofit of the City’s streetlight network.

Service Level C:

Service Level C expenditures reflect a decrease of 21.49% in order to stay within the limits of the assessment levies for each Zone within Service Level C.

Service Level D:

Service Level D expenditures reflect an increase 13.9% due to increasing waste hauling rates resulting from the contractually obligated consumer price index adjustments to keep pace with inflation.

Service Level R:

Service Level R expenditures reflect a decrease of 3.16% in order to stay within the assessment levy.

Service Level L:

Service Level L expenditures reflect a decrease of 4.7% in order to stay within the assessment levy.

Library:

Library expenditures reflect an increase of 15.5% due primarily to the anticipated costs of utilities and higher Internal Service Fund Allocations as a result of higher insurance premiums and technology costs.



PERSONNEL ALLOCATIONS

	Adopted 2021-22	Current 2022-23	Proposed 2023-24	Inc/(Decr) from Prior Yr
<u>PARKS AND RECREATION</u>				
Aquatics Coordinator	-	1.00	1.00	-
Aquatics Supervisor I	-	2.00	1.00	(1.00)
Aquatics Supervisor II	1.00	1.00	2.00	1.00
Assistant Director of Community Services	1.00	-	-	-
Community Services Assistant	1.00	1.00	1.00	-
Community Services Coordinator I	1.00	2.00	1.00	(1.00)
Community Services Coordinator II	3.00	2.00	4.00	2.00
Community Services Manager	9.00	9.00	9.00	-
Community Services Specialist I/II	1.00	1.00	1.00	-
Community Services Superintendent	1.00	2.00	2.00	-
Community Services Supervisor I	3.00	4.00	4.00	-
Community Services Supervisor II	2.00	2.00	3.00	1.00
Custodian I	0.60	-	-	-
Custodian II	0.60	0.60	1.20	0.60
Custodian II (Y-Rate)	-	0.60	-	(0.60)
Director of Community Services	1.00	1.00	1.00	-
Field Supervisor-Code Enforcement	0.05	0.05	0.05	-
Field Supervisor-Facilities	0.55	-	-	-
Field Supervisor-Trades	-	0.55	0.50	(0.05)
Landscape Inspector II	0.03	0.20	0.20	-
Lead Lifeguard	1.00	-	-	-
Lead Maintenance Worker-Electrician	-	-	0.10	0.10
Lead Maintenance Worker-Facilities	0.15	0.15	0.10	(0.05)
Lead Maintenance Worker-HVAC	0.50	0.50	0.50	-
Maintenance Manager	0.02	0.02	-	(0.02)
Maintenance Superintendent	0.35	0.35	0.35	-
Maintenance Worker I	-	0.20	-	(0.20)
Maintenance Worker I - Facilities	1.50	1.50	1.00	(0.50)
Maintenance Worker II - Facilities	-	-	1.50	1.50
Management Aide II	1.00	1.00	-	(1.00)
Management Analyst	1.00	-	-	-
Management Assistant	-	1.00	1.00	-
Multimedia Coordinator	1.00	1.00	2.00	1.00
Multimedia Specialist I/II	-	1.00	-	(1.00)
Office Specialist II	1.00	1.00	1.00	-
Park Ranger I	1.00	-	-	-
Park Ranger II	2.00	-	-	-
Principal Management Analyst	-	1.00	1.00	-
Senior Landscape Inspector	0.03	0.19	0.20	0.01
Senior Recreation Leader	-	1.00	-	(1.00)



	Adopted 2021-22	Current 2022-23	Proposed 2023-24	Inc/(Decr) from Prior Yr
Theater Technical Assistant	1.00	1.00	-	(1.00)
Theater Technical Coordinator I	-	-	1.00	1.00
Theater Technical Coordinator II	1.00	1.00	1.00	-
Total	38.38	41.91	42.70	0.79
<u>SERVICE LEVEL C</u>				
Landscape Inspector II	0.39	-	-	-
Parks/Landscape Maintenance Supervisor	-	-	-	-
Senior Landscape Inspector	0.41	-	-	-
Total	0.80	-	-	-
<u>SERVICE LEVEL L</u>				
Landscape Inspector II	0.07	-	-	-
Maintenance Superintendent	0.05	0.05	0.05	-
Senior Landscape Inspector	0.07	-	-	-
Total	0.19	0.05	0.05	-
<u>LIBRARY</u>				
Custodian I	0.15	-	-	-
Custodian II	0.15	0.15	0.30	0.15
Custodian II (Y-Rate)	-	0.15	-	(0.15)
Field Supervisor	0.10	-	-	-
Field Supervisor-Trades	-	0.10	0.10	-
Landscape Inspector II	0.01	0.10	0.10	-
Lead Maintenance Worker	0.25	0.25	0.30	0.05
Maintenance Superintendent	-	0.10	0.10	-
Maintenance Supervisor	0.10	-	-	-
Maintenance Worker I	0.35	0.35	-	(0.35)
Maintenance Worker I - Facilities	-	0.20	0.35	0.15
Senior Landscape Inspector	0.01	0.10	0.10	-
Total	1.12	1.50	1.35	(0.15)
Grand Total	40.49	43.46	44.10	0.64



CITY OF TEMECULA

INTERNAL SERVICE FUNDS



Insurance

EXPENDITURES BY CATEGORY

	2021-22 Actuals	2022-23 Current Budget	2023-24 Proposed Budget	Increase/ (Decrease)	% Increase/ (Decrease)
INSURANCE FUND 300					
NON-DEPARTMENTAL 199					
SALARIES & BENEFITS Total	136,378	156,147	205,073	48,926	31.33%
OPERATIONS & MAINTENANCE Total	1,253,657	1,871,109	2,034,736	163,626	8.74%
Division Total	1,390,035	2,027,257	2,239,809	212,552	10.48%

ANALYSIS/COMMENTS

Insurance:

The Insurance accomplishments and objectives are reflected in the Human Resources Department summary, under the Risk Management division.

Insurance expenditures are projected to increase by 10.48% due to higher broker fees, insurance premiums and the calculated cost of living adjustment in accordance with the City’s labor agreements.

PERSONNEL ALLOCATION

	Adopted 2021-22	Current 2022-23	Proposed 2023-24	Inc/(Decr) from Prior Yr
INSURANCE				
Assistant City Manager	0.05	-	-	-
Director of HR/Risk Management	0.20	0.20	0.25	0.05
Management Analyst	0.40	0.40	-	(0.40)
Management Assistant - Limited Term	-	0.25	-	(0.25)
Management Assistant (Confidential)	-	-	0.30	0.30
Senior Management Analyst	-	-	0.40	0.40
Total	0.65	0.85	0.95	0.10

**This increase reflects a reallocation of 0.10 FTE from Emergency Management.*

Workers' Compensation

EXPENDITURES BY CATEGORY

	2021-22 Actuals	2022-23 Current Budget	2023-24 Proposed Budget	Increase/ (Decrease)	% Increase/ (Decrease)
WORKERS' COMPENSATION FUND 305					
NON-DEPARTMENTAL 199					
SALARIES & BENEFITS Total	120,869	156,260	205,583	49,323	31.56%
OPERATIONS & MAINTENANCE Total	226,948	356,607	344,782	(11,825)	-3.32%
Division Total	347,817	512,867	550,365	37,498	7.31%

ANALYSIS/COMMENTS

Workers' Compensation

The Workers' Compensation accomplishments and objectives are reflected in the Human Resources Department summary, under the Risk Management division.

Workers' Compensation expenditures are projected to increase by 7.31% due to higher insurance premiums, other outside services, and staff training.

PERSONNEL ALLOCATION

	Adopted 2021-22	Current 2022-23	Proposed 2023-24	Inc/(Decr) from Prior Yr
<u>WORKERS' COMPENSATION</u>				
Director of HR/Risk Management	0.20	0.20	0.25	0.05
Management Analyst	0.40	0.40	-	(0.40)
Management Assistant - Limited Term	-	0.25	-	(0.25)
Management Assistant (Confidential)	-	-	0.30	0.30
Senior Management Analyst	-	-	0.40	0.40
Total	0.60	0.85	0.95	0.10

**This increase reflects a reallocation of 0.10 FTE from Emergency Management.*

Vehicles and Equipment

EXPENDITURES BY CATEGORY

	2021-22 Actuals	2022-23 Current Budget	2023-24 Proposed Budget	Increase/ (Decrease)	% Increase/ (Decrease)
VEHICLES AND EQUIPMENT FUND 310					
NON-DEPARTMENTAL 199					
OPERATIONS & MAINTENANCE Total	376,267	0	0	0	0.0%
CAPITAL OUTLAY Total	0	682,095	435,000	(247,095)	-36.23%
Division Total	376,267	682,095	435,000	(247,095)	-36.23%

ANALYSIS/COMMENTS

Vehicles and Equipment:

Vehicles and Equipment expenditures include the replacement of several vehicles and heavy equipment, all of which have reached the end of their useful lives. A list of the replacement items can be found in the list of Consolidate Capital Outlay, located in Appendix B.



Information Technology

DEPARTMENT OVERVIEW

MISSION

Information Technology and Support Services (ITSS) is charged with providing the highest quality of leadership, support, and essential services to the organization’s operating departments to maintain service levels necessary to efficiently and effectively meet all departmental program requirements at the Civic Center and off-site facilities. These services include Geographic Information Systems (GIS), Enterprise Applications, Media Services, Network Infrastructure, Tech Support, and Support Services. ITSS oversees 500+ electronic devices, network infrastructure, and 500+ user accounts at the Civic Center and 20+ offsite facilities Citywide. There are currently over 35 business application systems administered and supported by staff. In addition, Media Services oversees social media and E-Government services, and produces original video content for direct communications with residents.

SERVICES

Information Technology and Support Services

- Provide maintenance and IT support to City staff, its facilities, and the public on all network functions, which support the City’s website, security systems, communications, databases, and applications.
- Provide technical support, manage applications, and assess needs to assist in business process analysis.
- Provide public and staff access to the City’s online application for generating maps and conducting geographic analysis.
- Maintain and support the City’s website and utilize social media and E-Government services to provide official information to the public.
- Provide technical support for City emergency operations and emergency communications.

Support Services

- Provide consistent, resourceful, and efficient customer service to the public by professionally handling phone calls and/or by servicing the needs of the visiting public.
- Provide central printing services for Citywide departments and off-site facilities, mailroom services, and auxiliary services (laminating, folder/inserter, wide-format printing, binding).
- Manage the Canon copier lease/maintenance/replacement for the Civic Center and off-site facilities, including the Library.



Organizational Chart



Expenditures by Category



Personnel



Performance Measures

ACCOMPLISHMENTS

Prior fiscal year accomplishments from Information Technology include:

Information Technology and Support Services

- Provided enhanced usability and increased network speeds to residents and visitors of Old Town through enhancements to the Old Town Wi-Fi system. *(Accountable & Responsive City Government)*
- Increased communication between staff, partners, and the business community through the addition of video conferencing equipment in Civic Center conference rooms. *(Accountable & Responsive City Government)*
- Improved network security, speed, and storage capacity through the replacement of the City's network infrastructure. *(Accountable & Responsive City Government)*
- Increased staff efficiency by assisting the Finance and Human Resources departments in the completion of the second phase of the Munis Enterprise Resource Planning (ERP) system implementation. *(Accountable & Responsive City Government)*
- Enhanced safety for residents and staff through the expansion and enhancements to the City's security cameras and related systems. *(Safe & Prepared Community)*
- Enriched and enhanced the Old Town ambiance and experience for residents and visitors through the replacement of the Old Town Sound System. *(Healthy & Livable City).*

Support Services

- Increased reliability and improved staff efficiency through the life cycle replacement of City poster production and mail room equipment. *(Accountable & Responsive City Government)*
- Coordinated managed print services for all public and staff copy machines throughout the Civic Center and all off-site facilities. *(Accountable & Responsive City Government)*
- Provided mail room, copy-center, and related services (large format printing, laminating, folding/inserting, binding, etc.) for Citywide departments and off-site facilities. *(Accountable & Responsive City Government)*



Organizational Chart



Expenditures by Category



Personnel



Performance Measures

OBJECTIVES

Current fiscal year objectives from Information Technology include:

Information Technology and Support Services

- Offer enhanced communication to the residents, businesses, and visitors of the City of Temecula through the redesign of the City's website. *(Accountable & Responsive City Government)*
- Expand service offerings including Wi-Fi, audiovisual equipment, and security systems, to the residents of Temecula at newly constructed or renovated parks including the Margarita Recreation Center and the Community Recreation Center. *(Accountable & Responsive City Government)*
- Ensure staff ability to serve the public efficiently through the life cycle replacement of staff workstations and equipment. *(Accountable & Responsive City Government)*
- Maintain a resilient and secure network through the life cycle replacement of networking equipment at City Hall and off-site locations. *(Accountable & Responsive City Government)*
- Improve reliability of the City's critical infrastructure through the life cycle replacement of the Civic Center Uninterruptible Power Supply (UPS). *(Accountable & Responsive City Government)*

Support Services

- Offer increased reliability and improved staff efficiency through the life cycle replacement of City copiers. *(Accountable & Responsive City Government)*
- Coordinate managed print services for all public and staff copy machines throughout the Civic Center and all off-site facilities. *(Accountable & Responsive City Government)*
- Provide mail room, copy-center, and related services (large format printing, laminating, folding/inserting, binding, etc.) for Citywide departments and off-site facilities. *(Accountable & Responsive City Government)*



Organizational Chart



Expenditures by Category

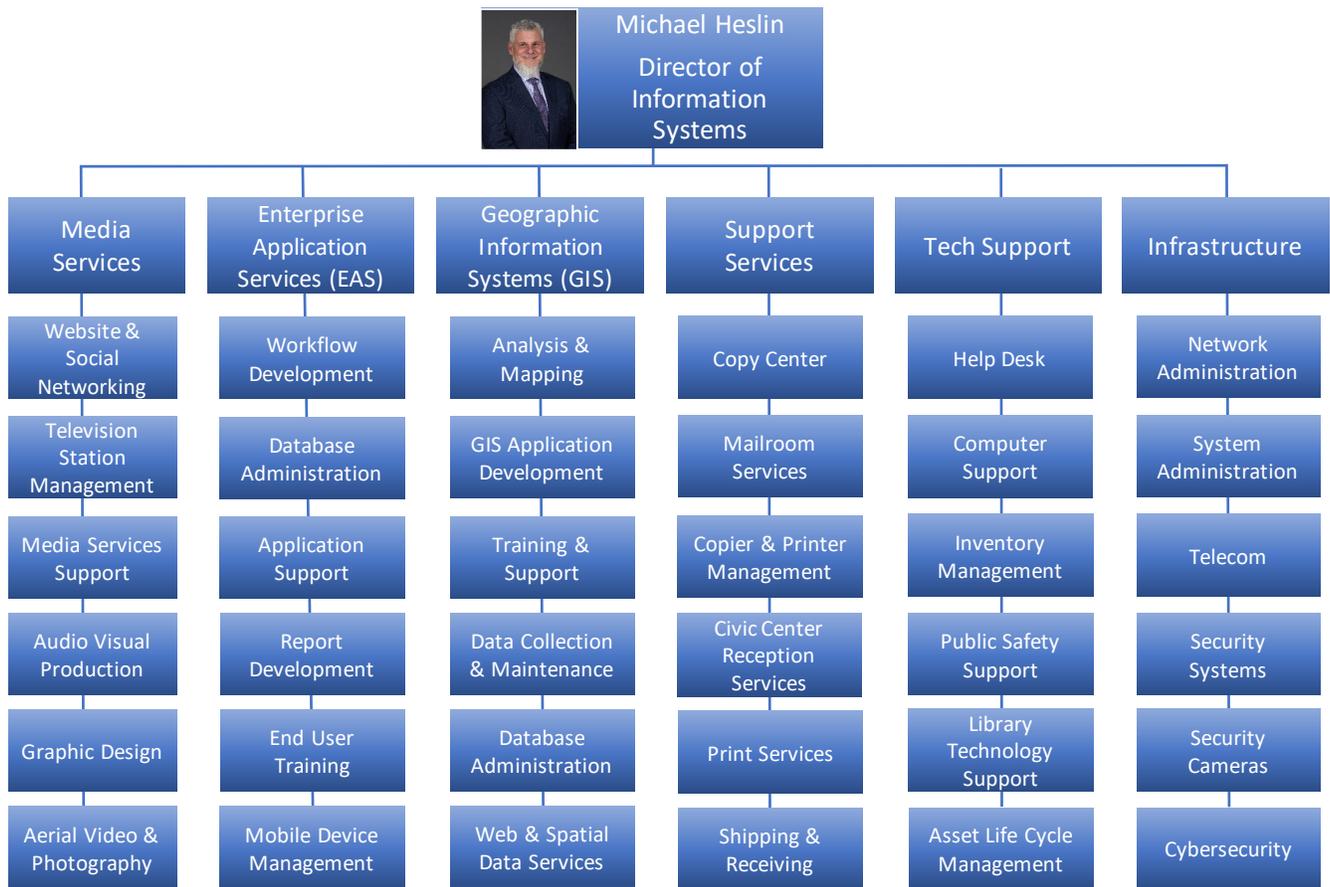


Personnel



Performance Measures

ORGANIZATIONAL CHART



EXPENDITURES BY CATEGORY

	2021-22 Actuals	2022-23 Current Budget	2023-24 Proposed Budget	Increase/ (Decrease)	% Increase/ (Decrease)
INFORMATION TECHNOLOGY FUND 320					
NON-DEPARTMENTAL 199					
SALARIES & BENEFITS Total	1,648,030	1,984,342	2,118,421	134,080	6.76%
OPERATIONS & MAINTENANCE Total	2,255,688	2,995,043	3,255,077	260,033	8.68%
INTERNAL SERVICE FUND ALLOCATIONS Total	2,660	2,660	5,320	2,660	100.0%
CAPITAL OUTLAY Total	0	115,000	40,000	(75,000)	-65.22%
Division Total	3,906,378	5,097,045	5,418,818	321,773	6.31%
GIS-GEOGRAPHIC INFORMATION TECHNOLOGY 610					
SALARIES & BENEFITS Total	386,375	391,974	432,826	40,852	10.42%
OPERATIONS & MAINTENANCE Total	77,174	100,597	99,407	(1,190)	-1.18%
CAPITAL OUTLAY Total	0	0	0	0	0.0%
Division Total	463,549	492,571	532,233	39,662	8.05%
LIBRARY-INFORMATION TECHNOLOGY 620					
SALARIES & BENEFITS Total	170,589	144,644	235,681	91,037	62.94%
OPERATIONS & MAINTENANCE Total	78,001	110,785	111,907	1,122	1.01%
Division Total	248,590	255,429	347,588	92,160	36.08%
TECHNOLOGY REPLACEMENT FUND 325					
NON-DEPARTMENTAL 199					
OPERATIONS & MAINTENANCE Total	264,356	0	0	0	0.0%
CAPITAL OUTLAY Total	0	472,787	350,000	(122,787)	-25.97%
TRANSFERS Total	0	763,534	0	(763,534)	-100.0%
Division Total	264,356	1,236,321	350,000	(886,321)	-71.69%
SUPPORT SERVICES FUND 330					
NON-DEPARTMENTAL 199					
SALARIES & BENEFITS Total	239,455	253,946	271,486	17,540	6.91%
OPERATIONS & MAINTENANCE Total	97,617	126,018	114,044	(11,974)	-9.5%
Division Total	337,072	379,963	385,530	5,567	1.47%
SUPPORT SERVICES REPLACEMENT FUND 335					
NON-DEPARTMENTAL 199					
OPERATIONS & MAINTENANCE Total	54,403	0	0	0	0.0%
CAPITAL OUTLAY Total	0	25,000	10,000	(15,000)	-60.0%
Division Total	54,403	25,000	10,000	(15,000)	-60.0%
PUBLIC EDUCATION & GOVERNMENT (PEG) FUND 125					
NON-DEPARTMENTAL 199					
CAPITAL OUTLAY Total	106,045	140,223	165,000	24,777	17.67%
Division Total	106,045	140,223	165,000	24,777	17.67%



ANALYSIS/COMMENTS

Information Technology:

Information Technology expenses reflect an increase of 36.1% due to the calculated cost of living adjustment per the City's labor agreements, conversion of a part-time employee to full-time, plus higher costs of software maintenance costs.

Technology Replacement:

Technology Replacement expenses total \$350,000 to replace the audio-visual equipment at the TVE2 facility (\$100,000), redesign the City's website (\$25,000), replace a network switch (\$40,000), replace the City's firewall (\$60,000) and to fund the annual computer lifecycle replacement program (\$125,000).

Support Services:

Support Services expenses reflect an increase of 1.5% due to the calculated cost of living adjustment per the City's labor agreements.

Support Services Replacement:

Support Services Replacement expenses total \$10,000 to replace the City's copiers.

Public Education & Government:

PEG expenses total \$165,000 for the replacement of audio and video equipment (\$30,000), remote KVM (\$10,000), video production workstations (\$20,000) and the annual contribution to fund balance for the future replacement of PEG-funded equipment (\$105,000).



PERSONNEL ALLOCATIONS

	Adopted 2021-22	Current 2022-23	Proposed 2023-24	Inc/(Decr) from Prior Yr
<u>INFORMATION TECHNOLOGY</u>				
Assistant Director of IT/SS	1.00	1.00	1.00	-
Director of Information Technology	1.00	1.00	1.00	-
Information Technology Manager	1.00	1.00	1.00	-
Information Technology Specialist I	-	1.00	1.00	-
Information Technology Specialist II	1.00	1.00	-	(1.00)
Information Technology Supervisor	4.00	5.00	5.00	-
Information Technology Technician I/II	-	-	1.00	1.00
Information Technology Technician I	1.00	-	-	-
Information Technology Technician II	1.00	1.00	-	(1.00)
Management Analyst	-	-	1.00	1.00
Senior Administrative Assistant	0.50	1.00	1.00	-
Senior Information Technology Specialist	2.00	1.00	2.00	1.00
Support Services Supervisor	0.10	0.10	0.10	-
Total	12.60	13.10	14.10	1.00
<u>SUPPORT SERVICES</u>				
Office Specialist - AM	0.60	0.60	0.60	-
Office Specialist - PM	0.60	0.60	0.60	-
Support Services Supervisor	0.90	0.90	0.90	-
Support Services Technician	0.50	0.50	-	(0.50)
Total	2.60	2.60	2.10	(0.50)
Grand Total	15.20	15.70	16.20	0.50



Facilities

EXPENDITURES BY CATEGORY

	2021-22 Actuals	2022-23 Current Budget	2023-24 Proposed Budget	Increase/ (Decrease)	% Increase/ (Decrease)
FACILITIES FUND 340					
NON-DEPARTMENTAL 199 - ALL CITY FACILITIES					
SALARIES & BENEFITS Total	431,172	598,277	589,859	(8,418)	-1.41%
OPERATIONS & MAINTENANCE Total	1,049,988	1,058,708	1,097,150	38,442	3.63%
Division Total	1,481,160	1,656,985	1,687,009	30,024	1.81%
FACILITY REPLACEMENT FUND 350					
NON-DEPARTMENTAL 199					
OPERATIONS & MAINTENANCE Total	105,338	0	0	0	0.0%
CAPITAL OUTLAY Total	4,138	10,191	158,125	147,934	1,451.55%
TRANSFERS Total	249,644	1,230,050	1,050,000	(180,050)	-14.64%
Division Total	359,120	1,240,241	1,208,125	(32,116)	-2.59%

ANALYSIS/COMMENTS

Facilities:

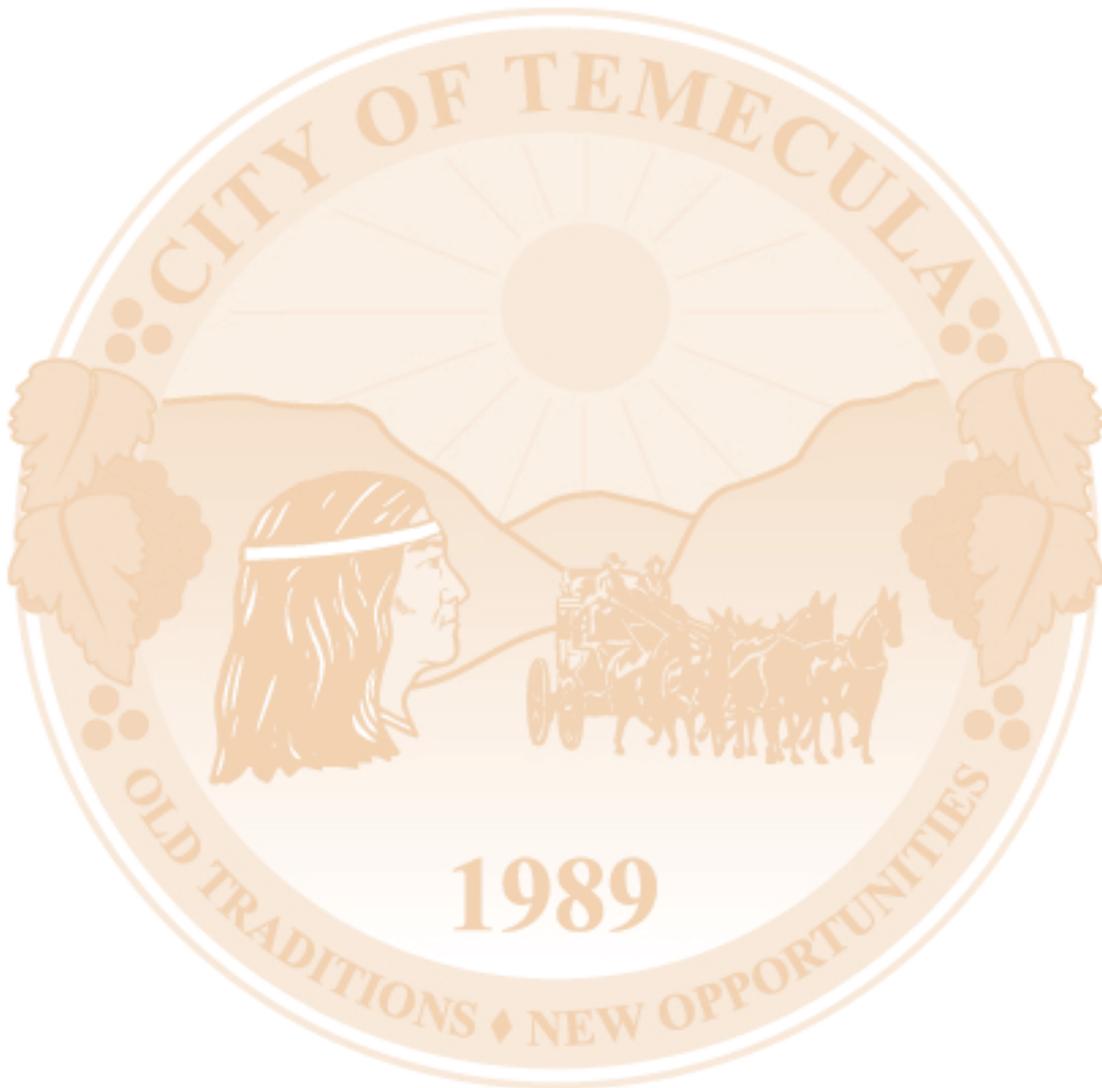
Facilities departmental expenditures are projected to increase over the prior year due to rising utilities costs and higher Capital Outlay to support aging infrastructure and equipment at various City facilities.



PERSONNEL ALLOCATIONS

	Adopted 2021-22	Current 2022-23	Proposed 2023-24	Inc/(Decr) from Prior Yr
<u>FACILITIES</u>				
Administrative Assistant	0.05	-	-	-
Asst. Director of Public Works	-	-	0.10	0.10
Custodian I	0.20	-	-	-
Custodian II	0.20	0.20	0.40	0.20
Custodian II (Y-Rate)	-	0.20	-	(0.20)
Director of Public Works	0.10	0.10	0.10	-
Field Supervisor-Facilities	0.25	-	-	-
Field Supervisor-Trades	-	0.25	0.25	-
Landscape Inspector II	0.02	-	-	-
Lead Maintenance Worker-Electrician	-	0.50	0.30	(0.20)
Lead Maintenance Worker-Facilities	0.70	0.70	0.80	0.10
Lead Maintenance Worker-HVAC	0.35	0.35	0.35	-
Maintenance Superintendent	-	0.50	0.50	-
Maintenance Supervisor - PW	0.50	-	-	-
Maintenance Worker I	-	0.60	-	(0.60)
Maintenance Worker I - Facilities	0.15	0.15	-	(0.15)
Maintenance Worker II - Facilities	-	-	0.15	0.15
Management Assistant	0.20	0.20	0.20	-
Office Specialist II	-	0.15	-	(0.15)
Principal Management Analyst	0.05	0.05	0.05	-
Senior Landscape Inspector	0.02	-	-	-
Senior Office Specialist	-	-	-	-
Total	2.79	3.95	3.20	(0.75)





CAPITAL IMPROVEMENT PROGRAM SUMMARY

The City prepares a separate Capital Improvement Program Budget document, which serves as a five-year planning tool to program the financing and scheduling of major projects undertaken by the City. The CIP Budget is prepared in accordance with generally accepted accounting principles. Within this section of the Annual Operating Budget, summary schedules from the Capital Improvement Program Budget are included. To access the individual Project Budget Sheets, please refer to the Fiscal Years 2024-28 Capital Improvement Program Budget.

The CIP Budget includes the City's major projects, which exceed \$30,000 in cost, have long-term life spans, and are generally non-recurring. These projects include land and right-of-way acquisition, design, construction or rehabilitation of public buildings or facilities, public infrastructure design and construction, park design and construction, and affordable housing projects.

The City's goal in providing a CIP Budget is to develop a multi-year plan for capital improvements, update it annually, and follow through with all projects in accordance with the plan. In determining the relative merit of a proposed project, key management team members evaluate projects for feasibility, community enhancement, infrastructure and historic preservation, and safety.

PLAN DEVELOPMENT

A component of the CIP includes the integration of the budget with the Quality-of-Life Master Plan (QLMP). The QLMP provides the framework for the City's strategic budgeting activities. The City Council has set priorities and guided staff in developing seven Core Values upon which to focus time and resources (as identified in the QLMP). These areas include:

1. Safe & Prepared City
2. Transportation Mobility & Connectivity
3. Healthy & Livable City
4. Economic Prosperity
5. Sustainable & Resilient City
6. Accountable & Responsive City Government
7. Equity



All projects presented in the CIP are carefully programmed in concurrence with the City's QLMP to ensure the community's capital improvement needs are met both now and in the future. The framework for the CIP is further defined in the City's CIP fiscal policy to provide a structure within which fiscal decisions can be made and to optimize all available resources toward the accomplishment of the City's Core Values as defined in the QLMP.

This CIP budget document was developed by incorporating input from key management team members based on community comments and feedback received throughout the year. Through several workshops, the team then identified and evaluated community needs in the areas of roads/streets, bridges, public buildings, parks and recreation facilities. Each proposed project was reviewed and discussed to ensure funding, timing, and necessity. All projects are evaluated by the City's Planning Commission to ensure consistency with the provisions of the City of Temecula General Plan, while considering the City's long-term vision as developed by the City Council. The proposed circulation, infrastructure, and parks and

CAPITAL IMPROVEMENT PROGRAM SUMMARY

recreation projects are reviewed and approved by the Planning Commission, Public/Traffic Safety Commission, and the Parks and Recreation Commission.

Projects have been scheduled in each of the five fiscal years based on community needs, as determined by the City Council and availability of funding. Priority rankings in each major category (Circulation, Housing, Infrastructure, Parks and Recreation, and Projects Funded by Community Facilities District (CFD) Bonds) have been assigned in accordance with the priority guidelines as follows:

- LEVEL I:** The project is urgent and must be completed as soon as feasible. Failure to address the project may impact the health, safety, or welfare of the community or have a potential significant impact on the financial well-being of the City. The project must be initiated, or financial opportunity losses may result.

- LEVEL II:** The project is important and addressing it is necessary. The project impacts safety, law enforcement, health, welfare, economic base, quality of life, and has been identified as a priority in the Quality-of-Life Master Plan.

- LEVEL III:** The project will enhance quality of life and will provide a benefit to the community. Completion of the project will improve the community by providing cultural, recreational, and/or aesthetic value, or is deemed as a necessary improvement to a public facility.

- FUTURE YEARS PROJECTS:** The project will be an improvement to the community but does not necessarily need to be completed within a five-year capital improvement program time frame.

FISCAL YEARS 2024-28 CAPITAL IMPROVEMENT PROGRAM SUMMARY

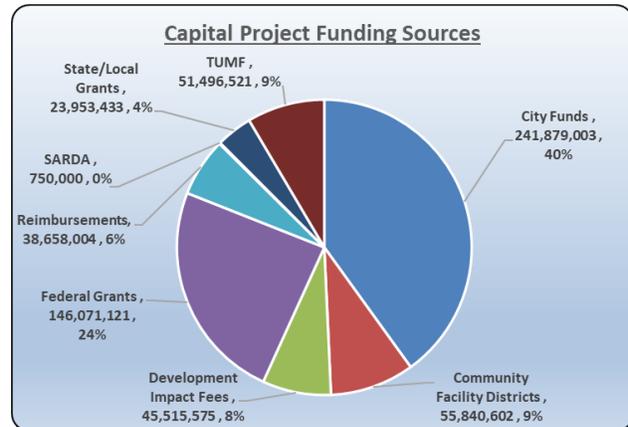
The CIP includes a total of \$818,836,828 in identified Capital Projects, with a total of \$604,164,259 in project funding. There is \$214,672,573 in “Unspecified” project funding, indicating that a revenue source has not yet been secured for these projects, which have been identified as necessary infrastructure for the City, and will require that funding sources be identified before the project construction can commence.

Project Type	Number of Projects	Total Project Cost
Circulation	23	537,052,350
Housing	4	20,401,000
Infrastructure	56	134,282,534
Parks/Rec	18	62,644,210
CFD-Funded	3	64,456,734
Total CIP	104	818,836,828

The administrative costs associated with managing the development of these projects have been estimated (generally as five to ten percent of estimated construction costs) and programmed in each project budget.

CAPITAL IMPROVEMENT PROGRAM SUMMARY

Various sources contribute to the funding of the Capital Improvement Program, including many City Funds, State and Federal Grants, Community Facility District Funds, Successor Agency Funds, and Transportation Uniform Mitigation Fee (TUMF) Funds. The City seeks all available funding sources for projects, including federal, state, and local grants, outside contributions and City funds. Total funding for the Fiscal Years 2024-28 CIP program reflects 64% from outside funding sources, with the remaining 36% provided by various City funds, including Measure S, Measure A, Development Impact Fee Funds, General Fund, Capital Financing, and several other sources.



A total of 12 new projects have been added to the CIP including the following:

- 13) Bike Lane Upgrades – Citywide
- 14) Bridge Maintenance
- 15) Interstate 15 Corridor Branding and Visioning Improvements
- 16) Old Town Temecula Parklets Program
- 17) Pavement Management Program Update
- 18) Pedestrian Ramp Upgrades – Citywide
- 19) Sidewalks – Third Street
- 20) Storm Drainpipe Lining
- 21) Traffic Signal – Safety Lights and Signal Communication Upgrades
- 22) Traffic Signal – Pedestrian Signal Equipment Upgrade Phase 2 – Citywide
- 23) Uptown Temecula Affordable Housing Site
- 24) Vacant Parcel Clean-Up and Beautification

As part of the development of the Capital Improvement Program budget, each project is evaluated to identify any ongoing impacts to the Operating Budget. Six projects reflect the addition of ongoing operating costs, while one project identifies ongoing operating savings. The amounts identified on the table are incorporated into the General Fund Five-Year Forecast.



DESCRIPTION OF REVENUE SOURCES

Assembly Bill 2766 (AB 2766)

State funds that are available to implement programs and projects that reduce air pollution from motor vehicles.

Capital Financing

Funding available through financing proceeds to be used for Capital Improvements.

Community Development Block Grant (CDBG)

The Federal Department of Housing and Urban Development (HUD) provides funds through the Community Development Block Grant Program (CDBG) for local community development, housing activities, and public services. The primary objective of the CDBG Program is the development of viable communities by providing decent housing, a suitable living environment, and expanded economic opportunities primarily focused on low- and moderate-income persons and neighborhoods.

Community Facilities District (CFD)

A tool that allows the City to construct desired and authorized public improvements with costs of the projects paid for by the benefitted properties within the boundaries of a designated area. The costs are then financed through the issuance of bonds payable over a period of years.

Department of Water Resources (DWR) Proposition 84

Funding made available from the State of California Department of Water Resources funding from the Safe Drinking Water, Water Quality and Supply, Flood Control, River and Coastal Protection Bond Act of 2006. 2015 Proposition 84 Integrated Regional Water Management (IRWM) Implementation Grant, California Public Resources Code Section 75026 of Divisions 26.5 of the California Water Code (CWC).

Development Impact Fees (DIF)

Fees generated by development applications to offset the effect of development to include infrastructure, fire protection, public facilities and services, libraries, roads, schools, parks, traffic signal mitigation and open space/public art. Fees are determined by the cost of the project at the time of application.

Facilities Replacement Fund

This Fund was established to accumulate resources necessary to replacement future Facilities systems, equipment and fixtures.

General Fund

City General Funds retained for capital improvement projects.

Highway Safety Improvement Program

The Highway Safety Improvement Program (HSIP), codified as Section 148 of Title 23, United States Code (23 U.S.C §148), is a core federal-aid program to States for the purpose of achieving a significant reduction in fatalities and serious injuries on all public roads.

Highway Bridge Program

This program is funded by Federal Highway Administration (FHWA) and authorized by United States Code (USC) Title 23, Section 144. The purpose of the Program is to replace or rehabilitate public highway bridges over waterways, other topographical barriers, other highways, or railroads when the State and the Federal Highway Administration determine that a bridge is significantly important and is unsafe because of structural deficiencies, physical deterioration, or functional obsolescence.

DESCRIPTION OF REVENUE SOURCES

Infrastructure for Rebuilding America (INFRA)

The INFRA program provides dedicated, discretionary funding for projects that address critical issues facing our nation's highways and bridges.

Local Early Action Planning (LEAP) Grant

This grant program is provided by the California Department of Housing and Community Development (HCD). LEAP provides one-time grant funding to cities and counties to update their planning documents and implement process improvements that will facilitate the acceleration of housing production and help local governments prepare for their 6th cycle Regional Housing Needs Allocation (RHNA).

Measure A (Local Streets and Roads)

Riverside County's half-cent sales tax to fund transportation projects to improve local streets and roads, major highways, commuter rail, and public transit throughout Riverside County.

Measure S

Pursuant to Ordinance 16-06, on November 8, 2016, the people of Temecula approved a local 1% Transactions and Use Tax, effective on April 1, 2017, to maintain 9-1-1 emergency response times, prevent cuts to local paramedic, police, fire protection, school safety patrols, youth/after-school, senior, disabled services, improve freeway interchanges, reduce traffic and provide for other general services.

Mobile Source Air Pollution Reduction Review Committee (MSRC)

The MSRC is the Mobile Source Air Pollution Reduction Review Committee, established under state law (AB 2766) whose sole mission is to fund projects that reduce air pollution from motor vehicles within the South Coast Air District in Southern California.

Public Art Fund

Public Artwork enhances the quality of life for individuals living and working in the Temecula. This fund was adopted by City Council for design, acquisition, installation, improvement, maintenance and insurance of public artwork displayed on City property; offering of performing arts programs on City property for the community; and art education programs on City property for the community (provided, however, that not more than five percent of the fund's annual budget shall be used for this purpose).

Quimby

The City's park-in-lieu or park development fee is assessed under provisions of the Subdivision Map Act which allows the City to require the dedication of land or the payment of a fee in lieu of land to be used for the purchase (or development) of park property.

Reimbursements/Other

Funding made available from other agencies or sources on a reimbursement, donation, and contribution basis. The actual agreement states the conditions of monies specific to a particular project.

Safe, Accountable, Flexible, Efficient, Transportation Equity Act - Legacy for Users (SAFETEA-LU)

Signed into law on August 10, 2005, and provides for highways, highway safety, and public transportation to improve safety, reduce traffic congestion, and other activities related to solving transportation problems. This new program takes off where STP, TEA-21, and ISTEA left off.

DESCRIPTION OF REVENUE SOURCES

Senate Bill 1/Road Repair and Accountability Act (RMRA)/Active Transportation Program (ATP)

The State of California imposes per gallon excise and sales taxes on fuel sales, as well as registration taxes on motor vehicles, for allocation to agencies for transportation purposes. In 2017, the State established the Road Repair and Accountability Act (RMRA) to allocate a greater share of additional monies for transportation purposes.

Senate Bill 2

SB 2 (2017) is part of a \$15 billion housing package aimed at addressing the state's housing shortage and high housing costs. Specifically, SB 2 established a permanent source of revenue intended to increase the affordable housing stock in California. The PGP is intended for the preparation, adoption, and implementation of plans that streamline housing approvals and accelerate housing production.

Senate Bill 621

Represents a regional organization made up of tribal governments primarily within Riverside and San Bernardino counties. Tribal Alliance of Sovereign Indian Nations (TASIN) member tribes contribute a percentage of their gaming revenues to the Indian Gaming Special Distribution Fund (SDF), as established by the State Legislature, to offset the impacts of Indian gaming on public services and infrastructure.

Senate Bill 821

B 821, the Bicycle and Pedestrian Facilities Program, is provided through the Transportation Development Act (TDA), funded through a ¼ cent of the general sales tax collected statewide. The TDA provides two major sources of funding for public transportation: the Local Transportation Fund (LTF) and the State Transit Assistance (STA). The LTF provides funding for essential transit and commuter rail services, SB 821 and planning. Each year, two percent of the LTF revenue is made available for use on bicycle and pedestrian facility projects through the SB 821 program.

State Transportation Improvement Program (STIP)

The State Transportation Improvement Program (STIP) is the biennial five-year plan adopted by the California Transportation Commission (CTC) for future allocations of certain state transportation funds for state highway improvements, intercity rail, and regional highway and transit improvements. State law requires the Commission to update the STIP biennially, in even-numbered years, with each new STIP adding two new years to prior programming commitments.

State Highway Operation Protection Program & Minor Program (SHOPP)

State Highway System's program that funds repair and preservations, emergency repairs, safety improvements and some highway operational improvements.

Surface Transportation Program (STP)

Federal funds available for local agencies to improve the safety and efficiency of the local transportation system.

Sustainable Communities Program

The Sustainable Communities Program is a key Southern California Association of Governments (SCAG) initiative for implementing the 2016-2040 Regional Transportation Plan/Sustainable Communities Strategy (RTP/SCS), combining Integrated Land Use assistance for integrated land use and transportation planning with Green Region assistance aimed at local sustainability and Active Transportation assistance for bicycle and pedestrian planning efforts.

DESCRIPTION OF REVENUE SOURCES

Tax Allocation Refunding Bonds Series 2017A and 2017B

As of January 31, 2012, the Redevelopment Agency of the City of Temecula has been dissolved and the City has elected to become the Successor Agency. The Successor Agency will be responsible for the winding down of the remaining activities of the dissolved Redevelopment Agency. These remaining activities include completing affordable housing and infrastructure projects that are funded with tax allocation bonds issued by the former redevelopment agency. The Series 2017A and 2017B Refunding Bonds were issued in 2017 to refinance 2002, 2006, 2007, 2010, and 2011 Tax Allocation Bonds to provide financing for low and moderate income housing projects. The outstanding bonds will be repaid in full in 2038. Monies to pay bond debt service is requested from the State and disbursed by the County from the Trust Fund established to accumulate tax increment generated by the former Temecula Redevelopment Agency area.

Technology Replacement Fund

This fund is used for the replacements of computers, system Software and all other Information Technology equipment.

Transportation Uniform Mitigation Fee (TUMF)

Multi-jurisdictional development impact fee paid for by new development to provide the transportation infrastructure necessary to accommodate new development.

WRCOG-BEYOND Framework Fund Program

Local assistance funding program for Economic Development and Sustainability Projects.



CAPITAL PROJECTS REVENUE SUMMARY

Funding Source	Prior Years Actuals	2022-23 Amended	2023-24 Proposed Budget	2024-25 Projected	2025-26 Projected	2026-27 Projected	2027-28 Projected	Total Project Cost
City Funds								
Affordable Housing	7,166,607	6,842,330	700,000					14,708,937
Assembly Bill 2766	1,514,332	427,889	144,575	143,830	151,664	162,554	174,225	2,719,069
Capital Financing	6,405,000							6,405,000
Community Reinvestment Program		4,000,000	1,925,000					5,925,000
Contribution of Land		561,000	1,300,000					1,861,000
Facilities Replacement Fund	993,310	1,230,050	1,050,000	1,000,000	1,000,000	1,000,000	1,000,000	7,273,360
Gas Tax	1,200,000							1,200,000
General Fund	22,053,295	500,000	766,443	500,000	500,000			24,319,738
Measure A	21,245,725	7,319,935	1,778,140	1,560,464	2,325,358	1,866,506	1,995,916	38,092,044
Measure S	34,968,644	35,708,494	15,924,282	11,888,330	3,303,210	2,703,660	3,235,760	107,732,380
Proposition 42	88,000							88,000
RMRA - Road Repair & Accountability Act	7,304,425	3,809,387	2,604,448	3,020,673	2,827,154	2,883,697	2,941,371	25,391,155
Service Level C - Zone 28	28,346	371,654	100,000					500,000
Street Maintenance Fund		3,600,000						3,600,000
TEAM - Temecula Energy Efficiency Asset Fund		698,929	100,000					798,929
Technology Replacement Fund		763,534						763,534
Uptown Temecula New Streets In Lieu Fee		500,857						500,857
City Funds Total	102,967,684	66,334,059	26,392,888	18,113,297	10,107,386	8,616,417	9,347,272	241,879,003
Community Facility District Funds								
CFD 01-02 (Harveston)	1,005,840							1,005,840
CFD 03-01 (Crowne Hill)	502,211							502,211
CFD 03-02 (Roripaugh Ranch)	38,401,739	8,342,918						46,744,657
CFD 03-03 (Wolf Creek)	837,236	27,808						865,044
CFD 16-01 (Roripaugh Ranch-Phase II)		6,722,850						6,722,850
Community Facility Districts Total	40,747,026	15,093,576						55,840,602



CAPITAL PROJECTS REVENUE SUMMARY

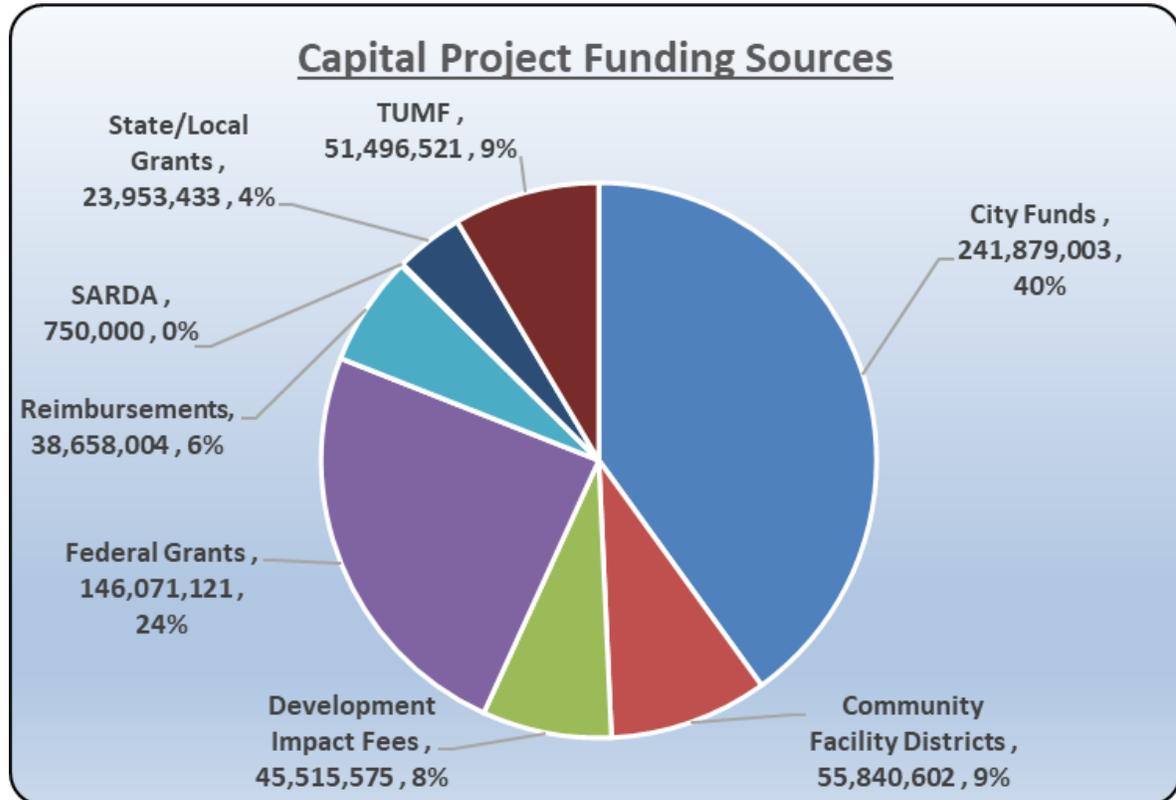
Funding Source	Prior Years Actuals	2022-23 Amended	2023-24 Proposed Budget	2024-25 Projected	2025-26 Projected	2026-27 Projected	2027-28 Projected	Total Project Cost
<u>Development Impact Fee Funds</u>								
DIF-Corporate Facilities	1,002,087	600,000						1,602,087
DIF-Fire Protection Facilities			551,584	67,651				619,235
DIF-Library Facilities	2,194,486	67,440						2,261,926
DIF-Open Space & Trails	761,250	360,000						1,121,250
DIF-Park & Rec Improvements	1,572,490	3,371,208	1,100,000					6,043,698
DIF-Police Facilities	676,113	732,000						1,408,113
DIF-Quimby	850,000	3,593,952	2,536,640					6,980,592
DIF-Street Improvements	12,135,675	1,680,623	2,955,960	100,000	5,631,071			22,503,329
DIF-Traffic Signals	1,303,493	702,262	50,000	544,590	375,000			2,975,345
Development Impact Fees Total	20,495,594	11,107,485	7,194,184	712,241	6,006,071			45,515,575
<u>Federal Grants</u>								
BTA - Bicycle Transportation Account	223,311							223,311
CDBG - Community Development Block Grant	1,094,496	1,133,508	413,863	325,000	325,000	325,000	325,000	3,941,867
COVID		663,668						663,668
CMAQ-Congestion Mitigation Air Quality	773,167	1,134,864						1,908,031
HBP-Highway Bridge Program	331,242	4,123,758			15,130,345			19,585,345
HSIP-Highway Safety Improvement Program	26,818	2,579,092	1,147,480	2,236,310				5,989,700
INFRA - Infrastructure for Rebuilding America Grant		50,000,000						50,000,000
MSRC-Mobile Source Air Review Committee Grant		141,000						141,000
SAFETEA-LU - Safe, Accountable, Flexible, Efficient Transportation	1,439,839	1,602,360						3,042,199
STIP-Surface Transportation Improvement Program		47,600,000						47,600,000
STP (RCTC) - Surface Transportation Program	12,035,211	940,789						12,976,000
Federal Grants Total	15,924,084	109,919,039	1,561,343	2,561,310	15,455,345	325,000	325,000	146,071,121



CAPITAL PROJECTS REVENUE SUMMARY

Funding Source	Prior Years Actuals	2023-24						Total Project Cost
		2022-23 Amended	Proposed Budget	2024-25 Projected	2025-26 Projected	2026-27 Projected	2027-28 Projected	
<u>Reimbursements/Other</u>								
County AD 159		4,008,270						4,008,270
Developer Contribution	246,764	10,783,975	116,590					11,147,329
Reimbursement-Pechanga IGA	5,000,000	1,150,000	1,400,000	200,000	200,000	200,000	200,000	8,350,000
Reimbursements	9,212,546	4,249,277						13,461,823
Reimbursements/Other	1,190,582							1,190,582
Settlement Proceeds	500,000							500,000
Reimbursements/Other Total	16,149,892	20,191,522	1,516,590	200,000	200,000	200,000	200,000	38,658,004
<u>Successor Agency to the Redevelopment Agency (SARDA)</u>								
RPTTF-Redevelopment Property Tax Trust Fund			750,000					750,000
SARDA Total			750,000					750,000
<u>State/Local Grants</u>								
Beyond Grant	19,857							19,857
Grants	213,035	2,603,021						2,816,056
Senate Bill 1 - Active Transportation Program	829,463	4,431,537						5,261,000
Indian Nations	14,446,520	160,000						14,606,520
SHOPP - State Highway Operation & Protection Program		1,250,000						1,250,000
State/Local Grants Total	15,508,875	8,444,558						23,953,433
<u>Transportation Uniform Mitigation Fund (TUMF)</u>								
TUMF	1,438,000							1,438,000
TUMF (CETAP/RCTC)	5,825,056	4,547,453						10,372,509
TUMF (RCTC)	6,795,000							6,795,000
TUMF (WRCOG)	19,601,424	13,289,588						32,891,012
Transportation Uniform Mitigation Fund (TUMF) Total	33,659,480	17,837,041						51,496,521
Grand Total	245,452,635	248,927,279	37,415,005	21,586,848	31,768,802	9,141,417	9,872,272	604,164,259

CIP MAJOR REVENUE SOURCES



PROJECTED REVENUES: \$604,164,259



CAPITAL PROJECT EXPENDITURE SUMMARY

Project Name	Prior Years Actuals	2022-23 Amended	2023-24 Proposed Budget	2024-25 Projected	2025-26 Projected	2026-27 Projected	2027-28 Projected	Total Project Cost
Circulation Projects								
Butterfield Stage Road Storm Drain Improvements	-	7,008,270	-	-	-	-	-	7,008,270
Cherry Street Extension & Murrieta Creek Crossing	396,378	402,922	200,000	67,172	3,224,618	-	33,090,000	37,381,090
De Portola Road/Jedediah Smith Road Roundabout	-	1,000,000	450,000	-	-	-	-	1,450,000
Diaz Road Expansion	1,025,055	9,616,458	672,376	-	3,614,478	-	-	14,928,367
Flashing Beacons & Speed Advisory Signs	232,383	74,901	32,000	-	32,000	-	32,000	403,284
French Valley Parkway/I-15 Improvements - Phase II	36,252,605	102,013,741	315,000	170,000	-	-	-	138,751,346
French Valley Parkway/I-15 Improvements - Phase III	3,068,638	508,156	-	-	8,954,000	-	131,564,000	144,094,794
I-15 Congestion Relief	1,397,708	7,494,002	367,000	-	-	-	-	9,258,710
I-15/State Route 79 South Ultimate Interchange	49,220,610	1,871,287	-	-	-	-	-	51,091,897
Medians & Parkways - Citywide	666,838	228,000	-	-	-	-	-	894,838
Motor Car Parkway Improvements	-	-	750,000	-	-	-	-	750,000
Murrieta Creek Bridge At Overland	1,014,775	6,451,185	166,960	100,000	18,283,000	-	-	26,015,920
Overland Drive Extension Commerce Center	7,861,006	456,891	-	-	-	-	-	8,317,897
Overland Drive Widening	239,425	1,314,595	439,000	-	2,478,416	-	-	4,471,436
Pavement Rehabilitation Program - Citywide	35,664,221	11,428,288	3,643,565	4,581,137	4,664,352	4,750,203	4,449,127	69,180,893
Rainbow Canyon Road Pavement Rehabilitation	-	1,150,000	1,750,000	-	-	-	-	2,900,000
Rancho California Road Median Improvements	-	218,000	500,000	-	3,137,000	-	-	3,855,000
Traffic Signal - Equipment Enhancement Program - Citywide	838,102	1,518,686	260,000	260,000	260,000	260,000	260,000	3,656,788
Traffic Signal - Installation - Citywide	1,099,141	1,328,541	-	-	375,000	165,000	-	2,967,683
Traffic Signal - Park & Ride Access Improvements	1,518,590	692,306	-	-	-	-	-	2,210,896
Traffic Signal - System Upgrade	79,430	502,470	75,000	-	-	-	-	656,900
Ynez Road Improvements - Phase I	-	600,000	1,400,000	-	-	-	-	2,000,000
Ynez Road Improvements - Phase II	347,255	(0)	-	-	289,123	1,588,858	2,581,107	4,806,343
Circulation Total	140,922,159	155,878,699	11,020,901	5,178,309	45,311,987	6,764,061	171,976,234	537,052,350
Housing Projects								
Habitat for Humanity Old Town Units	-	561,000	700,000	-	-	-	-	1,261,000
Las Haciendas Affordable Housing Project	7,166,607	2,963,393	-	-	-	-	-	10,130,000
Uptown Temecula Affordable Housing Site	-	-	2,300,000	-	-	-	-	2,300,000
Vine Creek Affordable Housing Project	-	6,710,000	-	-	-	-	-	6,710,000
Housing Total	7,166,607	10,234,393	3,000,000	-	-	-	-	20,401,000



CAPITAL PROJECT EXPENDITURE SUMMARY

Project Name	Prior Years Actuals	2022-23 Amended	2023-24 Proposed Budget	2024-25 Projected	2025-26 Projected	2026-27 Projected	2027-28 Projected	Total Project Cost
Infrastructure Projects								
American With Disabilities Act (ADA) Transition Plan Implementation	88,242	816,430	492,523	403,660	403,660	403,660	403,660	3,011,835
Auto Mall Wayfinding Signs	-	200,000	-	-	-	-	-	200,000
Bike Lane And Trail Program - Citywide	297,736	440,606	144,575	143,830	1,296,222	162,554	174,225	2,659,748
Bike Lane and Trail Program - Great Oak Trail Lighting	28,346	371,654	428,600	-	-	-	-	828,600
Bike Lane and Trail Program - RRSP Trails	-	360,000	1,740,000	-	-	-	-	2,100,000
Bike Lane And Trail Program - Temecula Creek South Side Trail	360,527	462,192	200,000	-	8,593,350	-	-	9,616,069
Bike Lane Upgrades - Citywide	-	-	274,500	-	-	-	-	274,500
Bridge Maintenance	-	-	488,160	-	488,160	-	488,160	1,464,480
City Facilities Rehabilitation	2,993,310	950,357	1,050,000	1,000,000	1,000,000	1,000,000	1,000,000	8,993,666
City Facility Security	67,926	182,074	-	-	-	-	-	250,000
Citywide Drainage Master Plan	33,150	691,850	-	-	-	-	-	725,000
Citywide Financial System Upgrade	183,008	1,193,710	-	-	-	-	-	1,376,718
Citywide Security Cameras	3,198,238	1,293,547	-	-	-	-	-	4,491,785
Citywide Streetlight Acquisition & Light Emitting Diode (LED) Retrofit	7,919,921	83,389	-	-	-	-	-	8,003,311
Community Recreation Center (CRC) Renovations	451,665	8,232,263	2,970,946	2,272,195	-	-	-	13,927,069
Community Wildfire Protection Plan	-	378,000	-	-	-	-	-	378,000
Comprehensive General Plan Update	389,799	1,420,201	400,000	500,000	500,000	-	-	3,210,000
Electric Vehicles Charging Station	183,544	309,185	-	-	-	-	-	492,729
Fiber Optic Communication System Upgrade	1,161,900	439,300	-	-	-	-	-	1,601,200
Fiber Optic Communications Systems - Citywide	-	600,000	-	-	-	-	-	600,000
Fire Station 73 Gym/Garage	266,874	263,506	170,000	2,777,135	-	-	-	3,477,515
Fire Station 84 Training Room Renovation	244,841	1,396,187	448,248	-	-	-	-	2,089,276
History Museum	-	-	-	454,000	-	-	-	454,000
I-15/State Route 79 South Interchange Enhanced Landscaping	400,231	3,158,252	-	-	-	-	-	3,558,483
Interstate 15 Corridor Branding and Visioning Improvements	-	-	200,000	200,000	200,000	200,000	200,000	1,000,000
Library Parking - Phase II	3,261,162	75,733	-	-	-	-	-	3,336,895
Local Roadway Safety Plan	81,580	8,420	-	-	-	-	-	90,000
Margarita Recreation Center	2,401,072	10,200,436	-	-	-	-	-	12,601,508
Mary Phillips Senior Center Emergency Generator	33,280	202,658	-	-	-	-	-	235,939
Mary Phillips Senior Center Enhancement And Renovation	200,241	2,086,784	-	-	-	-	-	2,287,025
Mary Phillips Senior Center Outdoor Recreation Area	-	863,668	-	-	-	-	-	863,668
Medians & Traffic Calming Improvements - Citywide	107,798	619,103	-	250,000	-	-	-	976,900
Murrieta Creek Improvements	393,971	911,762	180,000	-	-	-	-	1,485,734



CAPITAL PROJECT EXPENDITURE SUMMARY

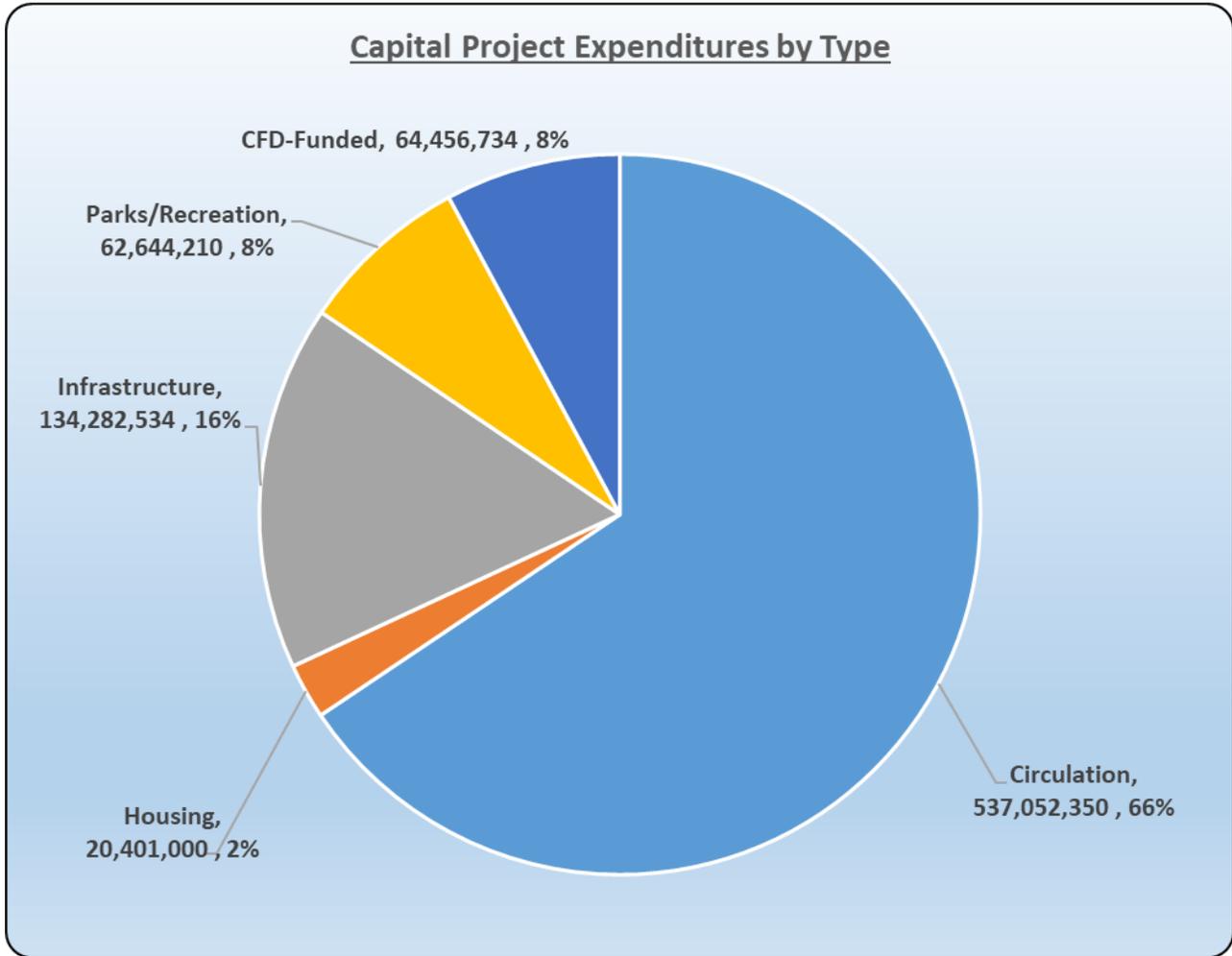
Project Name	Prior Years Actuals	2022-23 Amended	2023-24					Total Project Cost
			Proposed Budget	2024-25 Projected	2025-26 Projected	2026-27 Projected	2027-28 Projected	
Nicolas Road Multi-Use Trail Extension	-	450,000	-	-	-	-	-	450,000
Old Town Parking Structure	216,857	783,143	-	-	-	-	-	1,000,000
Old Town Security Camera & Sound System	177,617	1,082,383	-	-	-	-	-	1,260,000
Old Town Temecula Parklets Program	-	-	450,000	-	-	-	-	450,000
Pavement Management Program Update	-	-	375,000	-	-	-	-	375,000
Pedestrian Ramp Upgrades - Citywide	-	-	275,000	-	-	-	-	275,000
Pedestrian Signal Equipment Upgrade - Citywide	790,101	216,099	-	-	-	-	-	1,006,200
RCWD Recycled Water Accelerated Retrofit Program	23,016	201,985	-	-	-	-	-	225,000
Santa Gertrudis Creek Pedestrian/Bicycle Trail Extension	6,230,840	1,102,755	-	-	-	-	-	7,333,595
Santa Gertrudis Creek Phase II - Margarita Under-Crossing	553,108	2,633,094	851,013	-	-	-	-	4,037,215
Sidewalks - Citywide	928,404	1,246,725	594,524	500,000	500,000	500,000	500,000	4,769,653
Sidewalks - DLR Drive	223,131	241,735	-	-	-	-	-	464,866
Sidewalks - Old Town Improvements	1,608,653	485,773	286,484	351,819	-	-	-	2,732,729
Sidewalks - Third Street	-	-	972,900	-	-	-	-	972,900
Storm Drain Pipe Lining	-	-	532,550	-	532,550	-	1,065,100	2,130,200
Temecula Elementary School (TES) Pool Renovation	57,571	77,529	-	-	-	-	-	135,100
Temecula Park & Ride	4,359,423	300,795	-	-	-	-	-	4,660,218
Traffic Signal - Pedestrian Signal Equipment Upgrade Phase 2 - Citywide	-	-	572,700	-	-	-	-	572,700
Traffic Signal - Safety Lights and Signal Communications Upgrade- Citywide	-	-	255,000	3,000,900	-	-	-	3,255,900
Traffic Signal-Promenade Mall Ring Road	11,740	482,260	25,000	-	-	-	-	519,000
Urban Forest Management Plan	316,641	59,588	-	-	-	-	-	376,230
Utility Undergrounding - Citywide	93,520	150,855	-	-	-	-	-	244,375
Vacant Parcel Clean-up and City Beautification	-	-	375,000	-	-	-	-	375,000
Infrastructure Total	40,338,985	47,725,985	14,752,723	11,853,539	13,513,942	2,266,214	3,831,145	134,282,534
Parks/Recreation Projects								
Children's Museum Enhancement Project	313,257	231,833	-	-	-	-	-	545,090
Community Recreation Center Splash Pad & Shade Structures	181,128	1,218,872	282,147	-	-	-	-	1,682,147
Dog Park Renovation	15,116	614,884	110,000	-	-	-	-	740,000
Flood Control Channel Reconstruction & Repair	2,066,301	202,020	323,030	400,000	4,343,659	-	-	7,335,010
Harveston Community Park Building Renovation and Expansion	-	2,000,000	750,000	-	-	-	-	2,750,000
Infill Recreational Amenities	-	400,000	-	-	-	-	-	400,000
Murrieta Creek Regional Sports Park	-	1,000,000	1,320,000	80,000	12,547,822	-	-	14,947,822
Park Restrooms Renovations, Expansion And Americans With Disabilities A	209,474	1,135,325	1,925,000	-	-	-	-	3,269,800



CAPITAL PROJECT EXPENDITURE SUMMARY

Project Name	Prior Years Actuals	2022-23 Amended	2023-24					Total Project Cost
			Proposed Budget	2024-25 Projected	2025-26 Projected	2026-27 Projected	2027-28 Projected	
Parks Improvement Program	2,363,553	668,447	696,374	650,000	650,000	650,000	650,000	6,328,374
Pickleball Courts	98,747	2,101,253	1,100,878	-	-	-	-	3,300,878
Playground Equipment Enhancement & Safety Surfacing	3,918,528	1,539,121	700,000	500,000	500,000	300,000	300,000	7,757,649
Ronald Reagan Sports Park Channel Silt Removal	672,219	27,767	-	-	-	-	-	699,986
Ronald Reagan Sports Park Hockey Rink	-	1,700,000	385,000	-	-	-	-	2,085,000
Ronald Reagan Sports Park Pump Track Shade Structure	-	105,000	15,000	-	-	-	-	120,000
Ronald Reagan Sports Park Restroom Expansion & Renovation	847,753	624,446	-	-	-	-	-	1,472,199
Ronald Reagan Sports Park Skate Park	-	1,500,000	385,000	2,175,000	-	-	-	4,060,000
Sports Court Resurfacing	163,617	106,640	50,000	50,000	50,000	50,000	50,000	520,257
Sports Field Lighting - Light Emitting Diode (LED) Conversion	580,732	949,268	700,000	700,000	700,000	700,000	300,000	4,630,000
Parks/Recreation Total	11,430,423	16,124,877	8,742,429	4,555,000	18,791,481	1,700,000	1,300,000	62,644,210
<u>Projects Funded by Community Facilities District Bonds</u>								
Butterfield Stage Road Extension	39,886,741	1,520,289	-	-	-	-	-	41,407,030
Nicolas Road Extension & Improvements	11,784	22,172,876	-	-	-	-	-	22,184,660
Pechanga Parkway Environmental Mitigation	865,044	-	-	-	-	-	-	865,044
Projects Funded by Community Facilities District Bonds Total	40,763,569	23,693,165	-	-	-	-	-	64,456,734
Total Capital Improvement Program	240,621,744	253,657,119	37,516,053	21,586,848	77,617,410	10,730,275	177,107,379	818,836,828

EXPENDITURE SUMMARY BY PROJECT TYPE



PROJECTED EXPENDITURES: \$818,836,828



CAPITAL PROJECTS SUMMARY - BY FUNDING SOURCE

Funding Source - Project Name	Prior Years Actuals	2022-23 Amended	2023-24 Preliminary Budget	2024-25 Projected	2025-26 Projected	2026-27 Projected	2027-28 Projected	Total Project Cost
<u>Assembly Bill 2766</u>								
Bike Lane And Trail Program - Citywide	218,419	427,889	144,575	143,830	151,664	162,554	174,225	1,423,156
Bike Lane And Trail Program - Temecula Creek South	67,845	-	-	-	-	-	-	67,845
Electric Vehicles Charging Station	47,000	-	-	-	-	-	-	47,000
Santa Gertrudis Creek Pedestrian/Bicycle Trail Extension	58,683	-	-	-	-	-	-	58,683
Temecula Park & Ride	1,122,385	-	-	-	-	-	-	1,122,385
Project Funding	1,514,332	427,889	144,575	143,830	151,664	162,554	174,225	2,719,069
Revenue Projection	1,764,863	216,955	142,977	145,837	148,754	151,729	154,763	
Available Funding	250,531	39,597	37,999	40,007	37,096	26,271	6,810	
<u>Capital Financing</u>								
Margarita Recreation Center	6,405,000	-	-	-	-	-	-	6,405,000
Project Funding	6,405,000	-	-	-	-	-	-	6,405,000
Revenue Projection	6,405,000	-	-	-	-	-	-	
Available Funding	-	-	-	-	-	-	-	
<u>Community Facility Districts</u>								
Butterfield Stage Road Extension	38,401,739	635,201	-	-	-	-	-	39,036,940
French Valley Parkway/I-15 Improvements - Phase II	1,005,840	-	-	-	-	-	-	1,005,840
I-15/State Route 79 South Ultimate Interchange	502,211	-	-	-	-	-	-	502,211
Nicolas Road Extension & Improvements	-	14,430,567	-	-	-	-	-	14,430,567
Pechanga Parkway Environmental Mitigation	837,236	27,808	-	-	-	-	-	865,044
Project Funding	40,747,026	15,093,576	-	-	-	-	-	55,840,602
Revenue Projection	55,837,445	3,157	-	-	-	-	-	
Available Funding	15,090,419	-	-	-	-	-	-	
<u>Community Reinvestment Program</u>								
Old Town Temecula Parklets Program	-	-	450,000	-	-	-	-	450,000
Sidewalks - Old Town Improvements	-	-	100,000	-	-	-	-	100,000
Uptown Temecula Affordable Housing Site	-	-	1,000,000	-	-	-	-	1,000,000
Vacant Parcel Clean-up and City Beautification	-	-	375,000	-	-	-	-	375,000
Vine Creek Affordable Housing Project	-	4,000,000	-	-	-	-	-	4,000,000
Project Funding	-	4,000,000	1,925,000	-	-	-	-	5,925,000
Revenue Projection	-	4,000,000	1,925,000	-	-	-	-	
Available Funding	-	-	-	-	-	-	-	



CAPITAL PROJECTS SUMMARY - BY FUNDING SOURCE

Funding Source - Project Name	Prior Years Actuals	2022-23 Amended	2023-24 Preliminary Budget	2024-25 Projected	2025-26 Projected	2026-27 Projected	2027-28 Projected	Total Project Cost
Development Impact Fees (DIF)								
DIF - Corporate Facilities								
City Facilities Rehabilitation	250,000	-	-	-	-	-	-	250,000
Citywide Security Cameras	752,087	-	-	-	-	-	-	752,087
Old Town Security Camera & Sound System	-	600,000	-	-	-	-	-	600,000
Project Funding	1,002,087	600,000	-	-	-	-	-	1,602,087
Revenue Projection	1,307,458	446,896	463,289	122,367	319,444	34,626	34,626	
Available Funding	305,371	152,267	615,556	737,923	1,057,367	1,091,993	1,126,619	
DIF - Fire Facilities								
Fire Station 73 Gym/Garage	-	-	103,336	67,651	-	-	-	170,987
Fire Station 84 Training Room Renovation	-	-	448,248	-	-	-	-	448,248
Project Funding	-	-	551,584	67,651	-	-	-	619,235
Revenue Projection	-	279,772	271,812	67,651	177,449	34,209	34,209	
Available Funding	-	279,772	-	-	177,449	211,658	245,867	
DIF - Library								
Library Parking - Phase II	2,194,486	67,440	-	-	-	-	-	2,261,926
Project Funding	2,194,486	67,440	-	-	-	-	-	2,261,926
Revenue Projection	2,788,349	689,911	525,577	220,555	96,103	60,236	60,236	
Available Funding	593,863	1,216,334	1,741,911	1,962,466	2,058,569	2,118,805	2,179,041	
DIF - Open Space & Trails								
Bike Lane And Trail Program - Citywide	72,177	-	-	-	-	-	-	72,177
Bike Lane and Trail Program - RRSP Trails	-	360,000	-	-	-	-	-	360,000
Nicolas Road Multi-Use Trail Extension	300,000	-	-	-	-	-	-	300,000
Santa Gertrudis Creek Pedestrian/Bicycle Trail Extension	389,073	-	-	-	-	-	-	389,073
Project Funding	761,250	360,000	-	-	-	-	-	1,121,250
Revenue Projection	914,933	414,523	326,554	84,977	43,764	43,814	43,814	
Available Funding	153,683	208,206	534,760	619,737	663,501	707,315	751,129	
DIF - Parks & Recreation								
Bike Lane and Trail Program - RRSP Trails	-	-	700,000	-	-	-	-	700,000
Children's Museum Enhancement Project	145,090	-	-	-	-	-	-	145,090
Community Recreation Center (CRC) Renovations	200,000	1,321,208	400,000	-	-	-	-	1,921,208
Margarita Recreation Center	-	600,000	-	-	-	-	-	600,000



CAPITAL PROJECTS SUMMARY - BY FUNDING SOURCE

Funding Source - Project Name	Prior Years Actuals	2022-23 Amended	2023-24 Preliminary Budget	2024-25 Projected	2025-26 Projected	2026-27 Projected	2027-28 Projected	Total Project Cost
Pickleball Courts	-	1,450,000	-	-	-	-	-	1,450,000
Playground Equipment Enhancement & Safety Surfacing	1,040,000	-	-	-	-	-	-	1,040,000
Temecula Elementary School (TES) Pool Renovation	135,100	-	-	-	-	-	-	135,100
Urban Forest Management Plan	52,300	-	-	-	-	-	-	52,300
Project Funding	1,572,490	3,371,208	1,100,000	-	-	-	-	6,043,698
Revenue Projection	3,251,697	1,556,305	1,226,034	319,044	164,311	164,499	164,499	
Available Funding	1,679,207	(135,696)	(9,662)	309,382	473,693	638,192	802,691	
DIF - Police Facilities								
Citywide Security Cameras	526,113	595,000	-	-	-	-	-	1,121,113
Library Parking - Phase II	50,000	-	-	-	-	-	-	50,000
Margarita Recreation Center	-	137,000	-	-	-	-	-	137,000
Temecula Park & Ride	100,000	-	-	-	-	-	-	100,000
Project Funding	676,113	732,000	-	-	-	-	-	1,408,113
Revenue Projection	856,521	377,701	332,049	28,773	109,907	14,404	14,404	
Available Funding	180,408	(173,891)	158,158	186,931	296,838	311,242	325,646	
DIF - Quimby								
Bike Lane and Trail Program - RRSP Trails	-	-	690,000	-	-	-	-	690,000
Community Recreation Center (CRC) Renovations	160,000	2,193,952	1,096,640	-	-	-	-	3,450,592
Harveston Community Park Building Renovation and Expansion	-	-	750,000	-	-	-	-	750,000
Infill Recreational Amenities	-	400,000	-	-	-	-	-	400,000
Murrieta Creek Regional Sports Park	-	1,000,000	-	-	-	-	-	1,000,000
Parks Improvement Program	250,000	-	-	-	-	-	-	250,000
Playground Equipment Enhancement & Safety Surfacing	440,000	-	-	-	-	-	-	440,000
Project Funding	850,000	3,593,952	2,536,640	-	-	-	-	6,980,592
Revenue Projection	3,817,986	3,479,035	266,268	8,835	8,835	8,835	8,835	
Available Funding	2,967,986	2,853,069	582,697	591,532	600,367	609,202	618,037	
DIF - Street Improvements								
De Portola Road/Jedediah Smith Road Roundabout	-	200,000	450,000	-	-	-	-	650,000
Diaz Road Expansion	590	-	-	-	-	-	-	590
French Valley Parkway/I-15 Improvements - Phase II	75,360	-	-	-	-	-	-	75,360
Medians & Parkways - Citywide	854,839	39,999	-	-	-	-	-	894,838
Medians & Traffic Calming Improvements - Citywide	40,000	-	-	-	-	-	-	40,000
Murrieta Creek Bridge At Overland	2,010,960	-	166,960	100,000	3,152,655	-	-	5,430,575
Overland Drive Extension Commerce Center	8,082,475	-	-	-	-	-	-	8,082,475
Overland Drive Widening	452,000	1,102,020	439,000	-	2,478,416	-	-	4,471,436



CAPITAL PROJECTS SUMMARY - BY FUNDING SOURCE

Funding Source - Project Name	Prior Years Actuals	2022-23 Amended	2023-24 Preliminary Budget	2024-25 Projected	2025-26 Projected	2026-27 Projected	2027-28 Projected	Total Project Cost
Rancho California Road Median Improvements	-	10,800	500,000	-	-	-	-	510,800
Ynez Road Improvements - Phase I	-	600,000	1,400,000	-	-	-	-	2,000,000
Ynez Road Improvements - Phase II	619,451	(272,196)	-	-	-	-	-	347,255
Project Funding	12,135,675	1,680,623	2,955,960	100,000	5,631,071	-	-	22,503,329
Revenue Projection	13,601,220	2,834,604	3,833,676	237,501	4,385,997	99,670	99,670	
Available Funding	1,465,545	2,619,526	3,497,242	3,634,743	2,389,669	2,489,339	2,589,009	
DIF - Traffic Signals								
Flashing Beacons & Speed Advisory Signs	81,284	-	-	-	-	-	-	81,284
Traffic Signal - Equipment Enhancement Program -	519,831	21,957	-	-	-	-	-	541,788
Traffic Signal - Installation - Citywide	702,378	680,305	-	-	375,000	-	-	1,757,683
Traffic Signal - Safety Lights and Signal Communications Upgrade - Citywide	-	-	50,000	544,590	-	-	-	594,590
Project Funding	1,303,493	702,262	50,000	544,590	375,000	-	-	2,975,345
Revenue Projection	1,612,174	409,519	547,630	33,664	634,970	14,109	14,109	
Available Funding	308,681	15,938	513,568	2,642	262,612	276,721	290,830	
DIF Total Project Funding	20,495,594	11,107,485	7,194,184	712,241	6,006,071	-	-	45,515,575
DIF Total Revenue Projection	28,150,338	10,488,266	7,792,889	1,123,367	5,940,780	474,402	474,402	
DIF Total Available Funding	7,654,744	7,035,525	7,634,230	8,045,356	7,980,065	8,454,467	8,928,869	
Facilities Replacement Fund								
City Facilities Rehabilitation	993,310	950,356	1,050,000	1,000,000	1,000,000	1,000,000	1,000,000	6,993,666
Mary Phillips Senior Center Enhancement And	-	279,694	-	-	-	-	-	279,694
Project Funding	993,310	1,230,050	1,050,000	1,000,000	1,000,000	1,000,000	1,000,000	7,273,360
Revenue Projection	1,739,417	750,000	783,943	1,000,000	1,000,000	1,000,000	1,000,000	
Available Funding	746,107	266,057	-	-	-	-	-	
General Fund								
City Facilities Rehabilitation	1,750,000	-	-	-	-	-	-	1,750,000
Citywide Streetlight Acquisition & Light Emitting Diode (LED) Retrofit	2,503,311	-	-	-	-	-	-	2,503,311
Comprehensive General Plan Update	500,000	500,000	400,000	500,000	500,000	-	-	2,400,000
Flood Control Channel Reconstruction & Repair	650,284	-	-	-	-	-	-	650,284
French Valley Parkway/I-15 Improvements - Phase II	4,236,174	-	-	-	-	-	-	4,236,174
French Valley Parkway/I-15 Improvements - Phase III	30,000	-	-	-	-	-	-	30,000



CAPITAL PROJECTS SUMMARY - BY FUNDING SOURCE

Funding Source - Project Name	Prior Years Actuals	2022-23 Amended	2023-24 Preliminary Budget	2024-25 Projected	2025-26 Projected	2026-27 Projected	2027-28 Projected	Total Project Cost
I-15 Congestion Relief	1,542,267	-	366,443	-	-	-	-	1,908,710
Library Parking - Phase II	37,627	-	-	-	-	-	-	37,627
Murrieta Creek Improvements	135,858	-	-	-	-	-	-	135,858
Old Town Parking Structure	1,000,000	-	-	-	-	-	-	1,000,000
Overland Drive Extension Commerce Center	235,422	-	-	-	-	-	-	235,422
Parks Improvement Program	1,003,059	-	-	-	-	-	-	1,003,059
Pavement Rehabilitation Program - Citywide	5,692,614	-	-	-	-	-	-	5,692,614
Ronald Reagan Sports Park Channel Silt Removal	461,366	-	-	-	-	-	-	461,366
Santa Gertrudis Creek Pedestrian/Bicycle Trail Extension	78,920	-	-	-	-	-	-	78,920
Sidewalks - Citywide	375,000	-	-	-	-	-	-	375,000
Sidewalks - DLR Drive	464,866	-	-	-	-	-	-	464,866
Temecula Park & Ride	1,129,802	-	-	-	-	-	-	1,129,802
Traffic Signal - Park & Ride Access Improvements	226,725	-	-	-	-	-	-	226,725
Project Funding	22,053,295	500,000	766,443	500,000	500,000	-	-	24,319,738
Revenue Projection	22,053,295	500,000	766,443	500,000	500,000	-	-	-
Available Funding	-	-	-	-	-	-	-	-
Grants - Federal								
American With Disabilities Act (ADA) Transition Plan Implementation	98,514	556,158	413,863	325,000	325,000	325,000	325,000	2,368,535
Bike Lane Upgrades - Citywide	-	-	224,550	-	-	-	-	224,550
Fiber Optic Communication System Upgrade	26,818	1,181,382	-	-	-	-	-	1,208,200
French Valley Parkway/I-15 Improvements - Phase II	-	51,602,360	-	-	-	-	-	51,602,360
I-15/State Route 79 South Ultimate Interchange	13,475,050	940,789	-	-	-	-	-	14,415,839
Mary Phillips Senior Center Enhancement And	146,556	577,350	-	-	-	-	-	723,906
Mary Phillips Senior Center Outdoor Recreation Area	-	663,668	-	-	-	-	-	663,668
Murrieta Creek Bridge At Overland	331,242	4,123,758	-	-	15,130,345	-	-	19,585,345
Pedestrian Ramp Upgrades - Citywide	-	-	225,000	-	-	-	-	225,000
Pedestrian Signal Equipment Upgrade - Citywide	-	908,200	-	-	-	-	-	908,200
Santa Gertrudis Creek Pedestrian/Bicycle Trail Extension	223,311	-	-	-	-	-	-	223,311
Sidewalks - Old Town Improvements	849,426	-	-	-	-	-	-	849,426



CAPITAL PROJECTS SUMMARY - BY FUNDING SOURCE

Funding Source - Project Name	Prior Years Actuals	2022-23 Amended	2023-24 Preliminary Budget	2024-25 Projected	2025-26 Projected	2026-27 Projected	2027-28 Projected	Total Project Cost
Temecula Park & Ride	773,167	1,134,864	-	-	-	-	-	1,908,031
Traffic Signal - Pedestrian Signal Equipment Upgrade Phase 2 - Citywide	-	-	492,930	-	-	-	-	492,930
Traffic Signal - Safety Lights and Signal Communications Upgrade- Citywide	-	-	205,000	2,236,310	-	-	-	2,441,310
Traffic Signal - System Upgrade	-	489,510	-	-	-	-	-	489,510
Project Funding	15,924,084	62,178,039	1,561,343	2,561,310	15,455,345	325,000	325,000	98,330,121
Revenue Projection	15,924,084	62,178,039	1,561,343	2,561,310	15,455,345	325,000	325,000	
Available Funding	-	-	-	-	-	-	-	
Grants - State & Local								
Bike Lane And Trail Program - Citywide	19,857	-	-	-	-	-	-	19,857
Community Wildfire Protection Plan	-	378,000	-	-	-	-	-	378,000
Comprehensive General Plan Update	-	810,000	-	-	-	-	-	810,000
De Portola Road/Jedediah Smith Road Roundabout	-	800,000	-	-	-	-	-	800,000
Dog Park Renovation	-	247,126	-	-	-	-	-	247,126
Electric Vehicles Charging Station	-	141,000	-	-	-	-	-	141,000
French Valley Parkway/I-15 Improvements - Phase II	-	47,600,000	-	-	-	-	-	47,600,000
I-15 Congestion Relief	-	1,250,000	-	-	-	-	-	1,250,000
I-15/State Route 79 South Ultimate Interchange	14,446,520	160,000	-	-	-	-	-	14,606,520
Local Roadway Safety Plan	28,035	43,965	-	-	-	-	-	72,000
Mary Phillips Senior Center Emergency Generator	185,000	-	-	-	-	-	-	185,000
Santa Gertrudis Creek Pedestrian/Bicycle Trail Extension	829,463	2,929,537	-	-	-	-	-	3,759,000
Santa Gertrudis Creek Phase II - Margarita Under- Crossing	-	1,502,000	-	-	-	-	-	1,502,000
Urban Forest Management Plan	-	323,930	-	-	-	-	-	323,930
Project Funding	15,508,875	56,185,558	-	-	-	-	-	71,694,433
Revenue Projection	15,508,875	56,185,558	-	-	-	-	-	
Available Funding	-	-	-	-	-	-	-	



CAPITAL PROJECTS SUMMARY - BY FUNDING SOURCE

Funding Source - Project Name	Prior Years Actuals	2022-23 Amended	2023-24 Preliminary Budget	2024-25 Projected	2025-26 Projected	2026-27 Projected	2027-28 Projected	Total Project Cost
Housing								
French Valley Parkway/I-15 Improvements - Phase III	-	1,669,794	-	-	-	-	-	1,669,794
Habitat for Humanity Old Town Units	-	561,000	700,000	-	-	-	-	1,261,000
Las Haciendas Affordable Housing Project	7,166,607	2,462,536	-	-	-	-	-	9,629,143
Motor Car Parkway Improvements	-	-	750,000	-	-	-	-	750,000
Uptown Temecula Affordable Housing Site	-	-	1,300,000	-	-	-	-	1,300,000
Vine Creek Affordable Housing Project	-	2,710,000	-	-	-	-	-	2,710,000
Project Funding	7,166,607	7,403,330	2,750,000	-	-	-	-	17,319,937
Revenue Projection	7,166,607	7,403,330	2,750,000	-	-	-	-	-
Available Funding	-	-	-	-	-	-	-	-
Measure A								
Bridge Maintenance	-	-	488,160	-	488,160	-	488,160	1,464,480
Diaz Road Expansion	10,628	3,564,372	-	-	-	-	-	3,575,000
French Valley Parkway/I-15 Improvements - Phase II	1,627,914	-	-	-	-	-	-	1,627,914
Overland Drive Widening	-	-	-	-	-	-	-	-
Pavement Rehabilitation Program - Citywide	19,467,183	3,755,563	1,289,980	1,560,464	1,837,198	1,866,506	1,507,756	31,284,650
Sidewalks - Old Town Improvements	140,000	-	-	-	-	-	-	140,000
Project Funding	21,245,725	7,319,935	1,778,140	1,560,464	2,325,358	1,866,506	1,995,916	38,092,044
Revenue Projection	30,308,967	1,365,621	1,392,933	1,420,792	1,449,208	1,478,192	1,507,756	-
Available Funding	9,063,242	3,108,928	2,723,721	2,584,049	1,707,899	1,319,585	831,425	-
Measure S								
American With Disabilities Act (ADA) Transition Plan Implementation	-	250,000	78,660	78,660	78,660	78,660	78,660	643,300
Auto Mall Wayfinding Signs	-	200,000	-	-	-	-	-	200,000
Bike Lane and Trail Program - Great Oak Trail Lighting	-	-	328,600	-	-	-	-	328,600
Bike Lane and Trail Program - RRSP Trails	-	-	350,000	-	-	-	-	350,000
Bike Lane And Trail Program - Temecula Creek South	292,682	462,192	200,000	-	-	-	-	954,874
Bike Lane Upgrades - Citywide	-	-	49,950	-	-	-	-	49,950
Cherry Street Extension & Murrieta Creek Crossing	500,000	299,300	200,000	67,172	-	-	-	1,066,472
Children's Museum Enhancement Project	400,000	-	-	-	-	-	-	400,000
City Facility Security	100,000	150,000	-	-	-	-	-	250,000
Citywide Drainage Master Plan	33,150	691,850	-	-	-	-	-	725,000
Citywide Financial System Upgrade	500,000	113,184	-	-	-	-	-	613,184



CAPITAL PROJECTS SUMMARY - BY FUNDING SOURCE

Funding Source - Project Name	Prior Years Actuals	2022-23 Amended	2023-24 Preliminary Budget	2024-25 Projected	2025-26 Projected	2026-27 Projected	2027-28 Projected	Total Project Cost
Citywide Security Cameras	2,018,585	600,000	-	-	-	-	-	2,618,585
Citywide Streetlight Acquisition & Light Emitting Diode (LED) Retrofit	5,500,000	-	-	-	-	-	-	5,500,000
Community Recreation Center (CRC) Renovations	165,377	3,893,391	1,474,306	2,272,195	-	-	-	7,805,269
Community Recreation Center Splash Pad & Shade	160,130	1,239,870	282,147	-	-	-	-	1,682,147
Diaz Road Expansion	171,445	1,328,555	672,376	-	-	-	-	2,172,376
Dog Park Renovation	25,000	357,874	110,000	-	-	-	-	492,874
Fiber Optic Communication System Upgrade	393,000	-	-	-	-	-	-	393,000
Fiber Optic Communications Systems - Citywide	-	600,000	-	-	-	-	-	600,000
Fire Station 73 Gym/Garage	304,000	226,380	66,664	2,709,484	-	-	-	3,306,528
Fire Station 84 Training Room Renovation	666,750	974,278	-	-	-	-	-	1,641,028
Flashing Beacons & Speed Advisory Signs	194,000	32,000	32,000	-	32,000	-	32,000	322,000
Flood Control Channel Reconstruction & Repair	1,416,018	202,019	323,030	400,000	-	-	-	2,341,067
French Valley Parkway/I-15 Improvements - Phase II	3,761,973	1,799,612	300,000	170,000	-	-	-	6,031,585
French Valley Parkway/I-15 Improvements - Phase III	150,000	61,817	-	-	-	-	-	211,817
History Museum	-	-	-	454,000	-	-	-	454,000
I-15/State Route 79 South Interchange Enhanced	441,350	617,133	-	-	-	-	-	1,058,483
Interstate 15 Corridor Branding and Visioning	-	-	200,000	-	-	-	-	200,000
Library Parking - Phase II	852,342	135,000	-	-	-	-	-	987,342
Local Roadway Safety Plan	18,000	-	-	-	-	-	-	18,000
Margarita Recreation Center	1,636,773	3,822,735	-	-	-	-	-	5,459,508
Mary Phillips Senior Center Emergency Generator	-	50,939	-	-	-	-	-	50,939
Mary Phillips Senior Center Enhancement And	30,000	1,253,425	-	-	-	-	-	1,283,425
Medians & Traffic Calming Improvements - Citywide	231,900	430,000	-	250,000	-	-	-	911,900
Murrieta Creek Bridge At Overland	-	1,000,000	-	-	-	-	-	1,000,000
Murrieta Creek Improvements	53,791	-	180,000	-	-	-	-	233,791
Murrieta Creek Regional Sports Park	-	-	1,320,000	80,000	-	-	-	1,400,000
Nicolas Road Multi-Use Trail Extension	-	150,000	-	-	-	-	-	150,000
Old Town Security Camera & Sound System	177,617	482,383	-	-	-	-	-	660,000
Park Restrooms Renovations, Expansion And Americans With Disabilities Act (ADA) Improvements	347,800	997,000	1,925,000	-	-	-	-	3,269,800
Parks Improvement Program	1,049,000	391,000	650,000	650,000	650,000	650,000	650,000	4,690,000
Pavement Management Program Update	-	-	85,020	-	-	-	-	85,020
Pavement Rehabilitation Program - Citywide	2,000,000	-	-	-	-	-	-	2,000,000
Pedestrian Ramp Upgrades - Citywide	-	-	50,000	-	-	-	-	50,000
Pedestrian Signal Equipment Upgrade - Citywide	98,000	-	-	-	-	-	-	98,000



CAPITAL PROJECTS SUMMARY - BY FUNDING SOURCE

Funding Source - Project Name	Prior Years Actuals	2022-23 Amended	2023-24 Preliminary Budget	2024-25 Projected	2025-26 Projected	2026-27 Projected	2027-28 Projected	Total Project Cost
Pickleball Courts	-	750,000	1,100,878	-	-	-	-	1,850,878
Playground Equipment Enhancement & Safety Surfacing	2,500,000	1,477,649	700,000	500,000	500,000	300,000	300,000	6,277,649
Rainbow Canyon Road Pavement Rehabilitation	-	-	350,000	-	-	-	-	350,000
Rancho California Road Median Improvements	-	150,000	-	-	-	-	-	150,000
RCWD Recycled Water Accelerated Retrofit Program	15,000	186,984	-	-	-	-	-	201,984
Ronald Reagan Sports Park Hockey Rink	-	1,700,000	385,000	-	-	-	-	2,085,000
Ronald Reagan Sports Park Pump Track Shade Structure	-	105,000	15,000	-	-	-	-	120,000
Ronald Reagan Sports Park Restroom Expansion & Renovation	825,000	647,199	-	-	-	-	-	1,472,199
Ronald Reagan Sports Park Skate Park	-	1,500,000	385,000	2,175,000	-	-	-	4,060,000
Santa Gertrudis Creek Pedestrian/Bicycle Trail Extension	2,664,608	160,000	-	-	-	-	-	2,824,608
Santa Gertrudis Creek Phase II - Margarita Under-Sidewalks - Citywide	553,108	1,131,094	851,013	-	-	-	-	2,535,215
Sidewalks - Old Town Improvements	736,533	1,063,596	594,524	500,000	500,000	500,000	500,000	4,394,653
Sidewalks - Third Street	960,000	145,000	186,484	351,819	-	-	-	1,643,303
Sports Court Resurfacing	-	-	856,310	-	-	-	-	856,310
Sports Field Lighting - Light Emitting Diode (LED)	163,617	106,640	50,000	50,000	50,000	50,000	50,000	520,257
Storm Drain Pipe Lining	630,000	700,000	600,000	700,000	700,000	700,000	300,000	4,330,000
Temecula Park & Ride	-	-	532,550	-	532,550	-	1,065,100	2,130,200
Traffic Signal - Equipment Enhancement Program -	400,000	-	-	-	-	-	-	400,000
Traffic Signal - Installation - Citywide	315,000	1,500,000	260,000	260,000	260,000	260,000	260,000	3,115,000
Traffic Signal - Park & Ride Access Improvements	150,000	645,000	-	-	-	165,000	-	960,000
Traffic Signal - Pedestrian Signal Equipment Upgrade Phase 2 - Citywide	1,018,590	290,581	-	-	-	-	-	1,309,171
Traffic Signal - Safety Lights and Signal Communications Upgrade - Citywide	-	-	79,770	-	-	-	-	79,770
Traffic Signal - System Upgrade	-	-	-	220,000	-	-	-	220,000
Traffic Signal - Promenade Mall Ring Road	92,390	-	75,000	-	-	-	-	167,390
Utility Undergrounding - Citywide	11,740	437,814	25,000	-	-	-	-	474,554
	244,375	-	-	-	-	-	-	244,375
Project Funding	34,968,644	35,708,494	15,924,282	11,888,330	3,303,210	2,703,660	3,235,760	107,532,380
Revenue Projection	34,968,644	36,130,973	19,530,217	8,802,322	5,712,710	2,625,000	3,645,260	
Available Funding	-	422,479	4,028,414	942,406	3,351,906	3,273,246	3,682,746	



CAPITAL PROJECTS SUMMARY - BY FUNDING SOURCE

Funding Source - Project Name	Prior Years Actuals	2022-23 Amended	2023-24 Preliminary Budget	2024-25 Projected	2025-26 Projected	2026-27 Projected	2027-28 Projected	Total Project Cost
Public Art Fund								
Project Funding								
Revenue Projection	131,995	14,000	10,400	8,250	2,550	650	-	
Available Funding	131,995	145,995	156,395	164,645	167,195	167,845	167,845	
Reimbursements/Other								
Butterfield Stage Road Extension	932,090	-	-	-	-	-	-	932,090
Butterfield Stage Road Storm Drain Improvements	-	7,008,270	-	-	-	-	-	7,008,270
Community Recreation Center (CRC) Renovations	-	750,000	-	-	-	-	-	750,000
Electric Vehicles Charging Station	-	5,800	-	-	-	-	-	5,800
French Valley Parkway/I-15 Improvements - Phase II	6,023,000	-	-	-	-	-	-	6,023,000
French Valley Parkway/I-15 Improvements- Phase III	-	165,183	-	-	-	-	-	165,183
Harveston Community Park Building Renovation and I-15 Congestion Relief	-	2,000,000	-	-	-	-	-	2,000,000
I-15 Congestion Relief	2,600,000	-	-	-	-	-	-	2,600,000
I-15/State Route 79 South Interchange Enhanced	2,500,000	-	-	-	-	-	-	2,500,000
I-15/State Route 79 South Ultimate Interchange	1,929,774	694,068	-	-	-	-	-	2,623,842
Interstate 15 Corridor Branding and Visioning	-	-	-	200,000	200,000	200,000	200,000	800,000
Medians & Traffic Calming Improvements - Citywide	-	25,000	-	-	-	-	-	25,000
Murrieta Creek Improvements	857,585	58,500	-	-	-	-	-	916,085
Nicolas Road Extension & Improvements	-	7,754,093	-	-	-	-	-	7,754,093
Parks Improvement Program	103,315	282,000	-	-	-	-	-	385,315
Pavement Rehabilitation Program - Citywide	302,454	-	-	-	-	-	-	302,454
Rainbow Canyon Road Pavement Rehabilitation	-	1,150,000	1,400,000	-	-	-	-	2,550,000
Rancho California Road Median Improvements	-	57,200	-	-	-	-	-	57,200
RCWD Recycled Water Accelerated Retrofit Program	-	23,016	-	-	-	-	-	23,016
Ronald Reagan Sports Park Channel Silt Removal	150,620	-	-	-	-	-	-	150,620
Ronald Reagan Sports Park Restroom Expansion & Sidewalks - Third Street	4,290	(4,290)	-	-	-	-	-	(0)
Traffic Signal - Installation - Citywide	-	-	116,590	-	-	-	-	116,590
Traffic Signal - Installation - Citywide	246,764	3,236	-	-	-	-	-	250,000
Traffic Signal - Park & Ride Access Improvements	500,000	175,000	-	-	-	-	-	675,000
Traffic Signal-Promenade Mall Ring Road	-	44,446	-	-	-	-	-	44,446
Project Funding	16,149,892	20,191,522	1,516,590	200,000	200,000	200,000	200,000	38,658,004
Revenue Projection	16,149,892	20,191,522	1,516,590	200,000	200,000	200,000	200,000	
Available Funding	-	-	-	-	-	-	-	



CAPITAL PROJECTS SUMMARY - BY FUNDING SOURCE

Funding Source - Project Name	Prior Years Actuals	2022-23 Amended	2023-24 Preliminary Budget	2024-25 Projected	2025-26 Projected	2026-27 Projected	2027-28 Projected	Total Project Cost
<u>SB1/Road Maintenance and Rehabilitation Account (RMRA)</u>								
Pavement Management Program Update	-	-	289,980	-	-	-	-	289,980
Pavement Rehabilitation Program - Citywide	8,504,425	3,809,387	2,314,468	3,020,673	2,827,154	2,883,697	2,941,371	26,301,175
Ronald Reagan Sports Park Channel Silt Removal	88,000	-	-	-	-	-	-	88,000
Project Funding	8,592,425	3,809,387	2,604,448	3,020,673	2,827,154	2,883,697	2,941,371	26,679,155
Revenue Projection	10,153,762	2,384,080	2,717,372	2,771,719	2,827,154	2,883,697	2,941,371	
Available Funding	1,561,337	136,030	248,954	-	-	-	-	
<u>Service Level C - Zone 28</u>								
Bike Lane and Trail Program - Great Oak Trail Lighting	28,346	371,654	100,000	-	-	-	-	500,000
Project Funding	28,346	371,654	100,000	-	-	-	-	500,000
Revenue Projection	28,346	371,654	100,000	-	-	-	-	
Available Funding	-	-	-	-	-	-	-	
<u>Street Maintenance Fund</u>								
Pavement Rehabilitation Program - Citywide	-	3,600,000	-	-	-	-	-	3,600,000
Project Funding	-	3,600,000	-	-	-	-	-	3,600,000
Revenue Projection	-	3,600,000	-	-	-	-	-	
Available Funding	-	-	-	-	-	-	-	
<u>TEAM Fund</u>								
Electric Vehicles Charging Station	-	298,929	-	-	-	-	-	298,929
Murrieta Creek Improvements	-	200,000	-	-	-	-	-	200,000
Sports Field Lighting - Light Emitting Diode (LED)	-	200,000	100,000	-	-	-	-	300,000
Project Funding	-	698,929	100,000	-	-	-	-	798,929
Revenue Projection	-	698,929	100,000	-	-	-	-	
Available Funding	-	-	-	-	-	-	-	
<u>Technology Replacement Fund</u>								
Citywide Financial System Upgrade	-	763,534	-	-	-	-	-	763,534
Project Funding	-	763,534	-	-	-	-	-	763,534
Revenue Projection	-	763,534	-	-	-	-	-	
Available Funding	-	-	-	-	-	-	-	



CAPITAL PROJECTS SUMMARY - BY FUNDING SOURCE

Funding Source - Project Name	Prior Years Actuals	2022-23 Amended	2023-24 Preliminary Budget	2024-25 Projected	2025-26 Projected	2026-27 Projected	2027-28 Projected	Total Project Cost
<u>Transportation Uniform Mitigation Fee (TUMF)</u>								
Butterfield Stage Road Extension	1,438,000	-	-	-	-	-	-	1,438,000
Diaz Road Expansion	627,745	4,938,178	-	-	-	-	-	5,565,923
French Valley Parkway/I-15 Improvements - Phase II	16,222,231	4,326,882	-	-	-	-	-	20,549,113
French Valley Parkway/I-15 Improvements - Phase III	-	1,500,000	-	-	-	-	-	1,500,000
I-15 Congestion Relief	-	3,500,000	-	-	-	-	-	3,500,000
I-15/State Route 79 South Ultimate Interchange	15,371,504	3,571,981	-	-	-	-	-	18,943,485
Project Funding	33,659,480	17,837,041	-	-	-	-	-	51,496,521
Revenue Projection	33,659,480	17,837,041	-	-	-	-	-	-
Available Funding	-	-	-	-	-	-	-	-
<u>Uptown Temecula New Streets In Lieu Fee</u>								
Las Haciendas Affordable Housing Project	-	500,857	-	-	-	-	-	500,857
Project Funding	-	500,857	-	-	-	-	-	500,857
Revenue Projection	-	500,857	-	-	-	-	-	-
Available Funding	-	-	-	-	-	-	-	-
Grand Total Project Funding	245,452,635	248,927,279	37,415,005	21,586,848	31,768,802	9,141,417	9,872,272	604,164,259
Grand Total Revenue Projection	279,951,010	225,583,516	41,090,107	18,533,597	33,236,501	9,138,670	10,248,552	-
Grand Total Available Funding	34,498,375	11,154,612	14,829,714	11,776,463	13,244,162	13,241,415	13,617,695	-



CAPITAL PROJECTS SUMMARY - BY FUNDING SOURCE

Funding Source - Project Name	Prior Years Actuals	2022-23 Amended	2023-24 Preliminary Budget	2024-25 Projected	2025-26 Projected	2026-27 Projected	2027-28 Projected	Total Project Cost
Unspecified								
Bike Lane And Trail Program - Citywide	-	-	-	-	1,144,558	-	-	1,144,558
Bike Lane And Trail Program - Temecula Creek South	-	-	-	-	8,593,350	-	-	8,593,350
Cherry Street Extension & Murrieta Creek Crossing	-	-	-	-	3,224,618	-	33,090,000	36,314,618
Community Recreation Center (CRC) Renovations	-	-	-	-	-	-	-	-
Diaz Road Expansion	-	-	-	-	3,614,478	-	-	3,614,478
Fiber Optic Communications Systems - Citywide	-	-	-	-	-	-	-	-
Flood Control Channel Reconstruction & Repair	-	-	-	-	4,343,659	-	-	4,343,659
French Valley Parkway/I-15 Improvements - Phase III	-	-	-	-	8,954,000	-	131,564,000	140,518,000
I-15 Congestion Relief	-	-	-	-	-	-	-	-
I-15/State Route 79 South Interchange Enhanced	-	-	-	-	-	-	-	-
Murrieta Creek Regional Sports Park	-	-	-	-	12,547,822	-	-	12,547,822
Overland Drive Widening	-	-	-	-	-	-	-	-
Rainbow Canyon Road Pavement Rehabilitation	-	-	-	-	-	-	-	-
Rancho California Road Median Improvements	-	-	-	-	3,137,000	-	-	3,137,000
Ynez Road Improvements - Phase II	-	-	-	-	289,123	1,588,858	2,581,107	4,459,088
Project Funding	-	-	-	-	45,848,608	1,588,858	167,235,107	214,672,573
Revenue Projection	-	-	-	-	-	-	-	-
Available Funding	-	-	-	-	(45,848,608)	(47,437,466)	(214,672,573)	-
Grand Total Project Funding	245,452,635	248,927,279	37,415,005	21,586,848	77,617,410	10,730,275	177,107,379	818,836,832
Grand Total Revenue Projection	279,951,010	225,583,516	41,090,107	18,533,597	33,236,501	9,138,670	10,248,552	-
Grand Total Available Funding	34,498,375	11,154,612	14,829,714	11,776,463	(32,604,446)	(34,196,051)	(201,054,878)	-



CAPITAL PROJECTS SUMMARY - BY PROJECT

Capital Project Name	Funding Source	Prior Years Actuals	2022-23 Amended	2023-24 Proposed Budget	2024-25 Projected	2025-26 Projected	2026-27 Projected	2027-28 Projected	Total Project Cost
CIRCULATION PROJECTS									
Butterfield Stage Road Storm Drain Improvements	County AD 159		4,008,270						4,008,270
	Reimbursements		3,000,000						3,000,000
	Total		7,008,270						7,008,270
Cherry Street Extension & Murrieta Creek Crossing	Measure S	500,000	299,300	200,000	67,172				1,066,472
	Unspecified					3,224,618		33,090,000	36,314,618
	Total	500,000	299,300	200,000	67,172	3,224,618		33,090,000	37,381,090
De Portola Road/Jedediah Smith Road Roundabout	DIF-Street Improvements		200,000	450,000					650,000
	Grants		800,000						800,000
	Total		1,000,000	450,000					1,450,000
Diaz Road Expansion	DIF-Street Improvements	590							590
	Measure A	10,628	3,564,372						3,575,000
	Measure S	171,445	1,328,555	672,376					2,172,376
	TUMF (WRCOG)	627,745	4,938,178						5,565,923
	Unspecified					3,614,478			3,614,478
	Total	810,408	9,831,105	672,376		3,614,478			14,928,367
Flashing Beacons & Speed Advisory Signs	DIF-Traffic Signals	81,284							81,284
	Measure S	194,000	32,000	32,000		32,000		32,000	322,000
	Total	275,284	32,000	32,000		32,000		32,000	403,284
French Valley Parkway/I-15 Improvements - Phase II	CFD 01-02 (Harveston)	1,005,840							1,005,840
	DIF-Street Improvements	75,360							75,360
	General Fund	4,236,174							4,236,174
	INFRA Grant		50,000,000						50,000,000
	Measure A	1,627,914							1,627,914
	Measure S	3,761,973	1,799,612	300,000	170,000				6,031,585
	Reimbursements	6,023,000							6,023,000
	SAFETEA-LU		1,602,360						1,602,360
	STIP-Surface Transportation		47,600,000						47,600,000
	TUMF (CETAP/RCTC)	472,841	999,668						1,472,509
	TUMF (RCTC)	2,343,000							2,343,000
	TUMF (WRCOG)	13,406,390	3,327,214						16,733,604
	Total	32,952,492	105,328,854	300,000	170,000				138,751,346



CAPITAL PROJECTS SUMMARY - BY PROJECT

Capital Project Name	Funding Source	Prior Years Actuals	2023-24					Total Project Cost
			2022-23 Amended	Proposed Budget	2024-25 Projected	2025-26 Projected	2026-27 Projected	
French Valley Parkway/I-15 Improvements - Phase III	Affordable Housing		1,669,794					1,669,794
	General Fund	30,000						30,000
	Measure S	150,000	61,817					211,817
	Reimbursements		165,183					165,183
	TUMF (WRCOG)		1,500,000					1,500,000
	Unspecified					8,954,000	131,564,000	140,518,000
	Total	180,000	3,396,794			8,954,000	131,564,000	144,094,794
I-15 Congestion Relief	General Fund	1,542,267		366,443				1,908,710
	Reimbursement-Pechanga IGA	2,500,000						2,500,000
	Reimbursements	100,000						100,000
	SHOPP		1,250,000					1,250,000
	TUMF (CETAP/RCTC)		3,500,000					3,500,000
	Total	4,142,267	4,750,000	366,443				9,258,710
I-15/State Route 79 South Ultimate Interchange	CFD 03-01 (Crowne Hill)	502,211						502,211
	Reimbursements	739,192	694,068					1,433,260
	Reimbursements/Other	1,190,582						1,190,582
	SAFETEA-LU	1,439,839						1,439,839
	Senate Bill 621	14,446,520	160,000					14,606,520
	STP (RCTC)	12,035,211	940,789					12,976,000
	TUMF (CETAP/RCTC)	5,352,215	47,785					5,400,000
	TUMF (RCTC)	4,452,000						4,452,000
	TUMF (WRCOG)	5,567,289	3,524,196					9,091,485
	Total	45,725,060	5,366,838					51,091,897
Medians & Parkways - Citywide	DIF-Street Improvements	854,839	39,999					894,838
Motor Car Parkway Improvements	RPTTF-Redevelopment Property Tax			750,000				750,000
Murrieta Creek Bridge At Overland	DIF-Street Improvements	2,010,960		166,960	100,000	3,152,655		5,430,575
	HBP-Highway Bridge Program	331,242	4,123,758			15,130,345		19,585,345
	Measure S		1,000,000					1,000,000
	Total	2,342,202	5,123,758	166,960	100,000	18,283,000		26,015,920
Overland Drive Extension Commerce Center	DIF-Street Improvements	8,082,475						8,082,475
	General Fund	235,422						235,422
	Total	8,317,897						8,317,897
Overland Drive Widening	DIF-Street Improvements	452,000	1,102,020	439,000		2,478,416		4,471,436



CAPITAL PROJECTS SUMMARY - BY PROJECT

Capital Project Name	Funding Source	Prior Years Actuals	2023-24						Total Project Cost
			2022-23 Amended	Proposed Budget	2024-25 Projected	2025-26 Projected	2026-27 Projected	2027-28 Projected	
Pavement Rehabilitation Program - Citywide	Gas Tax	1,200,000							1,200,000
	General Fund	5,692,614							5,692,614
	Measure A	19,467,183	3,755,563	1,289,980	1,560,464	1,837,198	1,866,506	1,507,756	31,284,650
	Measure S	2,000,000							2,000,000
	Reimbursements	302,454							302,454
	RMRA	7,304,425	3,809,387	2,314,468	3,020,673	2,827,154	2,883,697	2,941,371	25,101,175
	Street Maintenance Fund			3,600,000					3,600,000
Total		35,966,676	11,164,950	3,604,448	4,581,137	4,664,352	4,750,203	4,449,127	69,180,893
Rainbow Canyon Road Pavement Rehabilitation	Measure S			350,000					350,000
	Reimbursement-Pechanga IGA		1,150,000	1,400,000					2,550,000
	Total		1,150,000	1,750,000					2,900,000
Rancho California Road Median Improvements	Developer Contribution		57,200						57,200
	DIF-Street Improvements		10,800	500,000					510,800
	Measure S		150,000						150,000
	Unspecified					3,137,000			3,137,000
	Total			218,000	500,000		3,137,000		3,855,000
Traffic Signal - Equipment Enhancement Program - Citywide	DIF-Traffic Signals	519,831	21,957						541,788
	Measure S	315,000	1,500,000	260,000	260,000	260,000	260,000	260,000	3,115,000
	Total	834,831	1,521,957	260,000	260,000	260,000	260,000	260,000	3,656,788
Traffic Signal - Installation - Citywide	Developer Contribution	246,764	3,236						250,000
	DIF-Traffic Signals	702,378	680,305			375,000			1,757,683
	Measure S	150,000	645,000				165,000		960,000
	Total	1,099,142	1,328,541			375,000	165,000		2,967,683
Traffic Signal - Park & Ride Access Improvements	Developer Contribution		175,000						175,000
	General Fund	226,725							226,725
	Measure S	1,018,590	290,581						1,309,171
	Settlement Proceeds	500,000							500,000
	Total	1,745,315	465,581						2,210,896



CAPITAL PROJECTS SUMMARY - BY PROJECT

Capital Project Name	Funding Source	Prior Years Actuals	2023-24					Total Project Cost	
			2022-23 Amended	Proposed Budget	2024-25 Projected	2025-26 Projected	2026-27 Projected		2027-28 Projected
Traffic Signal - System Upgrade	HSIP-Highway Safety Improvement Measure S	92,390	489,510	75,000				489,510	
	Total	92,390	489,510	75,000				167,390	
								656,900	
Ynez Road Improvements - Phase I	DIF-Street Improvements		600,000	1,400,000				2,000,000	
Ynez Road Improvements - Phase II	DIF-Street Improvements	619,451	(272,196)					347,255	
	Unspecified				289,123	1,588,858	2,581,107	4,459,088	
	Total	619,451	(272,196)		289,123	1,588,858	2,581,107	4,806,343	
TOTAL CIRCULATION PROJECTS		136,910,253	159,945,281	10,966,227	5,178,309	45,311,987	6,764,061	171,976,234	537,052,353
HOUSING PROJECTS									
Habitat for Humanity Old Town Units	Affordable Housing			700,000					700,000
	Contribution of Land		561,000						561,000
	Total		561,000	700,000					1,261,000
Las Haciendas Affordable Housing Project	Affordable Housing	7,166,607	2,462,536					9,629,143	
	Uptown Temecula New Streets In		500,857					500,857	
	Total	7,166,607	2,963,393					10,130,000	
Uptown Temecula Affordable Housing Site	Community Reinvestment Program			1,000,000				1,000,000	
	Contribution of Land			1,300,000				1,300,000	
	Total			2,300,000				2,300,000	
Vine Creek Affordable Housing Project	Affordable Housing		2,710,000					2,710,000	
	Community Reinvestment Program		4,000,000					4,000,000	
	Total		6,710,000					6,710,000	
TOTAL HOUSING PROJECTS		7,166,607	10,234,393	3,000,000					20,401,000
INFRASTRUCTURE PROJECTS									
American With Disabilities Act (ADA) Transition Plan Implementation	CDBG	98,514	556,158	413,863	325,000	325,000	325,000	325,000	2,368,535
	Measure S		250,000	78,660	78,660	78,660	78,660	78,660	643,300
	Total	98,514	806,158	492,523	403,660	403,660	403,660	403,660	3,011,835
Auto Mall Wayfinding Signs	Measure S		200,000						200,000
Bike Lane And Trail Program - Citywide	Assembly Bill 2766	218,419	427,889	144,575	143,830	151,664	162,554	174,225	1,423,156
	Beyond Grant	19,857							19,857
	DIF-Open Space & Trails	72,177							72,177
	Unspecified					1,144,558			1,144,558
	Total	310,453	427,889	144,575	143,830	1,296,222	162,554	174,225	2,659,748



CAPITAL PROJECTS SUMMARY - BY PROJECT

Capital Project Name	Funding Source	Prior Years Actuals	2023-24					Total Project Cost
			2022-23 Amended	Proposed Budget	2024-25 Projected	2025-26 Projected	2026-27 Projected	
Bike Lane and Trail Program - Great Oak Trail Lighting	Measure S			328,600				328,600
	Service Level C - Zone 28	28,346	371,654	100,000				500,000
	Total	28,346	371,654	428,600				828,600
Bike Lane and Trail Program - RRSP Trails	DIF-Open Space & Trails		360,000					360,000
	DIF-Park & Rec Improvements			700,000				700,000
	DIF-Quimby			690,000				690,000
	Measure S			350,000				350,000
Total		360,000	1,740,000				2,100,000	
Bike Lane And Trail Program - Temecula Creek South Side Trail	Assembly Bill 2766	67,845						67,845
	Measure S	292,682	462,192	200,000				954,874
	Unspecified					8,593,350		8,593,350
	Total	360,527	462,192	200,000		8,593,350		9,616,069
Bike Lane Upgrades - Citywide	HSIP-Highway Safety Improvement			224,550				224,550
	Measure S			49,950				49,950
	Total			274,500				274,500
Bridge Maintenance	Measure A			488,160		488,160	488,160	1,464,480
City Facilities Rehabilitation	DIF-Corporate Facilities	250,000						250,000
	Facilities Replacement Fund	993,310	950,356	1,050,000	1,000,000	1,000,000	1,000,000	6,993,666
	General Fund	1,750,000						1,750,000
	Total	2,993,310	950,356	1,050,000	1,000,000	1,000,000	1,000,000	8,993,666
City Facility Security	Measure S	100,000	150,000					250,000
Citywide Drainage Master Plan	Measure S	33,150	691,850					725,000
Citywide Financial System Upgrade	Measure S	500,000	113,184					613,184
	Technology Replacement Fund		763,534					763,534
	Total	500,000	876,718					1,376,718
Citywide Security Cameras	DIF-Corporate Facilities	752,087						752,087
	DIF-Police Facilities	526,113	595,000					1,121,113
	Measure S	2,018,585	600,000					2,618,585
	Total	3,296,785	1,195,000					4,491,785
Citywide Streetlight Acquisition & Light Emitting Diode (LED) Retrofit	General Fund	2,503,311						2,503,311
	Measure S	5,500,000						5,500,000
	Total	8,003,311						8,003,311



CAPITAL PROJECTS SUMMARY - BY PROJECT

Capital Project Name	Funding Source	Prior Years Actuals	2023-24					Total Project Cost
			2022-23 Amended	Proposed Budget	2024-25 Projected	2025-26 Projected	2026-27 Projected	
Community Recreation Center (CRC) Renovations	Developer Contribution		750,000					750,000
	DIF-Park & Rec Improvements	200,000	1,321,208	400,000				1,921,208
	DIF-Quimby	160,000	2,193,952	1,096,640				3,450,592
	Measure S	165,377	3,893,391	1,474,306	2,272,195			7,805,269
	Total	525,377	8,158,551	2,970,946	2,272,195			13,927,069
Community Wildfire Protection Plan	Grants		378,000					378,000
Comprehensive General Plan Update	General Fund	500,000	500,000	400,000	500,000	500,000		2,400,000
	Grants		810,000					810,000
	Total	500,000	1,310,000	400,000	500,000	500,000		3,210,000
Electric Vehicles Charging Station	Assembly Bill 2766	47,000						47,000
	MSRC-Mobile Source Air Review		141,000					141,000
	Reimbursements		5,800					5,800
	TEAM		298,929					298,929
	Total	47,000	445,729					492,729
Fiber Optic Communication System Upgrade	HSIP-Highway Safety Improvement Program	26,818	1,181,382					1,208,200
	Measure S	393,000						393,000
	Total	419,818	1,181,382					1,601,200
Fiber Optic Communications Systems - Citywide	Measure S		600,000					600,000
Fire Station 73 Gym/Garage	DIF-Fire Protection Facilities			103,336	67,651			170,987
	Measure S	304,000	226,380	66,664	2,709,484			3,306,528
	Total	304,000	226,380	170,000	2,777,135			3,477,515
Fire Station 84 Training Room Renovation	DIF-Fire Protection Facilities			448,248				448,248
	Measure S	666,750	974,278					1,641,028
	Total	666,750	974,278	448,248				2,089,276
History Museum	Measure S			454,000				454,000
I-15/State Route 79 South Interchange Enhanced Landscaping	Measure S	441,350	617,133					1,058,483
	Reimbursement-Pechanga IGA	2,500,000						2,500,000
	Total	2,941,350	617,133					3,558,483
Interstate 15 Corridor Branding and Visioning Improvements	Measure S			200,000				200,000
	Reimbursement-Pechanga IGA				200,000	200,000	200,000	800,000
	Total			200,000	200,000	200,000	200,000	1,000,000



CAPITAL PROJECTS SUMMARY - BY PROJECT

Capital Project Name	Funding Source	Prior Years Actuals	2023-24					Total Project Cost
			2022-23 Amended	Proposed Budget	2024-25 Projected	2025-26 Projected	2026-27 Projected	
Library Parking - Phase II	DIF-Library Facilities	2,194,486	67,440					2,261,926
	DIF-Police Facilities	50,000						50,000
	General Fund	37,627						37,627
	Measure S	852,342	135,000					987,342
	Total	3,134,455	202,440					3,336,895
Local Roadway Safety Plan	Grants	28,035	43,965					72,000
	Measure S	18,000						18,000
	Total	46,035	43,965					90,000
Margarita Recreation Center	Capital Financing	6,405,000						6,405,000
	DIF-Park & Rec Improvements		600,000					600,000
	DIF-Police Facilities		137,000					137,000
	Measure S	1,636,773	3,822,735					5,459,508
	Total	8,041,773	4,559,735					12,601,508
Mary Phillips Senior Center Emergency Generator	Grants	185,000						185,000
	Measure S		50,939					50,939
	Total	185,000	50,939					235,939
Mary Phillips Senior Center Enhancement And Renovation	CDBG	146,556	577,350					723,906
	Facilities Replacement Fund		279,694					279,694
	Measure S	30,000	1,253,425					1,283,425
	Total	176,556	2,110,469					2,287,025
Mary Phillips Senior Center Outdoor Recreation Area	CDBG-CV2		663,668					663,668
	Measure S		200,000					200,000
	Total		863,668					863,668
Medians & Traffic Calming Improvements - Citywide	DIF-Street Improvements	40,000						40,000
	Measure S	231,900	430,000	250,000				911,900
	Reimbursements		25,000					25,000
	Total	271,900	455,000	250,000				976,900
Murrieta Creek Improvements	General Fund	135,858						135,858
	Measure S	53,791		180,000				233,791
	Reimbursements	857,585	58,500					916,085
	TEAM		200,000					200,000
	Total	1,047,234	258,500	180,000				1,485,734
Nicolas Road Multi-Use Trail Extension	DIF-Open Space & Trails	300,000						300,000
	Measure S		150,000					150,000
	Total	300,000	150,000					450,000



CAPITAL PROJECTS SUMMARY - BY PROJECT

Capital Project Name	Funding Source	Prior Years Actuals	2023-24					Total Project Cost
			2022-23 Amended	Proposed Budget	2024-25 Projected	2025-26 Projected	2026-27 Projected	
Old Town Parking Structure	General Fund	1,000,000						1,000,000
Old Town Security Camera & Sound System	DIF-Corporate Facilities		600,000					600,000
	Measure S	177,617	482,383					660,000
	Total	177,617	1,082,383					1,260,000
Old Town Temecula Parklets Program	Community Reinvestment Program			450,000				450,000
Pavement Management Program Update	Measure S			85,020				85,020
	RMRA			289,980				289,980
	Total			375,000				375,000
Pedestrian Ramp Upgrades - Citywide	HSIP-Highway Safety Improvement			225,000				225,000
	Measure S			50,000				50,000
	Total			275,000				275,000
Pedestrian Signal Equipment Upgrade - Citywide	HSIP-Highway Safety Improvement Program		908,200					908,200
	Measure S	98,000						98,000
	Total	98,000	908,200					1,006,200
RCWD Recycled Water Accelerated Retrofit Program	Measure S	15,000	186,984					201,984
	Reimbursements		23,016					23,016
	Total	15,000	210,000					225,000
Santa Gertrudis Creek Pedestrian/Bicycle Trail Extension	Assembly Bill 2766	58,683						58,683
	BTA - Bicycle Transportation Account	223,311						223,311
	DIF-Open Space & Trails	389,073						389,073
	General Fund	78,920						78,920
	Measure S	2,664,608	160,000					2,824,608
	Senate Bill 1	829,463	2,929,537					3,759,000
	Total	4,244,058	3,089,537					7,333,595
Santa Gertrudis Creek Phase II - Margarita Under-Crossing	Measure S	553,108	1,131,094	851,013				2,535,215
	Senate Bill 1		1,502,000					1,502,000
	Total	553,108	2,633,094	851,013				4,037,215
Sidewalks - Citywide	General Fund	375,000						375,000
	Measure S	736,533	1,063,596	594,524	500,000	500,000	500,000	4,394,653
	Total	1,111,533	1,063,596	594,524	500,000	500,000	500,000	4,769,653
Sidewalks - DLR Drive	General Fund	464,866						464,866



CAPITAL PROJECTS SUMMARY - BY PROJECT

Capital Project Name	Funding Source	Prior Years Actuals	2023-24					Total Project Cost	
			2022-23 Amended	Proposed Budget	2024-25 Projected	2025-26 Projected	2026-27 Projected		2027-28 Projected
Sidewalks - Old Town Improvements	CDBG	849,426						849,426	
	Community Reinvestment Program			100,000				100,000	
	Measure A	140,000						140,000	
	Measure S	960,000	145,000	186,484	351,819			1,643,303	
	Total		1,949,426	145,000	286,484	351,819			2,732,729
Sidewalks - Third Street	Developer Contribution			116,590				116,590	
	Measure S			856,310				856,310	
	Total			972,900				972,900	
Storm Drain Pipe Lining	Measure S			532,550		532,550	1,065,100	2,130,200	
Temecula Elementary School (TES) Pool Renovation	DIF-Park & Rec Improvements	135,100						135,100	
Temecula Park & Ride	Assembly Bill 2766	1,122,385						1,122,385	
	CMAQ-Congestion Mitigation Air	773,167	1,134,864					1,908,031	
	DIF-Police Facilities	100,000						100,000	
	General Fund	1,129,802						1,129,802	
	Measure S	400,000						400,000	
	Total		3,525,354	1,134,864					4,660,218
Traffic Signal - Pedestrian Signal Equipment Upgrade Phase 2 - Citywide	HSIP-Highway Safety Improvement Program			492,930				492,930	
	Measure S			79,770				79,770	
	Total			572,700				572,700	
Traffic Signal - Safety Lights and Signal Communications Upgrade- Citywide	DIF-Traffic Signals			50,000	544,590			594,590	
	HSIP-Highway Safety Improvement			205,000	2,236,310			2,441,310	
	Measure S				220,000			220,000	
	Total			255,000	3,000,900			3,255,900	
Traffic Signal-Promenade Mall Ring Road	Developer Contribution		44,446					44,446	
	Measure S	11,740	437,814	25,000				474,554	
	Total	11,740	482,260	25,000				519,000	
Urban Forest Management Plan	DIF-Park & Rec Improvements	52,300						52,300	
	Grants		323,930					323,930	
	Total	52,300	323,930					376,230	
Utility Undergrounding - Citywide	Measure S	244,375						244,375	
Vacant Parcel Clean-up and City Beautification	Community Reinvestment Program			375,000				375,000	
TOTAL INFRASTRUCTURE PROJECTS		47,914,122	40,150,849	14,752,723	11,853,539	13,513,942	2,266,214	3,831,145	134,282,534



CAPITAL PROJECTS SUMMARY - BY PROJECT

Capital Project Name	Funding Source	Prior Years Actuals	2023-24					Total Project Cost	
			2022-23 Amended	Proposed Budget	2024-25 Projected	2025-26 Projected	2026-27 Projected		2027-28 Projected
PARKS/RECREATION PROJECTS									
Children's Museum Enhancement Project	DIF-Park & Rec Improvements	145,090						145,090	
	Measure S	400,000						400,000	
	Total	545,090						545,090	
Community Recreation Center Splash Pad & Shade Structures	Measure S	160,130	1,239,870	282,147				1,682,147	
Dog Park Renovation	Grants		247,126					247,126	
	Measure S	25,000	357,874	110,000				492,874	
	Total	25,000	605,000	110,000				740,000	
Flood Control Channel Reconstruction & Repair	General Fund	650,284						650,284	
	Measure S	1,416,018	202,019	323,030	400,000			2,341,067	
	Unspecified					4,343,659		4,343,659	
	Total	2,066,302	202,019	323,030	400,000	4,343,659		7,335,010	
Harveston Community Park Building Renovation and Expansion	Developer Contribution		2,000,000					2,000,000	
	DIF-Quimby			750,000				750,000	
	Total		2,000,000	750,000				2,750,000	
Infill Recreational Amenities	DIF-Quimby		400,000					400,000	
Murrieta Creek Regional Sports Park	DIF-Quimby		1,000,000					1,000,000	
	Measure S			1,320,000	80,000			1,400,000	
	Unspecified					12,547,822		12,547,822	
	Total		1,000,000	1,320,000	80,000	12,547,822		14,947,822	
Park Restrooms Renovations, Expansion And Americans With Disabilities Act (ADA) Improvements	Measure S	347,800	997,000	1,925,000				3,269,800	
	Total	347,800	997,000	1,925,000				3,269,800	
Parks Improvement Program	DIF-Quimby	250,000						250,000	
	General Fund	1,003,059						1,003,059	
	Measure S	1,049,000	391,000	650,000	650,000	650,000	650,000	4,690,000	
	Reimbursements	103,315	282,000					385,315	
	Total	2,405,374	673,000	650,000	650,000	650,000	650,000	650,000	6,328,374
Pickleball Courts	DIF-Park & Rec Improvements		1,450,000					1,450,000	
	Measure S		750,000	1,100,878				1,850,878	
	Total		2,200,000	1,100,878				3,300,878	
Playground Equipment Enhancement & Safety Surfacing	DIF-Park & Rec Improvements	1,040,000						1,040,000	
	DIF-Quimby	440,000						440,000	
	Measure S	2,500,000	1,477,649	700,000	500,000	500,000	300,000	300,000	6,277,649
	Total	3,980,000	1,477,649	700,000	500,000	500,000	300,000	300,000	7,757,649



CAPITAL PROJECTS SUMMARY - BY PROJECT

Capital Project Name	Funding Source	Prior Years Actuals	2023-24					Total Project Cost	
			2022-23 Amended	Proposed Budget	2024-25 Projected	2025-26 Projected	2026-27 Projected		2027-28 Projected
Ronald Reagan Sports Park Channel Silt Removal	General Fund	461,366						461,366	
	Proposition 42	88,000						88,000	
	Reimbursements	150,620						150,620	
	Total	699,986						699,986	
Ronald Reagan Sports Park Hockey Rink	Measure S		1,700,000	385,000				2,085,000	
Ronald Reagan Sports Park Pump Track Shade Structure	Measure S		105,000	15,000				120,000	
Ronald Reagan Sports Park Restroom Expansion & Renovation	Measure S	825,000	647,199					1,472,199	
	Reimbursements	4,290	(4,290)					()	
	Total	829,290	642,909					1,472,199	
Ronald Reagan Sports Park Skate Park	Measure S		1,500,000	385,000	2,175,000			4,060,000	
Sports Court Resurfacing	Measure S	163,617	106,640	50,000	50,000	50,000	50,000	520,257	
Sports Field Lighting - Light Emitting Diode (LED) Conversion	Measure S	630,000	700,000	600,000	700,000	700,000	700,000	4,330,000	
	TEAM		200,000	100,000				300,000	
	Total	630,000	900,000	700,000	700,000	700,000	700,000	300,000	4,630,000
TOTAL PARKS/RECREATION PROJECTS		11,852,589	15,749,087	8,696,055	4,555,000	18,791,481	1,700,000	1,300,000	62,644,212
PROJECTS FUNDED BY COMMUNITY FACILITIES DISTRICT BONDS PROJECTS									
Butterfield Stage Road Extension	CFD 03-02 (Roripaugh Ranch)	38,401,739	635,201						39,036,940
	Reimbursements	932,090							932,090
	TUMF	1,438,000							1,438,000
	Total	40,771,829	635,201						41,407,030
Nicolas Road Extension & Improvements	CFD 03-02 (Roripaugh Ranch)		7,707,717						7,707,717
	CFD 16-01 (Roripaugh Ranch-Phase II)		6,722,850						6,722,850
	Developer Contribution		7,754,093						7,754,093
	Total		22,184,660						22,184,660
Pechanga Parkway Environmental Mitigation	CFD 03-03 (Wolf Creek)	837,236	27,808						865,044
TOTAL PROJECTS FUNDED BY CFD BONDS PROJECTS		41,609,065	22,847,669						64,456,734
TOTAL CAPITAL IMPROVEMENT PROGRAM		245,452,635	248,927,279	37,415,005	21,586,848	77,617,410	10,730,275	177,107,379	818,836,832



SUMMARY OF OPERATING & MAINTENANCE IMPACTS

Capital Project	Operating Budget Account	Description	2024-25 Projected	2025-26 Projected	2026-27 Projected	2027-28 Projected
711 - CITY SECURITY CAMERA SYSTEM	5250 - OTHER OUTSIDE SERVICES	Maintenance and Operations of Security Camera System	350,000	350,000	350,000	350,000
724 - CITYWIDE FINANCIAL SYSTEM UPGRADE	5211 - SOFTWARE & MAINTENANCE	Annual Software Maintenance	86,000	86,000	86,000	86,000
688 - CITYWIDE STREETLIGHT ACQUISITION & LIGHT EMITTING DIODE (LED) RETROFIT	5319 - STREET LIGHTING	Electricity Savings	(675,305)	(695,564)	(709,475)	(723,665)
690 - I-15/STATE ROUTE 79 SOUTH INTERCHANGE ENHANCED LANDSCAPING	5415 - LANDSCAPE MAINTENANCE	Required by Caltrans	58,490	60,830	62,046	63,289
692 - MARGARITA RECREATION CENTER	5100 - SALARIES & WAGES	Staffing for MRC (4 positions)	507,166	527,453	548,551	570,493
	5119 - PART-TIME (PROJECT)	Project Staffing for MRC (45 positions - 13.07 FTEs)	679,882	707,078	735,361	764,775
	5240 - UTILITIES	Additional Utility Costs	70,000	71,400	72,828	74,285
	5250 - OTHER OUTSIDE SERVICES	Janitorial/Security	126,767	129,302	131,888	134,526
			1,383,816	1,435,233	1,488,628	1,544,079
780 - OLD TOWN SECURITY CAMERA & SOUND SYSTEM	5215 - REPAIR & MAINTENANCE	Maintenance fee for Old Town Sound System	75,000	75,000	75,000	75,000
155 - PARK RESTROOMS RENOVATIONS, EXPANSION AND AMERICANS WITH DISABILITIES ACT (ADA) IMPROVEMENTS	5250 - OTHER OUTSIDE SERVICES	Janitorial Services	27,061	27,602	28,154	28,717
Total Incremental Operating & Maintenance Impacts			1,305,062	1,339,101	1,380,353	1,423,420

Operating cost impacts are estimated by the Project Manager.

Incremental Operating impacts have been reflected in the City's General Fund 5-Year Financial Forecast.

FUTURE YEARS PROJECTS

The following projects have been identified through the City's Quality of Life Master Plan (QLMP) update and reflects the citizens' 20-Year Priorities Timeline. Additional capital projects identified by City staff are also reflected. Cost estimates will be reflected when the projects are included in the 5-Year Capital Improvement Program Budget.

Project Title	Department
CIRCULATION	
La Paz Street Widening from Ynez Road to Temecula Parkway	Public Works
Pauba Road Improvements - east of Margarita Road on the north side	Public Works
Rainbow Canyon Road Widening from Pechanga Parkway to City Limit	Public Works
Temecula Creek Bridge at Avenida de Misiones	Public Works
Rancho Way Bridge at I-15	Public Works
Murrieta Creek Bridge at Cherry Street (connecting at French Valley Parkway)*	Public Works
Western Bypass Corridor*	Public/Private Development
INFRASTRUCTURE / OTHER	
Acquisition of Fire Station 12 in Old Town*	City Manager's Office
Complete Temecula Loop Trail*	Community Development
Climate Action Plan*	Community Development
Integrated Watershed Management Plan*	Community Development
I-15 Gateway Monument*	Public Works
Old Town Parking Structure(s)*	Public Works
Fire Training Facility with Tower*	Public/Private Development
Wildlife Crossing over I-15*	Public/Private Development
PARKS and RECREATION	
Vail Ranch Park Site D	Community Services
Southside Senior Center for Active Adults*	Community Services
Mobile Library Resource Vans*	Public/Private Development
Organic Community Garden*	Public/Private Development
Tennis Complex*	Public/Private Development
Performing Arts Center	Public/Private Development
Aquatics Facility with Olympic-size Swimming Pool*	Public/Private Development

* Items identified in the Quality of Life Master Plan - 2040

BUDGET AND FISCAL POLICIES

I. Financial Strategic Plan Purpose and Organization

A. Annual Operating Budget (AOB)

Through its Annual Operation Budget, the City will link resources with results by:

1. Identifying community needs for essential services that improve quality of life through strategic planning that:
 - a. Organize the programs required to provide these essential services;
 - b. Establish program policies and goals, which define the nature and level of program services required;
 - c. Identify activities performed in delivering program services.
2. Proposing goals for improving the delivery of program services that:
 - a. Identify and appropriate the resources required to perform program activities and accomplish program goals.
 - b. Set objectives to measure Performance (progress) pertaining to:
 - Long term goals that align Council priorities with financial resources;
 - Output of program activities;
 - Accomplishment of program objectives;
 - Expenditure of program appropriations.
3. The AOB process encompasses the development, implementation, and evaluation of a plan for the provision of services for the upcoming fiscal year. The process includes political, managerial, planning, communication, and financial dimensions. The budget incorporates a long-term perspective, establishes linkages to broad organizational goals, and focuses budget decisions on desired results and outcomes. The AOB is formalized via the following process:
 - a. A budget workshop is held with the City Council to receive Council direction and public comment, prior to budget preparation;
 - b. Budget team updates policies and procedures for budget preparation, creates the budget process calendar, and prepares the current budget schedules for each department to use in preparing the new budget;
 - c. A budget kickoff workshop is held with the City Manager, Department Directors, and Department Analysts to discuss the status of the current fiscal year budget, discuss the Five-Year Financial Forecast, review the upcoming budget process calendar, discuss the impacts of the current economic conditions at the State and Federal levels, and discuss the essential principles and elements of the budget process;

- d. Individual meetings are held with the budget team and each department to assist in the budget development process;
- e. The City Manager, in collaboration with the budget team, holds meetings with each department director (and analysts) to discuss their department budget request;
- f. A budget workshop is held with the City Council to receive public comment and to review the components of the proposed budget, prior to formal consideration for adoption;
- g. City Manager submits the proposed AOB and salary plan to the City Council at a public meeting for approval.

B. Balanced Budget

The City will maintain a balanced budget over the period of the Financial Strategic Plan. This means that:

1. Operating revenues must fully cover operating expenditures;
2. Ending fund balance must meet minimum policy levels. For the General Fund, this level has been established at 20% of operating expenditures for economic uncertainties and to support the City's credit worthiness, cash flow, and response to local disasters.

C. Five-Year Financial Forecast

The City will prepare a five-year financial forecast bi-annually to assist in long range planning and policy development. The five-year forecast provides a tool to evaluate the ability of the City to fund proposed programs, operating and maintenance costs, capital expenditures, as well as operating costs related to future capital improvement projects.

1. Revenues are projected using a conservative approach, and are based on historical trends, stable residential development projections, internal analysis, and commercial growth that incorporates known development projects. Separate sets of assumptions are developed for major revenue types such as sales tax property tax, community development fees, transient occupancy taxes, and investment income;
2. Departmental expenditure projections are developed using anticipated cost of living increases for general administrative operating costs. Additional assumptions are incorporated for major expenditure categories such as public safety to ensure that commercial and residential growth projections are addressed to main current service levels. The five-year capital improvement program is reviewed with the annual operating budget, and maintenance costs of each proposed project are identified and included in the forecast;
3. The five-year forecast indicates whether projected revenue growth will support anticipated expenditures for current levels of service. However, as the City continues to grow, it is important to ensure that it can meet increasing demands

and be in a position to respond to possible changes in economic conditions. The five-year forecast is a dynamic tool that requires bi-annual update and review of its underlying assumptions to keep the City in a position of strong fiscal condition.

D. Capital Improvement Program (CIP)

1. CIP Purpose - The purpose of the Capital Improvement Program (CIP) budget document is to serve as a planning tool, which coordinates the level ranking, financing, and scheduling of major projects undertaken by the City. All projects presented in the five-year CIP budget are carefully programmed to ensure the community's capital improvement needs are met both now and in the future. In addition, the projects provide additional opportunities and access to the City and improve the overall quality of life as identified in the Quality of Life Master Plan (QLMP).

This document is dynamic and, consequently, must be revised annually to address changing needs, level rankings, and financial conditions. The City's goal in providing a CIP Budget is to develop a multi-year plan for capital improvement, update it annually, and follow through with all capital improvements in accordance with the plan. It also allows staff to budget operating and maintenance costs into the five-year projection in order to determine the total cost of each project before it is undertaken.

2. CIP Development - This CIP budget document is developed by incorporating input from City Council and key management team members, based on community comments and feedback received throughout the year. This team then, through several workshops, identifies and evaluates community needs in the areas of roads/streets, bridges, public buildings, parks and recreation facilities, and redevelopment projects. Each proposed project is reviewed and discussed to ensure funding, timing, and necessity. A CIP City Council workshop is held to provide the City Council with an opportunity to review each project in detail, and to receive public comments concerning the five-year program.
3. CIP Projects: \$30,000 or More - The capital improvements presented in the budget are the City's major projects, which exceed \$30,000 in cost, have long-term life spans, and are generally non-recurring. These projects include land and right of way acquisition, design, construction or rehabilitation of public buildings or facilities, public infrastructure design and construction, park design and construction, and redevelopment projects.
4. Project Manager - Every CIP project will have a project manager who will prepare the project proposal, ensure that required phases are completed on schedule, authorize all project expenditures, ensure that all regulations and laws are observed, and periodically report project status.
5. Project Benefit - Projects must identify a benefit and reference a Core Value (QLMP) goal.

6. CIP Review Committee - In determining the relative merit of a proposed project, key management team members evaluate projects for feasibility, community enhancement, infrastructure and historic preservation, and safety.
7. CIP Levels - Projects in the CIP are scheduled in each of five fiscal years based on community needs, as determined by the City Council and availability of funding. Level rankings in each major category (Circulation, Infrastructure/Other, Parks and Recreation, and SARDA/Housing) are assigned in accordance with the following guidelines:
 - a. LEVEL I: The project is urgent and must be completed as soon as feasible. Failure to address the project may impact the health, safety, or welfare of the community or have a potential significant impact on the financial well-being of the City. The project must be initiated, or financial opportunity losses may result.
 - b. LEVEL II: The project is important and addressing it is necessary. The project impacts safety, law enforcement, health, welfare, economic base, quality of life, and has been identified as a priority in the Quality of Life Master Plan.
 - c. LEVEL III: The project will enhance quality of life and will provide a benefit to the community. Completion of the project will improve the community by providing cultural, recreational, and/or aesthetic value, or is deemed as a necessary improvement to a public facility.
 - d. Future Years Projects: The project will be an improvement to the community but does not necessarily need to be completed within a five-year capital improvement program time frame.
8. CIP Administrative Costs - The administrative costs associated with managing CIP projects are estimated (generally as five to ten percent of estimated construction costs) and included in each project budget.
9. CIP Operations and Maintenance (O & M) - Future operations and maintenance costs that result from CIP projects are estimated and identified in the CIP project sheets. These incremental future operating costs are incorporated into the five-year forecast.
10. CIP Phases - The CIP will emphasize project planning, with projects progressing through at least two and up to ten of the following phases:
 - a. *Designate (Assigned)*. Appropriates funds based on projects designated for funding by the Council through adoption of the Financial Strategic Plan.
 - b. *Study*. Concept design, site selection, feasibility analysis, schematic design, environmental determination, property appraisals, scheduling, grant application, grant approval, specification preparation for equipment purchases.
 - c. *Environmental Review*. Compliance with CEQA, NEPA and other environmental studies, if necessary.

- d. *Real Property Acquisitions.* Property acquisition for projects, if necessary.
 - e. *Site Preparation.* Demolition, hazardous materials abatements, other pre-construction work.
 - f. *Design.* Final design, plan and specification preparation and construction cost estimation.
 - g. *Construction.* Construction contracts.
 - h. *Construction Management.* Contract project management and inspection, soils and material tests, other support services during construction.
 - i. *Equipment Acquisitions.* Vehicles, heavy machinery, computers, office furnishings, other equipment items acquired and installed independently from construction contracts.
11. CIP Appropriation - The City's annual CIP appropriation for study, design, acquisition and/or construction is based on the projects designated by the Council through adoption of the Financial Strategic Plan. Adoption of the Financial Strategic Plan CIP appropriation does not automatically authorize funding for specific project phases. This authorization generally occurs only after the preceding project phase has been completed and approved by the Council and costs for the succeeding phases have been fully developed. If project costs at the time of bid award are less than the budgeted amount, the balance will be unappropriated and returned to fund balance or allocated to another project. If project costs at the time of bid award are greater than budget amounts, five basic options are available:
- a. Eliminate the project;
 - b. Defer the project for consideration to the next Financial Strategic Plan period;
 - c. Rescope or change the phasing of the project to meet the existing budget;
 - d. Transfer funding from another specified, lower-level ranking project.
 - e. Appropriate additional resources as necessary from fund balance.
12. CIP Budget Carryover - Project accounts, which have been appropriated, will not lapse until completion of the project phase.
13. Program Objectives - Project phases will be listed as objectives in the program narratives of the programs, which manage the projects.
14. General Plan Consistency Review - All projects are evaluated by the City's Planning Commission to ensure consistency with the provisions of the City of Temecula General Plan, while considering the City's long-term vision as developed by the City Council. The proposed Circulation, Infrastructure, and Parks and Recreation projects are reviewed and approved by the Planning Commission, Public/Traffic Safety Commission, and the Parks and Recreation Commission.

II. Financial Reporting

A. Annual Reporting

The City will prepare annual financial statements as follows:

1. The City will contract for an annual audit by a qualified independent certified public accountant (or accounting firm). The City will strive for an unqualified auditors' opinion.
2. The City will use generally accepted accounting principles in preparing its annual financial statements and will strive to meet the requirements of the GFOA's Award for Excellence in Financial Reporting program.
3. The City will issue audited financial statements within 180 days after year-end.

B. Interim Reporting

The City will prepare and issue timely interim reports on the City's fiscal status to the Council and staff. This includes on-line access to the City's financial management system by City staff; monthly reports to program managers; formal quarterly reports to the Council and Department Directors; mid-year budget reviews; and interim annual reports.

C. Budget Amendments

The Council may amend or supplement the budget at any time after its adoption by majority vote of the Council members. The City Manager has the authority to make administrative adjustments to the budget as long as those changes will not have a significant policy impact nor affect budgeted year-end fund balances.

D. Extended Annual Reporting

The City will prepare extended annual reports as required by Federal and State requirements including, but not limited to:

1. State Controller Report
2. Street Reports

III. Fund Balance and Reserves

A. Fund Balance Policy

Fund balance represents the accumulation of actual revenues and other financing sources in excess of actual expenditures and other uses at year-end. In general terms, it represents the City's accumulated "savings" from year to year, as any fund balance realized at year-end is added to (or deducted from if expenditures exceeded revenues for that particular year) the previous year's fund balance. Fund balance is often referred to as "reserves."

B. Reserve for Economic Uncertainty

The City will maintain a minimum fund balance of at least 20% of operating expenditures in the General Fund, in order to adequately provide resources in the event of an unexpected draw on City finances. Eligible uses of these reserve funds include:

- Expenditures due to local disasters/acts of nature
- Loss of major revenue source(s) due to financial hardship or economic downturn
- State-imposed take of local revenue/mandated payments
- Significant unanticipated expenditures
- Significant payout of Comprehensive Annual Leave for employees leaving City service

C. Secondary Reserve for Contingencies

In addition to the Reserve for Economic Uncertainty, the City will strive to maintain an operating reserve within the General Fund in the amount of 5% of General Fund operating expenditures. Use of these reserve funds shall be limited to:

- Covering annual operating expenditures if revenue falls short of projections, creating an annual operating deficit.
- Making one-time investments in Capital infrastructure that will create long-term operational savings to the General Fund, leverage available grant funds, or provide funding for projects that will create an economic benefit to the City.

D. Future Capital Project Designations

The Council may designate specific fund balance levels for future development of capital projects that it has determined to be in the best long-term interests of the City.

E. Other Designations and Reserves

In addition to the designations noted above, fund balance levels will be sufficient to meet funding requirements for projects approved in prior years which are carried forward into the new year; debt service reserve requirements; reserves for encumbrances; and other reserves or designations required by contractual obligations, state law, or generally accepted accounting principles.

F. Fund Balance Components

This policy establishes the procedures for reporting unrestricted fund balance in the General Fund financial statements, as well as a fund balance expenditures hierarchy. Fund Balance commitments and assignments ensure that there will be adequate financial resources to protect the City against circumstances such as revenue shortfalls and unanticipated expenditures. The Policy also authorizes and directs the Director of Finance to prepare financial reports and categorize fund balance per Governmental Accounting

Standards Board (GASB) Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions.

There are five separate components of fund balance which identify the specific purposes for which amounts can be spent: (1) Non-expendable Fund Balance – inherently non-expendable; (2) Restricted Fund Balance – externally enforceable limitations on use; (3) Committed Fund Balance – self-imposed limitations on use; (4) Assigned Fund Balance – limitation resulting from intended use; (5) Unassigned Fund Balance – residual net resources.

1. *Non-expendable Fund Balance* - Amounts that cannot be spent because they are either (a) not in spendable form, such as prepaid items or inventories; or (b) legally required to be maintained intact, such as the principal portion of an endowment.
2. *Restricted Fund Balance* - Amounts for a specific purpose that are either (a) externally imposed by creditors (such as through debt covenants), grantors, contributors, other governments' regulations; or (b) imposed by law through constitutional provisions or enabling legislation.
3. *Committed Fund Balance* - Amounts authorized for specific purposes by a government's highest level of decision-making authority (City Council). These committed amounts cannot be used for any other purpose unless the City Council removes or changes the specified use through the same formal action taken to establish the commitment. City Council action to commit fund balance needs to occur within the fiscal reporting period however, the amount can be determined subsequently. The City's committed fund balance includes a reserve for economic uncertainty. It is City policy to maintain a reserve of 20% of Annual General Fund appropriations. Amounts are committed to finance any significant unanticipated revenue shortfalls, negative State budget impacts or impacts from natural disasters or other catastrophic events.
4. *Assigned Fund Balance* - Amounts that are constrained for specific purposes but are neither restricted nor committed. For all governmental funds other than the General Fund, any remaining amounts not classified as non-expendable, restricted, or committed are considered assigned. For the General Fund, this policy delegates the authority to assign amounts to be used for specific purposes to the Finance Director in consultation with the City Manager for the purpose of reporting these amounts in annual financial statements.
5. *Unassigned Fund Balance* - Residual net resources of the General Fund in excess of what can be classified in one of the other four categories.

G. Hierarchy of Spending Fund Balance

Restricted fund balance should be spent first when an expenditure is incurred for which both restricted and unrestricted fund balance is available. When an expenditure is incurred for purposes where amounts in any of the unrestricted classifications of fund balance could be used, committed amounts are to be spent first, followed by assigned amounts and then unassigned amounts.

H. Unassigned Fund Balance – General Fund

At the end of each fiscal year, the Finance Department will report on the audited year-end financial results. In the event that actual General Fund revenues exceed expenditures and encumbrances, a year-end operating surplus shall be reported. Any year-end operating surplus which exceeds the levels required by the reserve policies, noted above, will be deemed as Unassigned Fund Balance, and shall be appropriated for one-time (non-recurring) expenditures in accordance with the following guidelines, subject to City Council approval. Ongoing, or recurring expenditures, are not appropriate uses of available Unassigned Fund Balance.

1. Public Safety equipment or non-recurring programs
2. Asset Management reserves
3. Capital improvement projects
4. Reduction of unfunded liabilities related to CalPERS pension and Other Post-Employment Benefits (OPEB)
5. Reduction, or avoidance, of City debt

IV. Transactions and Use Tax Funding (Measure S)

A. Measure S Revenue

Pursuant to Ordinance 16-06, on November 8, 2016, the people of Temecula approved a local 1% Transactions and Use Tax, effective on April 1, 2017, to maintain 9-1-1 emergency response times, prevent cuts to local paramedic, police, fire protection, school safety patrols, youth/after-school, senior, disabled services, improve freeway interchanges, reduce traffic and provide for other general services.

B. Appropriation Priorities of Measure S Revenue

In accordance with the approved ballot language related to Measure S, maintaining Public Safety services is the City's top priority, followed by the appropriate maintenance and replacement of City assets to ensure long-term viability of City operations. As surplus funds are available, the City Council may allocate Measure S funding to capital projects identified in the Capital Improvement Program as well as any associated general services.

1. Public Safety
 - a. Within the Police Department, the City will strive to maintain a target staffing ratio of one sworn officer per 1,000 residents (1:1,000), as outlined in the City's General Plan. Upon receiving Population Estimate from the California Department of Finance, in May of each year, the Police staffing ratio shall be evaluated, and if the ratio falls below 1:1,000, the City Council may allocate available Measure S resources to meet the target staffing ratio.

- b. Desired Fire Department staffing levels include four persons per fire engine or fire truck (4-0 staffing). During the Annual Operating Budget process, the Fire staffing ratio shall be evaluated, and if the ratio falls below 4-0 staffing, the City Council may allocate available Measure S resources to meet the target staffing ratio.

2. Asset Management/Investment

In accordance with the Asset Management and Replacement (AMAR) Policy, noted in Section VI., the City strategically manages the life cycle and replacement of its assets; including capital infrastructure, City facilities and parks, fleet vehicles and equipment, and the City's technology and communication systems. Ensuring adequate reserves are set-aside for the future replacement of City-owned assets is critical to the long-term viability of the City's operations.

The City's street and road network serves as the capital infrastructure for public transportation in and around the City. A Pavement Management Study is designed to evaluate the current condition of the road network, and establish a recommended level of investment necessary to properly maintain the condition of the street and road network. The City Council will strive to allocate an amount up to the recommended level of investment, as stated in the most recent Pavement Management Study, to the Capital Improvement Program – Pavement Rehabilitation Program, or other appropriate capital infrastructure projects designated for street and road network improvements.

The City Council will strive to allocate an amount to be deposited into each asset replacement fund, based on the results of the specific asset management plan conducted periodically for each grouping of asset types (i.e. facilities, parks, vehicles and technology).

3. Capital Improvement Projects

A Capital Improvement Project is defined as a major project, which exceeds \$30,000 in cost, has a long-term life span, and is generally non-recurring. The City Council may allocate available Measure S resources to fund projects identified in the Capital Improvement Program.

4. General Services

Operations and maintenance costs associated with City programs, administration and general services to the public are considered eligible appropriations of Measure S resources, so long as the abovementioned priorities are considered first.

- a. Operations and maintenance costs related to the addition of a new City facility, program or service funded by Measure S, shall have priority over existing City general services.

V. Contingency Planning

In response to adverse financial and economic conditions that could negatively impact the City's fiscal health, a Contingency Plan will provide for a measured response to potential fiscal challenges, as opposed to reactionary decision-making that could hinder the long-term financial solvency of the City.

In accordance with Budget Policies III.B and III.C, the City will strive to maintain reserves in the amount of 25% of General Fund operating expenditures. Eligible uses of these reserve funds are outlined in the aforementioned policy; however this Contingency Plan will address the hierarchy of utilizing reserve funds, in the event the City experiences significant or sudden fiscal constraints.

The type of fiscal challenge will dictate the appropriate budgetary measure to implement in order to ensure solvency. If the fiscal constraint cannot be absorbed by annual budgetary savings, the following hierarchy shall be followed:

A. One-Time Events

In the event the City is faced with a non-recurring fiscal constraint, such as a State mandated payment or a natural disaster, the use of reserve funds is an appropriate mitigation. The Secondary Reserve for Contingencies shall be utilized first, and fully exhausted prior to utilizing the Economic Uncertainty Reserve.

B. Ongoing Fiscal Constraints

In the event the City experiences the loss of a major revenue source outside of the City's control (i.e. acts of legislation, corporate decisions and/or economic downturn), the City will need to adjust its operations in order to maintain a balanced budget. Circumstances may arise when the City is unable to react quick enough to offset a sudden loss in revenue, and will be required to utilize reserves to supplant the current Operating Budget. The Secondary Reserve for Contingencies shall be utilized first, and fully exhausted prior to utilizing the Economic Uncertainty Reserve. Continued use of reserve funds shall not exceed two budget cycles, to allow adequate time for the implementation of operational changes, while limiting the ongoing dependency on reserves.

Implementation of Contingency Plan actions requires the majority approval of the City Council.

VI. Staffing Policy

A. Regular Staffing

1. The budget will fully appropriate the resources needed for authorized regular staffing.
2. Regular full-time benefitted employees will represent the core work force and the preferred means of staffing ongoing, year-round program activities and services. The City will strive to provide competitive compensation and benefit schedules for

its authorized regular work force. Each regular employee will:

- a. Fill an authorized regular position;
 - b. Receive salary and benefits consistent with labor agreements or other City Council approved compensation plans.
3. To manage the growth of the regular work force and overall staffing costs, the City will follow these procedures:
- a. The Council will authorize all regular positions.
 - b. The Human Resources Department will coordinate and approve the hiring of all regular employees.
 - c. Supplement core staff with a balanced workforce consisting of part-time, contract, and independent contractors.
 - d. All requests for additional regular positions will include evaluations of:
 - The necessity, term and expected results of the proposed activity;
 - Staffing and material costs including salary, benefits, equipment, uniforms, clerical support and facilities;
 - The ability of private industry to provide the proposed service;
 - Additional revenues or cost savings, which may be realized.
 - e. Periodically, and before any request for additional regular positions, existing programs will be re-evaluated to determine if services can be provided with existing regular employees.
 - f. The City will make every effort to conduct an internal recruitment to fill regular positions. The City will evaluate the advantages and disadvantages of conducting an internal recruitment versus an external recruitment on a case-by-case basis.

B. Project Staffing

1. The hiring of project employees will not be used as an incremental method for expanding the City's regular work force.
2. Project employees include all employees other than regular employees, temporary staffing, elected officials and volunteers. Project employees will generally augment regular City staffing as extra-help employees, seasonal employees, contract employees, interns and work-study assistants.
3. The City Manager and Department Directors will encourage the use of project employees to meet peak workload requirements, fill interim vacancies, and accomplish tasks where less than full-time, year-round staffing is required. Under this guideline, project employees will be hired for up to one year at a time in conjunction with the annual operating budget on an at-will basis. Moreover, project employee hours will generally not exceed 50% of a regular, full-time position (1,000

hours annually). There may be limited circumstances where the use of project employees on an ongoing basis in excess of this target may be appropriate due to unique programming or staffing requirements. However, any such exceptions must be approved by the City Manager based on the review and recommendation of the Human Resources Department.

C. Temporary Staffing

1. Temporary Staffing agencies can be contacted only in the case of a short-term assignment such as sick leave, disability leave, maternity leave, etc.
2. The City will pay the Temporary Staffing Agency a fair base rate for the employee with a negotiated markup while the temporary employee is providing work for the City.

D. Work Hours

1. Regular employee, project employee, and temporary employee work hours will be based on the needs of the City and the position.
2. Employee work hours may be flexed in an effort to minimize overtime.

E. Overtime Management

1. Overtime should be used only when necessary and when other alternatives are not feasible or cost effective.
2. All overtime must be pre-authorized by a Department Director or delegated in accordance with existing policy.
3. Departmental operating budgets should reflect anticipated annual overtime costs and departments will regularly monitor overtime use and expenditures.
4. When considering the addition of regular, project, or temporary staffing, the use of overtime as an alternative will be considered. The department will take into account:
 - a. The duration that additional staff resources may be needed;
 - b. The cost of overtime versus the cost of additional staff;
 - c. The skills and abilities of current staff;
 - d. Training costs associated with hiring additional staff;
 - e. The impact of overtime on existing staff;
 - f. The impact on quality of services.

F. Independent Contractors

Independent contractors are not City employees. They may be used in two situations:

1. Short-term, peak workload assignments to be accomplished using personnel contracted through an outside employment agency (OEA). In this situation, it is

anticipated that City staff will closely monitor the work of OEA employees and minimal training will be required. However, they will always be considered the employees of the OEA and not the City. All placements through an OEA will be coordinated through the Human Resources Department and subject to the approval of the Human Resources Department.

2. Construction of public works projects and delivery of operating, maintenance or specialized professional services not routinely performed by City employees. Such services will be provided without close supervision by City staff, and the required methods, skills and equipment will generally be determined and provided by the contractor. Contract awards will be guided by the City's purchasing policies and procedures.

G. Productivity

The City will repeatedly monitor and review the City's methods of operation to ensure that services continue to be delivered in the most cost-effective manner possible. This review process encompasses a wide range of productivity issues, including:

1. Analyzing systems and procedures to identify and remove unnecessary review requirements.
2. Evaluating the ability of new technologies and related capital investments to improve productivity.
3. Developing the skills and abilities of all City employees.
4. Developing and implementing appropriate methods of recognizing and rewarding exceptional employee performance.
5. Evaluating the ability of the private sector to perform the same level of service at a lower cost.
6. Periodic formal reviews of operations on a systematic, ongoing basis.
7. Maintaining a decentralized approach in managing the City's support service functions. Although some level of centralization is necessary for review and control purposes, decentralization supports productivity by:
 - a. Encouraging accountability by delegating responsibility to the lowest possible level;
 - b. Stimulating creativity, innovation and individual initiative;
 - c. Reducing the administrative costs of operation by eliminating unnecessary review procedures;
 - d. Improving the ability of the organization to respond to changing needs, and identify and implement cost-saving programs;
 - e. Assigning responsibility for effective operations and citizen responsiveness to the department.

H. Contracting for Services – Private Sector

1. General Policy Guidelines
 - a. Contracting with the private sector for the delivery of services may provide the City with a significant opportunity for cost containment and productivity enhancements. As such, the City is committed to using private sector resources in delivering municipal services as a key element in our continuing efforts to provide cost-effective programs.
 - b. Private sector contracting approaches under this policy include construction projects, professional services, outside employment agencies and ongoing operating and maintenance services.
 - c. In evaluating the costs of a private section contracts compared with in-house performance of the service, indirect, direct, and contract administration costs of the City will be identified and considered.
 - d. Whenever private sector providers are available and can meet established service levels, they will be seriously considered as viable service delivery alternatives using the evaluation criteria outlined below.
 - e. For programs and activities currently provided by City employees, conversions to contract services will generally be made through attrition reassignment to absorption by the contractor.
2. Evaluation Criteria – Within the general policy guidelines stated above, the cost effectiveness of contract services in meeting established service levels will be determined on a case-by-case basis using the following criteria:
 - a. Is a sufficient private sector market available to competitively deliver this service and assure a reasonable range of alternative service providers?
 - b. Can the contract be effectively and efficiently administered?
 - c. What are the consequences if the contractor fails to perform, and can the contract reasonably be written to compensate the City for any such damages?
 - d. Can a private section contractor better respond to expansions, contractions or special requirements of the service?
 - e. Can the work scope be sufficiently defined to ensure that competing proposals can be fairly and fully evaluated, as well as contractor’s performed after bid award?
 - f. Does the use of contract services provide us with an opportunity to redefine service levels?
 - g. Will the contract limit our ability to deliver emergency or other high priority services?

- h. Overall, can the City successfully delegate the performance of the service but still retain accountability and responsibility for this delivery?

I. Contracting for Services – Government Service Contracts

1. General Policy Guidelines:

- a. Contracting with other government entities for the delivery of services such as police and fire provides the City with significant opportunities for cost containment and productivity enhancements. The City utilizes government service contracts to deliver municipal services as a key element in the City's continuing efforts to provide cost-effective programs.
- b. Police Contract Services – The City contracts with Riverside County Sheriff's Department for police services. Under this contract the City maintains a ratio of one (1) uniformed police officer for every one thousand (1,000) residents. The City will ensure that contracted staffing levels are compatible with the City population and needs. Contracting with the County facilitates an efficient, effective and affordable model of policing for the community. The police contract allows the City to partner with the County to leverage resources to reduce costs for supervision, administration, training, clerical support, vehicles and equipment.
- c. Fire Contract Services - The City contracts with the Riverside County Fire Department for all fire services. Contracting with the County facilitates an efficient, effective and affordable model of fire protection, disaster preparedness, fire prevention, and emergency operation services for the community. The fire contract allows the City to partner with the County to leverage resources to reduce costs for supervision, administration, training, clerical support, vehicles and equipment.

J. Contracting for Services – Regional Approach

- 1. A regional approach to public services leverages economies of scale to improve outcomes and services to the citizens. Therefore, prior to entering into private or government service contracts, the City will require the completion of a systematic assessment to determine whether a regional approach to providing services is necessary.
 - a. Animal Control Services - The City contracts with Animal Friends of the Valleys for animal control services and the County of Riverside (via the Southwest Community Financing Authority) for animal sheltering services. Contracting with multi-agencies for these services demonstrates a regional approach of leveraging resources to provide efficient services (at a reduced cost).

K. Comprehensive Annual Leave Payout

1. Upon an employee's separation from City service, the employee shall have the option to defer their official separation date to that which corresponds to the exhaustion of the employee's Comprehensive Annual Leave (CAL) balance.
2. When an employee vacates a position using paid time off (e.g. Comprehensive Annual Leave) for an extended period of time, the vacant position will be evaluated by the Department Director, and upon City Manager approval, the Department Director may fill the vacant position in order to continue operations without disruption to City services. In the event the department does not have adequate savings to offset the cost to fill the vacancy, the City Manager is authorized to transfer an amount equal to the funding shortfall from the General Fund Non-Departmental Account No. 001.199.999.5353 – Staffing Continuity Reserve to the affected department.

VII. Asset Management and Replacement Policy

The City has established multiple asset management and replacement funds to accumulate the necessary financial resources to properly maintain City assets over the long-term. The replacement funds are designated for the purpose of purchasing replacement assets at the end of the item's useful life.

Vehicles, equipment, technology, and facilities are tracked on separate replacement schedules, used to determine the annual contribution amounts for each department owning an eligible asset. The annual contribution amounts are equivalent to the estimated cost to replace the asset at the end of its useful life divided by the number of years of useful life.

A. Replacement Funds

1. Fund 310 – Vehicles and Equipment Fund. Eligible assets include vehicles and large equipment items that have a useful life longer than three years and cost in excess of \$10,000.
2. Fund 325 – Technology Replacement Fund. Eligible assets include those technology-related assets that have a useful life longer than three years and cost in excess of \$5,000.
3. Fund 335 – Support Services Replacement Fund. Eligible assets include copier machines utilized by all City departments and maintained by the Information Technology/Support Services department.
4. Fund 350 – Facilities Replacement Fund. Eligible assets include City buildings, systems, and infrastructure necessary to properly operate and maintain all City facilities.
5. Fund 191 – Streetlight Replacement Fund. This fund was established when the City acquired the streetlight network from Southern California Edison, in order to have

available resources to repair and replace the light standards, bulbs and other infrastructure of the streetlight network. Resources for this fund are accumulated through Service Level B rate and charges assessed on the properties utilizing the Citywide residential streetlight network.

The funds are discretionary in nature and may be reappropriated by the City Council to provide financial reserves to respond to natural disasters and other emergencies; provide a source for internal loans and liquidity; or serve as collateral for City debt issues.

VIII. Capital Financing and Debt Management

A. Capital Financing

1. The City will consider the use of debt financing only for one-time capital improvement projects and only under the following circumstances:
 - a. When the project's useful life will exceed the term of the financing;
 - b. When project revenues or specific resources will be sufficient to service the long-term debt.
2. The City will integrate debt issuances with the objectives of the Capital Improvement Program and will incorporate such integration in the formulation of the City's Financial Strategic Plan.
3. Debt financing will not be considered appropriate for any recurring purpose such as current operating and maintenance expenditures. The issuance of short-term instruments such as revenue, tax or bond anticipation notes is excluded from this limitation. (See Investment Policy)
4. Capital improvements will be financed primarily through user fees, service charges, assessments, special taxes or developer agreements when benefits can be specifically attributed to users of the facility. Accordingly, development impact fees should be created and implemented at levels sufficient to ensure that new development pays its fair share of the cost of constructing necessary community facilities.
5. Transportation related impact fees are a major funding source in financing transportation system improvements. However, revenues from these fees are subject to significant fluctuation based on the rate of new development. Accordingly, the following guidelines will be followed in designing and building projects funded with transportation impact fees:
 - a. The availability of transportation impact fees in funding a specific project will be analyzed on a case-by-case basis as plans and specification or contract awards are submitted for City Manager or Council approval.

- b. If adequate funds are not available at that time, the Council will make one of two determinations:
 - c. Defer the project until funds are available;
 - d. Based on the high priority of the project, advance funds from the General Fund, which will be reimbursed as soon as funds become available. Repayment of General Fund advances will be the first use of transportation impact fee funds when they become available.
6. The City will use the following criteria to evaluate pay-as-you-go versus long-term financing in funding capital improvements:
- a. Factors Favoring Pay-As-You-Go Financing:
 - Current revenues and adequate fund balances are available or project phasing can be accomplished;
 - Existing debt levels adversely affect the City's credit rating;
 - Market conditions are unstable or present difficulties in marketing.
 - b. Factors Favoring Long Term Financing:
 - Revenues available for debt service are deemed sufficient and reliable so that long-term financings can be marketed with investment grade credit ratings;
 - The project securing the financing is of the type, which will support an investment grade credit rating;
 - Market conditions present favorable interest rates and demand for City financings;
 - A project is mandated by State or Federal requirements, and resources are insufficient or unavailable;
 - The project is immediately required to meet or relieve capacity needs and current resources are insufficient or unavailable.

B. Debt Management

1. The City will not obligate the General Fund to secure long-term financings except when marketability can be significantly enhanced.
2. An internal feasibility analysis will be prepared for each long-term financing which analyzes the impact on current and future budgets for debt service and operations. This analysis will also address the reliability of revenues to support debt service.
3. The City will generally conduct financings on a competitive basis. However, negotiated financings may be used due to market volatility or the use of an unusual or complex financing or security structure.

4. The City will seek an investment grade rating (Baa/BBB or greater) on any direct debt and will seek credit enhancement such as letters of credit or insurance when necessary for marketing purposes, availability, and cost-effectiveness.
5. The City will monitor all forms of debt annually coincident with the City's Financial Strategic Plan preparation and review process and report concerns and remedies, if needed, to the Council.
6. The City will diligently monitor its compliance with bond covenants, including but not limited to any Federal tax compliance requirements with respect to any tax-exempt debt obligations, and ensure its adherence to applicable regulations.
7. The City will maintain good, ongoing communications with bond rating agencies about its financial condition. The City will follow a policy of full disclosure on every financial report and bond prospectus (Official Statement).
8. The City will periodically review the requirements of, and will remain in compliance with, any continuing disclosure undertakings, particularly under Rule 15c2-12 promulgated by the Securities and Exchange Commission under the Securities Exchange Act of 1934 with respect to debt issues.
9. The City will diligently monitor the use of proceeds from its debt issues, to ensure that the proceeds will be directed to the intended use. The City will maintain records of the intended use of the proceeds when the debt was originally issued (by keeping related documents, such as the Official Statements, tax certificates, as applicable) and the use of the proceeds at the time they are expended. Such records shall be retained so long as the debt issue (and any subsequent debt issue which refunded the debt) remains outstanding and for three years following the final maturity or redemption. The City shall consult legal counsel regarding the use of proceeds that is a change from the original intended purpose.
10. So long as required by California Government Code Section 8855(k), the City shall file annual report(s) to the California Debt and Investment Advisory Commission ("CDIAC") in accordance with CDIAC's requirements on a timely basis. The City shall retain a copy of each such annual report.
11. In connection with each debt issue, the City will file or cause Bond Counsel or another applicable member of the financing team to file on behalf of the City, a report of proposed issuance and a report of final sale, as required by California Government Code Section 8855(i) and (j).

C. Debt Capacity

1. General Purpose Debt Capacity. The City will carefully monitor its levels of general-purpose debt. Because our general-purpose debt capacity is limited, it is important that we only use general-purpose debt financing for high-priority projects where we cannot reasonably use other financing methods for two key reasons:
 - a. Funds borrowed for a project today are not available to fund other projects tomorrow;

- b. Funds committed for debt repayment today are not available to fund operations in the future. In evaluating debt capacity, general-purpose annual debt service payments should generally not exceed 10% of General Fund revenues; and in no case should they exceed 15%. Further, direct debt will not exceed 2% of assessed valuation; and no more than 60% of capital improvement outlays will be funded from long-term financings.

D. Independent Disclosure Counsel

For any public offering debt issue, the City will retain independent disclosure counsel to assist with the preparation of the official statement or any other similar offering document and the continuing disclosure agreement. The roles of bond counsel and disclosure counsel may be served by the same firm, based on the City's determination on a case-by-case basis.

E. Land-Based Financings

1. Public Purpose. There will be a clearly articulated public purpose in forming an assessment or special tax district in financing public infrastructure improvements. This should include a finding by the Council as to why this form of financing is preferred over other funding options such as impact fees, reimbursement agreements or direct developer responsibility for the improvements.
2. Eligible Improvements. Except as otherwise determined by the Council when proceedings for district formation are commenced, preference in financing public improvements through a special tax district will be given for those public improvements that help achieve clearly identified community facility and infrastructure goals in accordance with adopted facility and infrastructure plans as set forth in key policy documents such as the General Plan, Specific Plan, Facility or Infrastructure Master Plans, or Capital Improvement Plan.

Such improvements include study, design, construction and/or acquisition of:

- a. Public safety facilities;
- b. Major transportation system improvements, such as freeway interchanges; bridges; intersection improvements; construction of new or widened arterial or collector streets (including related landscaping and lighting); sidewalks and other pedestrian paths; transit facilities; and bike paths;
- c. Storm drainage, creek protection and flood protection improvements;
- d. Parks, trails, community centers and other recreational facilities;
- e. Open space;
- f. Cultural and social service facilities;
- g. Other governmental facilities and improvements such as offices, information technology systems and telecommunication systems.

3. Active Role. Even though land-based financings may be a limited obligation of the City, we will play an active role in managing the district. This means that the City will select and retain the financing team, including the financial advisor, bond counsel, trustee, appraiser, disclosure counsel, assessment engineer, special tax consultant and underwriter, as appropriate. Any costs incurred by the City in retaining these services will generally be the responsibility of the property owners or developer and will be advanced via a deposit when an application is filed; or will be paid on a contingency fee basis from the proceeds from the bonds.
4. Credit Quality. When a developer requests a district, the City will carefully evaluate the applicant's financial plan and ability to carry the project, including the payment of assessments and special taxes during build-out. This may include detailed background, credit and lender checks, and the preparation of independent appraisal reports and market absorption studies. For districts where one property owner accounts for more than 25% of the annual debt service obligation, a letter of credit further securing the financing may be required.
5. Reserve Fund. A reserve fund should be established in the lesser amount of: the maximum annual debt services; 125% of the annual average debt service; or 10% of the bond proceeds.
6. Value-to-Debt Ratios. The minimum value-to-debt ratio should generally be 4:1. This means the value of the property in the district, with the public improvements, should be at least four times the amount of the assessment or special tax debt. In special circumstances, after conferring and receiving the concurrence of the City's financial advisor and bond counsel that a lower value-to-debt ratio is financially prudent under the circumstances; the City may consider allowing a value-to-debt ratio of 3:1. The Council should make special findings in this case.
7. Appraisal Methodology. Determination of value of property in the district will be based upon the full case value as shown on the ad valorem assessment roll or upon an appraisal by an independent Member Appraisal Institute (MAI). The definitions, standards and assumptions to be used for appraisals will be determined by the City on a case-by-case basis, with input from City consultants and district applicants, and by reference to relevant materials and information promulgated by the State of California, including the Appraisal Standards for Land Secured Financings prepared by the California Debt and Investment Advisory Commission.
8. Capitalized Interest During Construction. Decisions to capitalize interest will be made on a case-by-case basis, with the intent that if allowed, it should improve the credit quality of the bonds and reduce borrowing costs, benefiting both current and future property owners.
9. Maximum Burden. Annual assessments (or special taxes in the case of Mello-Roos or similar districts) should generally not exceed 1% of the sales price of the property; and total property taxes, special assessments and special taxes payments collected on the tax roll should generally not exceed 2%, with priority going toward

special assessments and/or special taxes used to offset any negative fiscal impact of providing municipal services, as determined by a Fiscal Impact Analysis.

10. Benefit Apportionment. Assessments and special taxes will be apportioned according to a formula that is clear, understandable, equitable and reasonably related to the benefit received by, or burden attributed to, each parcel with respect to its financed improvement. No annual escalation factor will be permitted for special assessments or special taxes that support debt service on bonds utilized to finance public infrastructure. Annual escalation factors on special assessments and/or special taxes used to fund municipal services shall be as identified in the Fiscal Impact Analysis.
11. Special Tax District Administration. In the case of Mello-Roos or similar special tax districts, the total maximum annual tax should not exceed 110% of annual debt service. The rate and method of apportionment should include a back-up tax in the event of significant changes from the initial development plan, and should include procedures for prepayments.
12. Foreclosure Covenants. In managing administrative costs, the City will establish minimum delinquency amounts per owner, and for the district as a whole, on a case-by-case basis before initiating foreclosure proceedings.
13. Disclosure to Bondholders. In general, each property owner who accounts for more than 10% of the annual debt service or bonded indebtedness must provide ongoing disclosure information annually as described under SEC Rule 15(c)-12.
14. Disclosure to Prospective Purchasers. Full disclosure about outstanding balances and annual payments should be made by the seller to prospective buyers at the time that the buyer bids on the property. It should not be deferred to after the buyer has made the decision to purchase. When appropriate, applicants or property owners may be required to provide the City with a disclosure plan.

F. Conduit Financings

1. The City will consider requests for conduit financing on a case-by-case basis using the following criteria:
 - a. The City's bond counsel will review the terms of the financing, and render an opinion that there will be no liability to the City in issuing the bonds on behalf of the applicant;
 - b. There is a clearly articulated public purpose in providing the conduit financing;
 - c. The applicant is capable of achieving this public purpose.
2. This means that the review of requests for conduit financing will generally be a two-step process:
 - a. First asking the Council if they are interested in considering the request, and establishing the ground rules for evaluating it;

- b. And then returning with the results of this evaluation and recommending approval of appropriate financing documents if warranted.

This two-step approach ensures that the issues are clear for both the City and applicant, and that key policy questions are answered.

3. The work scope necessary to address these issues will vary from request to request and will have to be determined on a case-by-case basis. Additionally, the City should generally be fully reimbursed for our costs in evaluating the request; however, this should also be determined on a case-by-case basis.

G. Refinancings

1. General Guidelines. Periodic reviews of all outstanding debt will be undertaken to determine refinancing opportunities. Refinancings will be considered (within Federal tax law constraints) under the following conditions:
 - a. There is a net economic benefit;
 - b. It is needed to modernize covenants that are adversely affecting the City's financial position or operations;
 - c. The City wants to reduce the principal outstanding in order to achieve future debt service savings, and it has available working capital to do so from other sources.
2. Standards for Economic Savings. In general, refinancing for economic savings will be undertaken whenever net present value savings of at least five percent (5%) of the refunded debt can be achieved.
 - a. Refinancings that produce net present value savings of less than five percent will be considered on a case-by-case basis, provided that the present value savings are at least three percent (3%) of the refunded debt.
 - b. Refinancings with savings of less than three percent (3%), or with negative savings, will not be considered unless there is a compelling public policy objective.

H. Types of Debt That May be Issued

1. To implement the financing (or refinancing) objectives, the City will consider the issuance of generally accepted types of debt, including:
 - a. Revenue Bonds – limited-liability obligations tied to a specific enterprise or special fund revenue stream where the projects financed clearly benefit or relate to the enterprise or are otherwise permissible uses of the special revenue;
 - b. Special Assessment/Special Tax Bonds – limited liability obligations secured by special assessments or special taxes as described above under “Land-Based Financings”;

- c. General Fund Supported Lease Revenue Bonds or Certificates of Participation – generally involves a lease arrangement between the City and a joint powers authority (or another entity), whereby bonds are issued by the authority for the financing of the project, and the City agrees to make lease payments in sufficient amounts to secure debt service payments on the bonds.
 - d. General Obligation Bonds – bonds secured by a dedicated property tax override (i.e., a property tax in excess of the 1% basic ad valorem property tax rate) that will be issued only after voter approval pursuant to the State Constitution and other applicable laws.
 - e. Tax Increment Bonds – bonds secured by a portion of ad valorem property tax that are allocated to a successor agency (to a former redevelopment agency) or another entity formed pursuant by law (such as an enhanced infrastructure financing district or a community revitalization infrastructure district). The successor agency will consider issuance of bonds for refunding purposes. The City has not yet formed any enhanced infrastructure financing district, community revitalization infrastructure district or any similar entity, and will undertake applicable legal and feasibility analysis at the time of consideration of the formation of any such entity.
 - f. Conduit Financing Bonds – bonds as described above under “Conduit Financings,” for which debt service will be secured by the applicant’s payments and the role of the City (or the City affiliated entity) will be limited to be the conduit issuer, without financial liability.
2. The above list is not exhaustive. The City may from time to time consider other types of debt to accommodate its financing and refinancing objectives.

I. Policy Goals Related to Planning Goals and Objectives

1. It is a policy goal of the City to protect taxpayers and constituents by utilizing conservative financing methods and techniques so as to obtain the highest practical credit ratings (if applicable) and the lowest practical borrowing costs.
2. The City is committed to financial planning, maintaining appropriate reserves levels and employing prudent practices in governance, management and budget administration, including debt issuance and management.
3. The City will comply with applicable State and Federal law as it pertains to the maximum term of debt and the procedures for levying and imposing any related taxes, assessments, rates and charges.

J. Creation of Services Community Facilities Districts

1. Introduction
 - a. It is the City’s goal to support new development projects that address public need and provide a public benefit. In consideration of these projects, the City

desires to ensure that the provision of both general services and public safety services are addressed.

- b. The City shall require developments that propose an increase in a higher density residential use than what is currently allowed by the General Plan or Zoning Code to form, or annex into, a Community Facilities District (CFD) pursuant to the Mello-Roos Community Facilities Act of 1982, as amended, for the purposes of providing municipal services and public safety services.
- c. The City shall make the final determination as to which public financing mechanism, if any, shall be used to assist in the funding of a service. The City may confer with the applicant to learn of any unique circumstances before making its final determination.

2. Eligible Expenses

- a. All City and any consultant costs incurred in evaluating applications requesting the establishment of CFDs shall be paid by the applicant by advance deposit increments, or as otherwise agreed upon in writing by the City. The City shall not incur any non-reimbursable expense for processing such applications. Expenses not chargeable to the District shall be borne by the applicant.
- b. In general, the services to be financed by a public services CFD are those identified in the Mello-Roos Community Facilities Act which are provided by the City including:
 - i. Police protection services, including but not limited to, criminal justice services.
 - ii. Fire protection and suppression services, and ambulance and paramedic services.
 - iii. Provision of municipal services including, but not limited to, parks and park maintenance, street maintenance, facility maintenance, parkway maintenance, recreation funding, library services, open space, flood and storm protection services, and operation of museums and cultural facilities.
 - iv. Other services as may be permitted pursuant to the Mello-Roos Community Facilities Act as it may be amended from time to time.

3. Selection of Consultants

- a. The City shall select and solely manage, coordinate, and direct the work of the special tax consultant, assessment engineer, financial advisor, special district administrator, and other professionals and consultants it deems appropriate in relation to the formation of, or annexation into, a Services CFD.

4. Fiscal Impact Analysis (FIA)

- a. The City shall enter into an agreement with a third-party consultant to conduct a fiscal impact analysis that analyzes the cost of the provision of services to the proposed development.
 - i. The applicant shall be responsible for incurring all costs of the FIA and pay a deposit in advance, or as otherwise agreed upon, in writing, by the City.
 - ii. The FIA shall utilize the final project description, as provided by the applicant, for analysis. The project description must also match that description used for the necessary California Environmental Quality Act (CEQA) analysis.
 - iii. The FIA shall utilize the most current adopted budget data, to be provided by the City, to develop the projected cost of services relative to the proposed development. The most current available data regarding CPI and other inflators, contract increases, expenditure and revenue trends, and future known legislation affecting the City's budget shall be used.
 - iv. The FIA shall maintain a 1:1,000 police officer ratio, as the population of the City continues to increase.
 - v. If the FIA is completed more than one year prior to the completion of the entitlement process, the FIA shall be updated to reflect the most recent budget data.
 - vi. If a significant change in in the City's fiscal environment occurs between the finalization of the FIA and the completion of the entitlement process, the City may require an updated FIA to be completed.
5. Rate and Method of Apportionment
 - a. The findings of the FIA will be utilized in the determination of the rate and method of apportionment (RMA) for the CFD, as calculated by a third-party special tax consultant, after the proposed development has received its entitlements.
 - b. The RMA should provide for an annual increase in the maximum special tax.
 - c. For residential components of development projects, the projected ad valorem tax and other direct and overlapping debt for the proposed CFD shall not exceed 2.0% of the anticipated initial sales price to the ultimate home buyer, per City policy. Any deviations from the foregoing will not be permitted unless specifically approved by the City Council.
 - d. The term of the Services CFD shall be in perpetuity.
 - e. The City will consider the apportionment of assessments to those properties that are found by the assessment engineer to be benefited by the municipal

services provided. The assessment engineer will review the services provided to each parcel in order to comply with the requirements of Proposition 218 and applicable State statutes.

- f. The rate and method of special taxes will be structured in such a manner as to result in a fair and reasonable taxing structure. The City and its special tax consultant will consider input from the proponent of the development project, but the City will make the final determination.

6. Deposit/Reimbursement Agreement

- a. As stipulated in Section B.1 of this policy, all City and any consultant costs incurred in evaluating applications requesting the establishment of CFDs shall be paid by the applicant by advance deposit increments, or as otherwise agreed upon in writing by the City.
- b. The City and the applicant shall enter into a Deposit/Reimbursement Agreement that stipulates the terms of payment for the costs in conducting proceedings for the formation of the Services Community Facility District.
- c. The Finance Director may draw upon the deposits to pay costs including, but not limited to fees and expenses of any consultants employed in connection with the formation or annexation of the CFD; the costs of publication of notices; appraisal or other studies determined necessary; and reasonable charges for City staff time.

7. Conditions for Project Approval for New Projects

- a. Effective upon adoption of this policy, the City shall require all developments that propose an increase in a higher density residential use than what is currently allowed by the General Plan or Zoning Code to form or annex into a CFD pursuant to the Mello-Roos Community Facilities Act of 1982, as amended, for the purposes of providing general municipal services and public safety services, for the purpose of offsetting the cost of providing said services to new residents. Determination of an eligible CFD will be made at the discretion of the City. If an eligible CFD does not exist, a new services CFD formation will be required. It is the City's goal to provide a consistent level of service to all City residents.
- b. The City may choose to enter into a Development Agreement with the applicant, requiring the development to form, or annex into, the Services CFD.
- c. If no Development Agreement is entered into between the City and the applicant, a condition of approval will be placed upon the project during the entitlement phase, stipulating that prior to the approval of any map, it will be required that the development form, or annex into, a Services CFD.
- d. The City, in conjunction with its financial advisors, shall determine whether the aggregate cost of public services, allowable under statute, shall equal an

amount that renders the formation of a District economically both cost-effective and efficient.

- e. The City will work, on a case by case basis, to determine the appropriate tax rate to be levied for proposed projects, in conjunction with a Services CFD applying for the development of affordable housing, as defined by the California Health and Safety Code.

IX. Interfund Transfers and Loans Policy

A. Establishment of Various Funds

The City has established various funds to account for revenues whose use should be restricted to certain activities. Accordingly, each fund exists as a separate financing entity from other funds, with its own revenue sources, expenditures and fund equity

B. Transfer Between Funds

Any transfers between funds for operating purposes are set forth in the budget. These operating transfers, under which financial resources are transferred from one fund to another, are distinctly different from interfund borrowings, which are usually made for temporary cash flow reasons, and are not intended to result in a transfer of financial resources. In summary, interfund transfers result in a change in fund equity; interfund borrowings do not, as the intent is to repay the loan in the near term.

C. Interfund Loans

Interfund loans may be appropriate whenever the loan is expected to be repaid within the immediate future. The most common use of interfund loans is for grant programs, where costs are incurred before drawdowns are initiated and received. Receipt of funds is typically received shortly after the request for funds has been made.

X. Appropriations Limitation

A. Adopting a Resolution

The Council will annually adopt a resolution establishing the City's appropriations limit calculated in accordance with Article XIII-B of the Constitution of the State of California, Section 7900 of the State of California Government Code, and any other voter approved amendments or state legislation that affect the City's appropriations limit.

B. Supporting Documentation Available for Review

The supporting documentation used in calculating the City's appropriations limit and projected appropriations subject to the limit will be available for public and Council review at least fifteen days before Council consideration of a resolution to adopt an

appropriations limit. The Council will generally consider this resolution in connection with final approval of the budget.

C. Calculating Appropriations

The City will strive to develop revenue sources, both new and existing, which are considered non-tax proceeds, in calculating its appropriations subject to limitation.

D. Review of User Fees and Charges

The City will annually review user fees and charges and report to the Council the amount of program subsidy, if any, that is being provided by the General Fund. An annual inflator is automatically calculated each year based on changes in the Consumer Price Index.

E. Support of Legislation or Initiatives

The City will actively support legislation or initiatives sponsored or approved by League of California Cities which would modify Article XIII-B of the Constitution in a manner which would allow the City to retain projected tax revenues resulting from growth in the local economy for use as determined by the Council.

F. Voter Approval to Amend Appropriation Limit

The City will seek voter approval to amend its appropriation limit at such time that tax proceeds are in excess of allowable limits.

XI. Pension Rate Stabilization Policy

A. Establishment of an Internal Revenue Code (IRC) Section 115 Irrevocable Trust

The City contracts with the California Public Employees Retirement System (CalPERS) to provide pension benefits to its employees. The pension is funded with a combination of employer and employee contributions. To mitigate the volatility in the employer contribution rates, the City has established a Section 115 Trust to prefund its pension obligations. Assets from the Trust are restricted for the payment of pension obligations.

B. Funding of an Internal Revenue Code (IRC) Section 115 Irrevocable Trust

The primary benefit of a Section 115 Trust is the flexibility of investment options available to the Trust that cities are prohibited from utilizing. The broader investment options have the ability to generate higher yields and investment earnings, thereby increasing the assets held in trust.

To establish the Section 115 Trust, a one-time contribution of \$8 million will be deposited as seed funding during Fiscal Year 2017-18.

Effective Fiscal Year 2018-19 and every year thereafter until amended by Council;

1. At a minimum, an amount equivalent to 26% of Total Payroll may be deposited into the Section 115 Trust in July for the ensuing fiscal year, so long as the City has adequate cash flow for operations.
2. Thirty percent (30%) of the Operating Budget Surplus within the General Fund may be deposited into the Section 115 Trust, up to a maximum contribution of \$2 million per year. The Operating Budget Surplus is defined as the excess amount over the budgeted Revenue over Expenditures calculation.
3. Additional Trust contributions may be programmed through the Annual Operating Budget process each year, as approved by Council.

Annual pension liability payments to CalPERS shall be made from the proceeds of the Section 115 Trust, so long as adequate proceeds are available in the Section 115 Trust.

XII. Signature Delegation Policy

A. Delegation of City Manager Signature Authority

In accordance with the Budget Resolution Section 1.E-F., the City Manager may authorize expenditures of funds in the amounts up to one-hundred thousand dollars (\$100,000). Any expenditures in excess of \$100,000 requires City Council action.

With regard to contracts and agreements, the City Manager hereby delegates his signature authority, up to \$100,000 to the Assistant City Manager, and up to \$60,000 as follows:

1. Temecula Community Service District contracts and agreements may be approved by the Director of Community Services for the following contract types:
 - a. Entertainment, Performance and Event Agreements
2. Public Works contracts and agreements may be approved by the Deputy City Manager or the Director of Public Works for the following contract types:
 - a. Maintenance Agreements
 - b. Minor Construction Agreements
3. “Approved As To Form” approval on all agreements, with the exception of those noted below, may be approved by the Assistant Director of Finance, up to \$10,000. All contracts and agreements in excess of \$10,000, must be Approved As To Form by the City Attorney, or his/her designee.
 - a. Successor Agency Agreements
 - b. Housing Authority Agreements
 - c. Preservation of Cultural Resource Agreements
 - d. Leases

- e. Licenses Agreements
- f. Settlement Agreements

B. Delegation of City Manager Settlement Authority

In accordance with the Budget Resolution Section 1.G., the City Manager, in consultation with the City Attorney, is authorized to settle personal injury and property damage lawsuits and enter into settlement agreements on behalf of the City, Temecula Community Services District, and the Successor Agency to the Temecula Redevelopment Agency where the amount of the settlement does not exceed one-hundred thousand dollars (\$100,000).

1. For all Personal Injury and Property Claim settlements, the City Manager hereby delegates his signature authority to the Director of Human Resources/Risk Management to negotiate settlements up to \$10,000.

XIII. Emergency Appropriation Policy

In the event of an emergency resulting from acts of nature or other unforeseen activity, the City Manager is authorized to appropriate budgetary funds for the emergency purchase of goods and services to address such emergency.

In the event the emergency requires a significant Public Works response, an emergency exemption to the Public Works bidding requirements must be approved by the City Council via an Emergency Exemption Resolution.

XIV. Debt/Liability Paydown Strategy Policy

At their meeting December 13, 2022, the Council adopted the City's Debt/Liability Paydown Strategy, which provides for a 7-year paydown schedule for the City's outstanding facility debt, the unfunded pension liability and the unfunded Other Post-Employment Benefits (OPEB) liability. As the economic conditions change, it will be necessary to reevaluate the Paydown Strategy to ensure adequate funding exists to maintain the paydown schedule and reach the goal of a 7-year paydown.

The Paydown Strategy consists of a 15-year Financial Plan and includes the use of Available General Fund Balance and available resources in the IRC Section 115 Irrevocable Pension Trust to pay off the City's outstanding debt/liabilities in accordance with the table below:

Year #	Fiscal Year	Funding Sources		Payoff Schedule			
		Pension Trust	Available Fund Balance	OPEB Liability	Pension Liability	Civic Center Loan	MRC Loan
1	2022-23	5,000,000	19,913,606		7,250,000	12,624,607	5,038,999
2	2023-24	5,000,000	10,982,828	5,361,000	10,538,003		
3	2024-25	5,000,000	3,223,220		8,234,950		
4	2025-26	2,000,000	5,498,008		6,819,012		
5	2026-27		2,680,009		2,178,158		
6	2027-28		10,788,263		10,204,668		
7	2028-29		8,330,579		7,430,035		
8	2029-30						
9	2030-31						
10	2031-32						
		17,000,000	61,416,513	5,361,000	52,654,826	12,624,607	5,038,999
Total Interest Savings				n/a	30,756,231	2,187,894	1,036,267

The OPEB and Pension liability amounts were determined as of June 30, 2020 valuation reports and are subject to change as CalPERS investment returns fluctuate each year. Annual Budgetary Savings generated by the payoff of a specific debt/liability is redirected back into Available Fund Balance and applied to the payoff of future unfunded liabilities until all obligations are paid off.

The CalPERS Pension Unfunded Liability will be considered “paid off” when the City Pension Plan’s Funded Status, as defined by CalPERS, is equal to or greater than 100%. To achieve this Funded Status within the 7-year target, annual Additional Discretionary Payments (ADPs) will be made directly to CalPERS, as noted in the above schedule.

Any deviations from the Paydown Strategy’s 15-Year Financial Plan that trigger less than \$4 million in Available Fund Balance in any year of the forecast is cause for reevaluating the paydown timeline. Economic impacts that could trigger the reevaluation include:

- (1) Economic conditions, including recession or potential recession,
- (2) Decrease in General Fund revenue,
- (3) Increase in General Fund expenditures,
- (4) Declining interest earnings in CalPERS’ Public Employees’ Retirement Fund (PERF) portfolio,
- (5) Declining investment earnings in the City’s IRC Section 115 Irrevocable Pension Trust

Each year, as part of the Annual Operating Budget process and the Mid-Year Budget process, the 15-Year Financial Plan shall be updated and reevaluated to ensure adequate Available General Fund Balance and Pension Trust balances exist to make the Pension Liability payments, or ADPs, as outlined in the table above. If the funding sources are not adequate to maintain Available Fund Balance in excess of \$4 million each year of the forecast, an alternative paydown schedule shall be presented for City Council consideration.

An Operating Budget Surplus is defined as the excess amount over the budgeted Revenue over Expenditures calculation. In the event of any remaining Operating Budget Surplus

after contributions are made to the City's IRC Section 115 Irrevocable Pension Trust in accordance with Budget Policy XI, additional ADPs may be made from the remaining surplus, up to \$2 million per fiscal year. Additional ADPs may be programmed through the Annual Operating Budget process each year, as approved by Council.

SUMMARY OF CHANGES IN AUTHORIZED POSITIONS, PERSONNEL AND BENEFIT COSTS

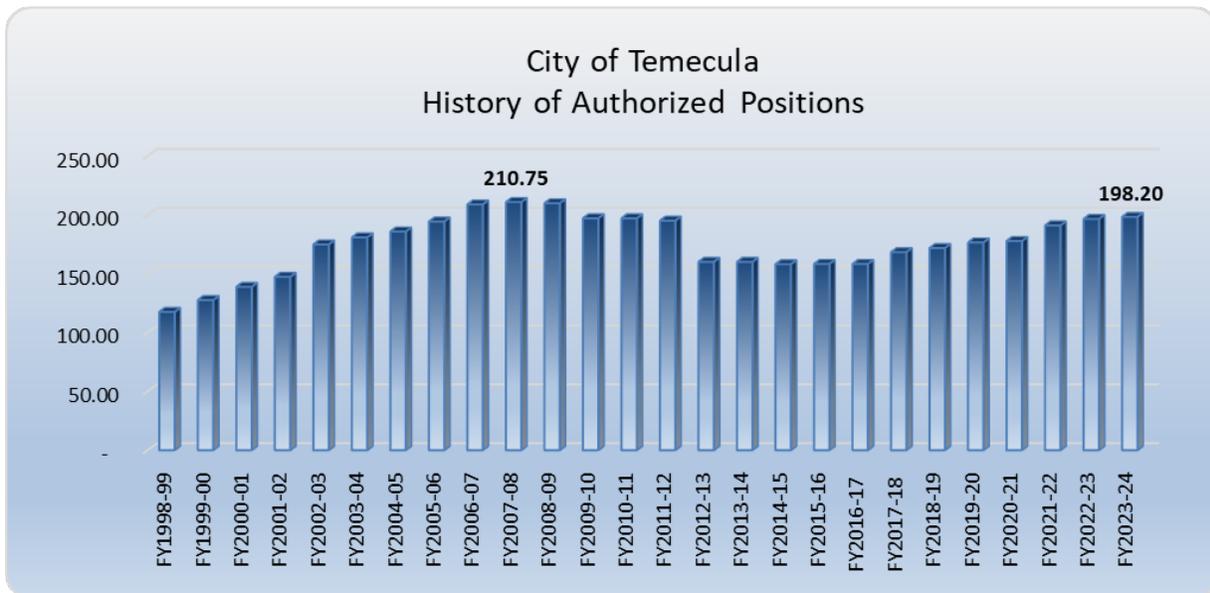
Total authorized Full Time Equivalent (FTE) positions equal 198.20 authorized positions, including one authorized/unfunded position (Principal Planner in the Community Development department). The total reflects an increase of 2.75 positions compared to the prior year. All positions added since last fiscal year are summarized by department below:

- City Manager’s Office (0.25 position)
 - Senior Office Specialist (conversion from ¾ to full-time)

- Public Works (2 positions)
 - Maintenance Worker I - Facilities
 - Maintenance Worker I – Streets/Parks

- Information Technology/Support Services (0.5 positions)
 - Information Technology Technician I/II (conversion from ½ to full-time)

Total Authorized Positions remains below the peak in 2007-08 by 12.55 positions.



SUMMARY OF CHANGES IN AUTHORIZED POSITIONS, PERSONNEL AND BENEFIT COSTS

In addition to the Authorized Positions, the City employs two Accounting Assistants to support the implementation of the City's new financial system. A significant number of part-time, non-benefitted Project employees also are employed to assist with the multitude of programs offered by the Temecula Community Services District. For Fiscal Year 2023-24, an estimated 70.3 full-time equivalents will be hired as seasonal and part-time support

Public Safety personnel is supplied through contracts with Riverside County and CalFire. A total of 116.7 Sworn Police Officers, 18 non-sworn Community Service Officers, and three Sheriff Service Officers are included in the Police budget, and a total of 71 Fire personnel are reflected in the Fire Department budget for FY2023-24.

Employee Salaries

In accordance with the City's labor agreements, an 8.7% cost of living adjustment will go into effect July 1, 2023. The salary and benefits contained in the Proposed Budget reflect the anticipated salary adjustments.

Pursuant to Section 47.3 of the MOU and Section 31.3 of the Management Compensation Plan (MCP), a Reclassification Request Process is available to employees whose work has fundamentally changed due to a department reorganization, changes to staffing levels, introduction of new programs or services, and/or reallocations of work and internal reporting relationships. Employees may request an evaluation of their job duties by an independent consultant, to determine the proper job classification for the work performed. In accordance with the provisions of the MOU and MCP, a total of 19 employees are recommended for reclassification, effective July 1, 2023.

Employee Benefits

The City contributes to the California Public Employees Retirement System (CalPERS), a multiple-employer public employee defined benefit pension plan for all authorized employees and temporary employees who work more than 1,000 hours per year, or who have previously been part of CalPERS pension program. CalPERS provides retirement and disability benefits, annual cost of living adjustments, and death benefits to plan members and beneficiaries. Benefit provisions and all other requirements are established by the State statute and City ordinance, with the City providing the following benefits:

- Tier 1: 2.7% @ 55 formula for employees hired prior to September 11, 2011
- Tier 2: 2.0% @ 60 formula for employees hired after September 11, 2011
- Tier 3: 2.0% @ 62 for employees, new to the CalPERS system, hired after January 1, 2013, in accordance with the Public Employees' Pension Reform Act of 2013 (PEPRA)

The City pays a contribution on behalf of authorized employees; (5% for Tier 1 and 4% for Tier 2 employees), in addition to the required actuarially determined employer contribution rate. The annual cost for the CalPERS pension for eligible personnel for Fiscal Year 2023-24 is budgeted to be \$6,583,191.

SUMMARY OF CHANGES IN AUTHORIZED POSITIONS, PERSONNEL AND BENEFIT COSTS

The City provides a Section 125 Flexible Benefits Plan for all authorized employees. The total monthly cafeteria allotment is \$1,200 from which employees can purchase health, dental, life, and disability insurance benefits. Also included in this Plan are options for medical and dependent care reimbursement, deferred compensation, or a “cash back” option. The cafeteria allotment is also provided to eligible retirees as part of the City’s retiree health plan.

As part of the MOU and MCP agreements, in addition to the cafeteria allotment, the City provides employees a \$600 per month contribution to a Health Flex Contribution account to be used for medical, dental or vision premiums, or directed to a Healthcare Flexible Spending Account. Any unused amount not utilized for these purposes will be forfeited.

The annual cost of the cafeteria benefit plan for Fiscal Year 2023-24 is estimated to be \$4,302,720.



SCHEDULE OF AUTHORIZED POSITIONS

As of July 1, 2023

	FY2023-24 Number of Positions	Salary Schedule		Bargaining Unit**	Exempt/Non- Exempt
		Minimum	Maximum		
CITY COUNCIL					
Councilmember	5.0	600	800	N/A	E
City Council Subtotal:	5.0				
CITY MANAGER					
Assistant City Manager	1.0	17,919	25,321	Exec	E
Assistant to the City Manager	1.0	11,014	15,562	MCP	E
City Manager	1.0	N/A	27,853	Contract	E
Executive Assistant	1.0	5,796	8,188	MCP	E
Senior Office Specialist	1.0	4,640	5,940	Rep	NE
City Manager Subtotal:	5.0				
OFFICE OF PUBLIC INFORMATION & ECONOMIC DEVELOPMENT					
Administrative Assistant	1.0	4,997	6,396	Rep	NE
Economic Development Manager	1.0	9,977	14,097	MCP	E
Management Analyst	2.0	6,557	9,265	MCP	E
Multimedia Specialist I	1.0	5,654	7,237	Rep	NE
Office of Public Information & Economic Development Subtotal:	5.0				
CITY CLERK					
Deputy City Clerk	1.0	7,419	10,481	MCP	E
Director of Legislative Affairs/City Clerk	1.0	14,449	20,417	Exec	E
Management Assistant	1.0	5,380	6,888	Rep	NE
Records Manager	1.0	6,720	9,495	MCP	E
Records Technician	1.0	3,903	4,997	Rep	NE
City Clerk Subtotal:	5.0				
HUMAN RESOURCES					
Director of HR/Risk Management	1.0	14,449	20,417	Exec	E
Human Resources Technician I (Confidential)	2.0	5,124	7,237	MCP	NE
Management Assistant (Confidential)	1.0	5,380	7,604	MCP	NE
Senior Management Analyst	3.0	7,604	10,743	MCP	E
Human Resources Subtotal:	7.0				
EMERGENCY MANAGEMENT					
Senior Management Analyst	1.0	7,604	10,743	MCP	E
Emergency Management Subtotal:	1.0				
FINANCE					
Accountant I	1.0	6,720	8,603	Rep	NE
Accounting Assistant (Cashier & AP)	3.0	4,756	6,087	Rep	NE
Accounting Technician I/II	2.0	5,249	7,062	Rep	NE
Assistant Director of Finance	1.0	12,156	17,176	MCP	E
Director of Finance	1.0	14,811	20,927	Exec	E
Finance Manager	1.0	8,603	12,156	MCP	E
Fiscal Services Manager	2.0	9,977	14,097	MCP	E
Management Analyst	1.0	6,557	9,265	MCP	E
Senior Accountant (Confidential)	1.0	7,795	11,014	MCP	NE
Senior Accounting Technician (Confidential)	1.0	6,087	8,603	MCP	NE
Senior Accounting Technician - Payroll (Confidential)	1.0	6,087	8,603	MCP	NE
Finance Subtotal:	15.0				



SCHEDULE OF AUTHORIZED POSITIONS

As of July 1, 2023

	FY2023-24 Number of Positions	Salary Schedule		Bargaining Unit**	Exempt/Non- Exempt
		Minimum	Maximum		
INFORMATION TECHNOLOGY					
Assistant Director Information Technology/Support Svcs	1.0	11,859	16,758	MCP	E
Director of Information Technology/Support Svcs	1.0	14,449	20,417	Exec	E
Information Technology Manager	1.0	10,743	15,181	MCP	E
Information Technology Specialist I (Confidential)	1.0	5,796	8,188	MCP	NE
Information Technology Supervisor (Confidential)	4.0	7,419	10,481	MCP	NE
Information Technology Supervisor (Multimedia Services) (Confidential)	1.0	7,419	10,481	MCP	NE
Management Analyst	1.0	6,557	9,265	MCP	E
Senior Administrative Assistant	1.0	5,517	7,062	Rep	NE
Senior Information Technology Specialist (Confidential)	2.0	6,720	9,495	MCP	NE
Information Technology Technician I	0.5	4,997	7,062	MCP	NE
Support Services					
Office Specialist II - AM	0.6	4,203	5,380	Rep	NE
Office Specialist II - PM	0.6	4,203	5,380	Rep	NE
Support Services Supervisor	1.0	4,640	5,940	Rep	NE
Information Technology Technician I	0.5	4,997	7,062	MCP	NE
Information Technology Subtotal:	16.2				
COMMUNITY DEVELOPMENT					
Assistant Director of Community Development	1.0	12,156	17,176	MCP	E
Deputy City Manager	1.0	16,292	23,020	Exec	E
Principal Management Analyst	1.0	8,395	11,859	MCP	E
Senior Administrative Assistant	1.0	5,517	7,062	Rep	NE
Planning					
Assistant Planner	2.0	6,087	7,795	Rep	NE
Associate Planner I (underfill as Planning Technician)	1.0	7,062	9,038	Rep	NE
Associate Planner II	1.0	7,795	9,977	Rep	NE
Community Development Technician I	1.0	5,380	6,888	Rep	NE
Community Development Technician II (Underfill as Comm Dev Tech I)	1.0	5,940	7,604	Rep	NE
Community Development Technician II	1.0	5,940	7,604	Rep	NE
Planning Manager	1.0	10,481	14,811	MCP	E
Planning Technician	1.0	5,517	7,062	Rep	NE
Senior Community Development Technician	2.0	6,557	8,395	Rep	NE
Senior Management Analyst	1.1	7,604	10,743	MCP	E
Senior Office Specialist	1.0	4,640	5,940	Rep	NE
Senior Planner	1.0	8,603	12,156	MCP	E
Building and Safety/Code Enforcement					
Administrative Assistant	2.0	4,997	6,396	Rep	NE
Building Inspector I	1.0	6,240	7,989	Rep	NE
Building Inspector II	3.0	6,888	8,817	Rep	NE
Building Official	1.0	11,014	15,562	MCP	E
Code Enforcement Officer I	2.0	5,249	6,720	Rep	NE
Code Enforcement Officer II	1.0	5,796	7,419	Rep	NE
Field Supervisor - Code Enforcement	1.0	7,062	9,038	Rep	NE
Plan Checker	1.0	8,395	10,743	Rep	NE
Senior Building Inspector	1.0	7,604	9,733	Rep	NE
Senior Code Enforcement Officer	1.0	6,396	8,188	Rep	NE
Senior Management Analyst	0.9	7,604	10,743	MCP	E
Community Development Subtotal:	33.0				



SCHEDULE OF AUTHORIZED POSITIONS

As of July 1, 2023

	FY2023-24 Number of Positions	Salary Schedule		Bargaining Unit**	Exempt/Non- Exempt
		Minimum	Maximum		
PUBLIC WORKS					
Administrative Assistant	1.0	4,997	6,396	Rep	NE
Assistant Director of Public Works	1.0	13,090	18,496	MCP	E
Director of Public Works	1.0	14,811	20,927	Exec	E
Principal Management Analyst	1.0	8,395	11,859	MCP	E
CIP Administration					
Assistant Engineer II	1.0	7,062	9,038	Rep	NE
Associate Civil Engineer	1.0	9,038	11,570	Rep	E
Associate Civil Engineer (Underfill as Associate Engineer II)	1.0	9,038	11,570	Rep	E
Associate Engineer II	3.0	8,603	11,014	Rep	E
Engineering Manager	1.0	12,459	17,605	MCP	E
Engineering Tech II	1.0	6,087	7,795	Rep	NE
Principal Civil Engineer	1.0	11,287	15,948	MCP	E
Senior Civil Engineer	1.0	10,227	14,449	MCP	E
Senior Public Works Inspector	2.0	7,419	9,495	Rep	NE
Supervising Public Works Inspector	1.0	8,188	10,481	Rep	NE
Land Development/NPDES					
Associate Civil Engineer	1.0	9,038	11,570	Rep	E
Associate Civil Engineer (Underfill as Associate Engineer II)	1.0	9,038	11,570	Rep	E
Associate Engineer I	1.0	7,795	9,977	Rep	E
Associate Engineer II	1.0	8,603	11,014	Rep	E
Engineering Tech I	1.0	5,796	7,419	Rep	NE
Management Assistant	1.0	5,380	6,888	Rep	NE
Senior Management Analyst	1.0	7,604	10,743	MCP	E
Senior Public Works Inspector	2.0	7,419	9,495	Rep	NE
Traffic					
Associate Engineer II	1.0	8,603	11,014	Rep	E
Senior Civil Engineer	1.0	10,227	14,449	MCP	E
Senior Signal Technician	2.0	7,419	9,495	Rep	NE
Maintenance (Streets, Facilities, Parks)					
Custodian II - Facilities	2.0	3,624	4,640	Rep	NE
Field Supervisor - Trades	1.0	7,237	9,265	Rep	NE
Landscape Inspector II	1.0	6,087	7,795	Rep	NE
Lead Maintenance Worker - Electrician	1.0	6,557	8,395	Rep	NE
Lead Maintenance Worker - HVAC	1.0	6,557	8,395	Rep	NE
Lead Maintenance Worker - Streets	3.0	5,249	6,720	Rep	NE
Lead Maintenance Worker - Parks	2.0	5,249	6,720	Rep	NE
Lead Maintenance Worker - Facilities	1.0	6,240	7,989	Rep	NE
Maintenance Manager	1.0	11,014	15,562	MCP	E
Maintenance Superintendent	3.0	9,977	14,097	MCP	E
Maintenance Worker I - Streets	4.0	4,309	5,517	Rep	NE
Maintenance Worker I - Parks	1.0	4,309	5,517	Rep	NE
Maintenance Worker I - Facilities	1.0	5,124	6,557	Rep	NE
Maintenance Worker II - Facilities	2.0	5,654	7,237	Rep	NE
Maintenance Worker I - Streets/Parks	1.0	4,309	5,517	Rep	NE
Maintenance Worker II - Streets/Parks	3.0	4,756	6,087	Rep	NE
Management Assistant	1.0	5,380	6,888	Rep	NE
Park Attendant I	1.0	5,249	6,720	Rep	NE
Park Attendant II (Underfill as Park Attendant I)	1.0	5,796	7,419	Rep	NE
Park Attendant II	1.0	5,796	7,419	Rep	NE
Senior Landscape Inspector	1.0	6,720	8,603	Rep	NE
Senior Office Specialist	1.0	4,640	5,940	Rep	NE
Public Works Subtotal:	64.0				



SCHEDULE OF AUTHORIZED POSITIONS

As of July 1, 2023

	FY2023-24 Number of Positions	Salary Schedule		Bargaining Unit**	Exempt/Non- Exempt
		Monthly Salary Minimum	Maximum		
FIRE					
Community Development Technician II	1.0	5,940	7,604	Rep	NE
Fire Inspector I	1.0	7,237	9,265	Rep	NE
Management Analyst	1.0	6,557	9,265	MCP	E
Senior Community Development Technician	1.0	6,557	8,395	Rep	NE
Fire Subtotal:	4.0				
COMMUNITY SERVICES					
Aquatics Coordinator	1.0	5,380	6,888	Rep	NE
Aquatics Supervisor I	1.0	5,940	7,604	Rep	NE
Aquatics Supervisor II	2.0	6,240	7,989	Rep	NE
Community Services Assistant	1.0	4,417	5,654	Rep	NE
Community Services Coordinator I	1.0	5,380	6,888	Rep	NE
Community Services Coordinator II	4.0	5,654	7,237	Rep	NE
Community Services Manager	9.0	9,733	13,752	MCP	E
Community Services Specialist II	1.0	4,876	6,240	Rep	NE
Community Services Superintendent	2.0	10,743	15,181	MCP	E
Community Services Supervisor I	4.0	6,240	7,989	Rep	NE
Community Services Supervisor II	3.0	6,557	8,395	Rep	NE
Director of Community Services	1.0	14,449	20,417	Exec	E
Management Assistant	1.0	5,380	6,888	Rep	NE
Multimedia Coordinator	2.0	6,557	8,395	Rep	NE
Office Specialist II	1.0	4,203	5,380	Rep	NE
Principal Management Analyst	1.0	8,395	11,859	MCP	E
Theater Technical Coordinator I	1.0	5,380	6,888	Rep	NE
Theater Technical Coordinator II	1.0	5,654	7,237	Rep	NE
Community Services Subtotal:	37.0				

Total By Department	Positions
City Council	5.0
City Manager	5.0
Economic Development	5.0
City Clerk	5.0
Human Resources	7.0
Emergency Management	1.0
Finance	15.0
Information Technology	16.2
Community Development	33.0
Public Works	64.0
Fire	4.0
Community Services	37.0
Total Authorized/Funded Positions:	197.2
Total of Authorized/Unfunded Positions:	1.0
Total Authorized Positions:	198.2

** Bargaining Units:

Rep = Represented

MCP = Management/Confidential

Exec = Executive



SCHEDULE OF AUTHORIZED POSITIONS

As of July 1, 2023

	FY2023-24 Number of Positions	Salary Schedule		Bargaining Unit**	Exempt/Non- Exempt
		Monthly Salary Minimum	Maximum		
Authorized/Unfunded positions:					
Community Development - Planning					
Principal Planner	1.0	9,495	13,418	MCP	E
Limited Term Assignment Positions:					
FINANCE					
Accounting Assistant	1.0	4,756	6,087	Rep	NE
Senior Accounting Technician (Confidential)	1.0	6,087	8,603	MCP	NE
Continuity Staffing:					
PUBLIC WORKS					
Maintenance Worker II - Streets (underfill Maintenance Worker I)	1.0	4,756	6,087	Rep	NE



SCHEDULE OF CHANGES IN ALLOCATED POSITIONS

	Adopted 2021-22	Unfunded 2021-22	Changes	Current 2022-23	Unfunded 2022-23	Changes	Proposed 2023-24	Unfunded 2023-24
GENERAL FUND								
CITY COUNCIL								
Council Members	5.00	-	-	5.00	-	-	5.00	-
CITY MANAGER								
City Manager	1.00	-	-	1.00	-	-	1.00	-
Assistant City Manager	0.80	-	0.20	1.00	-	-	1.00	-
Assistant to the City Manager	1.00	-	(0.30)	0.70	-	(0.05)	0.65	-
Executive Assistant	1.00	-	-	1.00	-	-	1.00	-
Office Aide III	0.75	-	(0.75)	-	-	-	-	-
Senior Office Specialist	-	-	0.75	0.75	-	(0.75)	-	-
	4.55	-	(0.10)	4.45	-	(0.80)	3.65	-
OFFICE OF PUBLIC INFORMATION & ECONOMIC DEVELOPMENT								
Administrative Assistant	-	-	1.00	1.00	-	-	1.00	-
Assistant City Manager	0.10	-	(0.10)	-	-	-	-	-
Assistant to the City Manager	-	-	0.30	0.30	-	0.05	0.35	-
Economic Development Manager	1.00	-	-	1.00	-	-	1.00	-
Management Analyst	1.00	-	1.00	2.00	-	-	2.00	-
Management Assistant (Confidential)	1.00	-	(1.00)	-	-	-	-	-
Multimedia Specialist I	1.00	-	-	1.00	-	-	1.00	-
Senior Management Analyst	1.00	-	(1.00)	-	-	-	-	-
Senior Office Specialist	-	-	-	-	-	1.00	1.00	-
	5.10	-	0.20	5.30	-	1.05	6.35	-
EMERGENCY MANAGEMENT								
Director of HR/Risk Management	0.20	-	-	0.20	-	(0.20)	-	-
Management Analyst	1.00	-	-	1.00	-	(1.00)	-	-
Management Assistant - Limited Term	-	-	0.10	0.10	-	(0.10)	-	-
Senior Management Analyst	-	-	-	-	-	1.00	1.00	-
	1.20	-	0.10	1.30	-	(0.30)	1.00	-
HUMAN RESOURCES								
Assistant City Manager	0.05	-	(0.05)	-	-	-	-	-
Director of HR/Risk Management	0.40	-	-	0.40	-	0.10	0.50	-
Human Resources Assistant	1.00	-	(1.00)	-	-	-	-	-
Human Resources Technician I	1.00	-	1.00	2.00	-	-	2.00	-
Management Analyst	0.20	-	-	0.20	-	(0.20)	-	-
Management Assistant - Limited Term	-	-	0.40	0.40	-	(0.40)	-	-
Management Assistant (Confidential)	-	-	-	-	-	0.40	0.40	-
Senior Management Analyst	2.00	-	-	2.00	-	0.20	2.20	-
	4.65	-	0.35	5.00	-	0.10	5.10	-
CITY CLERK								
Deputy City Clerk	1.00	-	-	1.00	-	-	1.00	-
Director of Legislative Affairs/City Clerk	1.00	-	-	1.00	-	-	1.00	-
Management Assistant	1.00	-	-	1.00	-	-	1.00	-
Office Specialist II	-	-	-	-	-	-	-	-
Records Manager	1.00	-	-	1.00	-	-	1.00	-
Records Technician	1.00	-	-	1.00	-	-	1.00	-
	5.00	-	-	5.00	-	-	5.00	-



SCHEDULE OF CHANGES IN ALLOCATED POSITIONS

	Adopted	Unfunded	Current		Unfunded	Proposed		Unfunded
	2021-22	2021-22	Changes	2022-23	2022-23	Changes	2023-24	2023-24
FINANCE								
Accountant II (Confidential)	0.89	-	(0.89)	-	-	-	-	-
Accountant I	-	-	1.00	1.00	-	-	1.00	-
Accounting Assistant	2.00	-	(1.00)	1.00	-	-	1.00	-
Accounting Assistant - Cashier	2.00	-	-	2.00	-	-	2.00	-
Accounting Assistant - Payroll (Conf.)	0.75	-	(0.75)	-	-	-	-	-
Accounting Technician I/II	1.00	-	-	1.00	-	(1.00)	-	-
Assistant Director of Finance	-	-	1.00	1.00	-	-	1.00	-
Director of Finance	1.00	-	-	1.00	-	-	1.00	-
Fiscal Services Manager	1.85	-	-	1.85	-	-	1.85	-
Finance Manager	-	-	0.92	0.92	-	(0.04)	0.88	-
Management Analyst	2.94	-	(1.94)	1.00	-	-	1.00	-
Payroll Coordinator (Confidential)	-	1.00	-	-	-	-	-	-
Purchasing Manager	1.00	-	(1.00)	-	-	-	-	-
Senior Accountant (Confidential)	-	-	1.00	1.00	-	-	1.00	-
Senior Accounting Technician	1.00	-	-	1.00	-	1.00	2.00	-
Senior Accounting Technician (Confidential)	-	-	2.00	2.00	-	-	2.00	-
	14.43	1.00	0.34	14.77	-	(0.04)	14.73	-
COMMUNITY DEVELOPMENT - PLANNING								
Administrative Assistant	0.75	-	(0.75)	-	-	-	-	-
Asst. Director of Community Development	-	-	1.00	1.00	-	(0.50)	0.50	-
Assistant Planner	0.85	-	0.15	1.00	-	1.00	2.00	-
Assistant Planner (Temp Upgrade)	-	-	1.00	1.00	-	(1.00)	-	-
Associate Planner I	1.00	-	-	1.00	-	(1.00)	-	-
Associate Planner II	3.00	-	(2.00)	1.00	-	-	1.00	-
Community Development Technician I	-	-	0.10	0.10	-	1.00	1.10	-
Community Development Technician II	0.40	-	-	0.40	-	(0.40)	-	-
Deputy City Manager	-	-	0.50	0.50	-	-	0.50	-
Director of Community Development	0.50	-	(0.50)	-	-	-	-	-
Office Specialist II	0.50	-	(0.50)	-	-	-	-	-
Planning Manager	1.00	-	-	1.00	-	-	1.00	-
Planning Technician	1.00	-	-	1.00	-	0.10	1.10	-
Principal Management Analyst	0.40	-	-	0.40	-	(0.10)	0.30	-
Principal Planner	-	-	0.65	0.65	-	(0.65)	-	0.65
Senior Administrative Assistant	-	-	0.75	0.75	-	-	0.75	-
Senior Community Development Technician	-	-	-	-	-	0.20	0.20	-
Senior Management Analyst	0.10	-	1.00	1.10	-	(0.75)	0.35	-
Senior Office Specialist	-	-	1.00	1.00	-	-	1.00	-
Senior Planner	0.65	-	0.35	1.00	-	-	1.00	-
	10.15	-	2.75	12.90	-	(2.10)	10.80	0.65



SCHEDULE OF CHANGES IN ALLOCATED POSITIONS

	Adopted	Unfunded	Current			Proposed		
	2021-22	2021-22	Changes	2022-23	Unfunded 2022-23	Changes	2023-24	Unfunded 2023-24
COMMUNITY DEVELOPMENT - BUILDING & SAFETY								
Administrative Assistant	0.10	-	1.90	2.00	-	-	2.00	-
Asst. Director of Community Development	-	-	-	-	-	0.25	0.25	-
Building Inspector I	1.00	-	-	1.00	-	-	1.00	-
Building Inspector II	3.00	-	1.00	4.00	-	(1.00)	3.00	-
Building Official	1.00	-	-	1.00	-	-	1.00	-
Code Enforcement Officer I	-	-	2.00	2.00	-	-	2.00	-
Code Enforcement Officer II	1.00	-	-	1.00	-	-	1.00	-
Community Development Technician I	-	-	0.90	0.90	-	-	0.90	-
Community Development Technician II	3.60	-	-	3.60	-	(2.60)	1.00	-
Deputy City Manager	-	-	0.25	0.25	-	-	0.25	-
Director of Community Development	0.25	-	(0.25)	-	-	-	-	-
Field Supervisor Code Enforcement	0.95	-	-	0.95	-	-	0.95	-
Office Specialist II	0.50	-	(0.50)	-	-	-	-	-
Plan Checker	1.00	-	-	1.00	-	-	1.00	-
Planning Technician	-	-	-	-	-	0.90	0.90	-
Principal Management Analyst	0.20	-	-	0.20	-	0.20	0.40	-
Senior Administrative Assistant	-	-	0.10	0.10	-	-	0.10	-
Senior Building Inspector	-	-	-	-	-	1.00	1.00	-
Senior Code Enforcement Officer	1.00	-	-	1.00	-	-	1.00	-
Senior Community Development Technician	-	-	-	-	-	1.80	1.80	-
Senior Management Analyst	0.90	-	-	0.90	-	-	0.90	-
Senior Office Specialist	2.00	-	(2.00)	-	-	-	-	-
	16.50	-	3.40	19.90	-	0.55	20.45	-
PUBLIC WORKS - LAND DEVELOPMENT								
Administrative Assistant	0.25	-	(0.25)	-	-	0.20	0.20	-
Assistant Engineer II	-	-	-	-	-	1.00	1.00	-
Asst. Director of Public Works	-	-	-	-	-	0.25	0.25	-
Associate Civil Engineer	1.00	-	-	1.00	-	(1.00)	-	-
Associate Engineer I	1.00	-	-	1.00	-	-	1.00	-
Associate Engineer II	2.00	-	(1.00)	1.00	-	-	1.00	-
Director of Public Works	0.15	-	-	0.15	-	-	0.15	-
Engineering Tech I	1.00	-	-	1.00	-	-	1.00	-
Office Specialist II	0.60	-	(0.60)	-	-	-	-	-
Management Assistant	-	-	0.60	0.60	-	-	0.60	-
Principal Civil Engineer	1.00	-	-	1.00	-	(1.00)	-	-
Principal Management Analyst	0.10	-	-	0.10	-	-	0.10	-
Public Works Inspector II	-	-	-	-	-	0.90	0.90	-
Senior Management Analyst	-	-	-	-	-	1.00	1.00	-
Senior Management Analyst (Y-Rate)	-	-	1.00	1.00	-	(1.00)	-	-
Senior Public Works Inspector	1.65	-	-	1.65	-	(0.90)	0.75	-
	8.75	-	(0.25)	8.50	-	(0.55)	7.95	-

SCHEDULE OF CHANGES IN ALLOCATED POSITIONS

	Adopted 2021-22	Unfunded 2021-22	Current Changes	Unfunded 2022-23	Unfunded 2022-23	Proposed Changes	Unfunded 2023-24	Unfunded 2023-24
PUBLIC WORKS								
Administrative Assistant	0.40	-	(0.40)	-	-	0.20	0.20	-
Asst. Director of Public Works	-	-	-	-	-	0.30	0.30	-
Associate Civil Engineer	1.00	-	-	1.00	-	-	1.00	-
Associate Engineer II	1.00	-	-	1.00	-	-	1.00	-
Custodian I	0.05	-	(0.05)	-	-	-	-	-
Custodian II	0.05	-	-	0.05	-	0.05	0.10	-
Custodian II (Y-Rate)	-	-	0.05	0.05	-	(0.05)	-	-
Director of Public Works	0.40	-	-	0.40	-	-	0.40	-
Field Supervisor - Facilities	0.10	-	(0.10)	-	-	-	-	-
Field Supervisor - Trades	-	-	0.10	0.10	-	0.05	0.15	-
Landscape Inspector II	0.01	-	0.19	0.20	-	-	0.20	-
Lead Maintenance Worker	3.00	-	-	3.00	-	-	3.00	-
Lead Maintenance Worker-Electrician	-	-	0.25	0.25	-	(0.15)	0.10	-
Lead Maintenance Worker-HVAC	0.05	-	-	0.05	-	-	0.05	-
Maintenance Manager	0.83	-	-	0.83	-	0.02	0.85	-
Maintenance Superintendent	0.05	-	-	0.05	-	-	0.05	-
Maintenance Supervisor	1.00	-	(1.00)	-	-	-	-	-
Maintenance Worker I	3.00	-	-	3.00	-	1.00	4.00	-
Maintenance Worker II	2.00	-	-	2.00	-	-	2.00	-
Management Assistant	0.35	-	0.40	0.75	-	-	0.75	-
Management Assistant (Temporary)	-	-	1.00	1.00	-	(1.00)	-	-
Office Specialist II	1.40	-	(0.72)	0.68	1.00	(0.68)	-	-
Principal Management Analyst	0.35	-	-	0.35	-	-	0.35	-
Public Works Inspector II	-	-	-	-	-	0.10	0.10	-
Senior Civil Engineer	1.00	-	-	1.00	-	-	1.00	-
Senior Landscape Inspector	0.01	-	0.19	0.20	-	-	0.20	-
Senior Office Specialist	-	-	-	-	-	1.00	1.00	-
Senior Public Works Inspector	0.35	-	-	0.35	-	(0.10)	0.25	-
Senior Signal Technician	1.00	-	1.00	2.00	-	-	2.00	-
Signal Technician I	1.00	-	(1.00)	-	-	-	-	-
Street Maintenance Superintendent	-	-	1.00	1.00	-	-	1.00	-
	18.40	-	0.91	19.31	1.00	0.74	20.05	-
PUBLIC WORKS - CIP ADMINISTRATION								
Administrative Assistant	0.30	-	(0.30)	-	-	0.60	0.60	-
Assistant Engineer II	-	-	-	-	-	2.00	2.00	-
Asst. Director of Public Works	-	-	-	-	-	0.25	0.25	-
Associate Civil Engineer	2.00	-	1.00	3.00	-	(2.00)	1.00	-
Associate Engineer II	3.00	-	-	3.00	-	-	3.00	-
Director of Public Works	0.25	-	-	0.25	-	-	0.25	-
Engineering Manager	1.00	-	-	1.00	-	-	1.00	-
Engineering Technician II	-	-	-	-	-	1.00	1.00	-
Principal Civil Engineer	-	-	1.00	1.00	-	-	1.00	-
Principal Management Analyst	0.45	-	-	0.45	-	-	0.45	-
Public Works Inspector II	1.00	-	(1.00)	-	-	-	-	-
Senior Civil Engineer	2.00	-	(1.00)	1.00	-	-	1.00	-
Senior Office Specialist	1.00	-	-	1.00	-	(1.00)	-	-
Senior Public Works Inspector	1.00	-	-	1.00	-	1.00	2.00	-
Senior Public Works Inspector (Y-Rate)	-	-	1.00	1.00	-	(1.00)	-	-
Supervising Public Works Inspector	-	-	1.00	1.00	-	-	1.00	-
	12.00	-	1.70	13.70	-	0.85	14.55	-



SCHEDULE OF CHANGES IN ALLOCATED POSITIONS

	Adopted	Unfunded	Current		Proposed		Unfunded	
	2021-22	2021-22	Changes	2022-23	2022-23	Changes	2023-24	
<u>PARKS MAINTENANCE</u>								
Asst. Director of Public Works	-	-	-	-	-	0.10	0.10	-
Director of Public Works	0.10	-	-	0.10	-	-	0.10	-
Landscape Inspector II	0.46	-	0.04	0.50	-	-	0.50	-
Lead Maintenance Worker	2.00	-	-	2.00	-	-	2.00	-
Lead Maintenance Worker-Electrician	-	-	0.25	0.25	-	0.15	0.40	-
Maintenance Superintendent	0.95	-	-	0.95	-	-	0.95	-
Maintenance Worker I	1.00	-	-	1.00	-	1.00	2.00	-
Maintenance Worker II	1.00	-	-	1.00	-	-	1.00	-
Management Assistant	0.25	-	-	0.25	-	-	0.25	-
Office Specialist II	-	-	0.18	0.18	-	(0.18)	-	-
Park Attendant I	-	-	1.00	1.00	-	1.00	2.00	-
Park Attendant II	-	-	2.00	2.00	-	(1.00)	1.00	-
Senior Landscape Inspector	0.46	-	0.04	0.50	-	-	0.50	-
	6.22	-	3.51	9.73	-	0.97	10.80	-
<u>POLICE (Non-Contract Employees)</u>								
Fiscal Services Manager	0.15	-	-	0.15	-	-	0.15	-
	0.15	-	-	0.15	-	-	0.15	-
<u>FIRE (Non-Contract Employees)</u>								
Community Development Technician I-Fire	1.00	-	(1.00)	-	-	-	-	-
Community Development Technician II-Fire	1.00	-	1.00	2.00	-	(1.00)	1.00	-
Fire Inspector I	1.00	-	-	1.00	-	-	1.00	-
Management Analyst	1.00	-	-	1.00	-	-	1.00	-
Senior Community Development Technician	-	-	-	-	-	1.00	1.00	-
	4.00	-	-	4.00	-	-	4.00	-
General Fund Total	116.10	1.00	12.91	129.01	1.00	0.57	129.58	0.65
<u>SPECIAL REVENUE FUNDS</u>								
<u>BUSINESS INCUBATOR</u>								
Economic Development Analyst I								
<u>CDBG</u>								
Principal Management Analyst	0.20	-	-	0.20	-	-	0.20	-
	0.20	-	-	0.20	-	-	0.20	-
<u>AFFORDABLE HOUSING</u>								
Administrative Assistant	0.15	-	(0.15)	-	-	-	-	-
Asst. Director of Community Development	-	-	-	-	-	0.25	0.25	-
Assistant Planner	0.15	-	(0.15)	-	-	-	-	-
Deputy City Manager	-	-	0.25	0.25	-	-	0.25	-
Director of Community Development	0.25	-	(0.25)	-	-	-	-	-
Principal Management Analyst	0.20	-	-	0.20	-	(0.10)	0.10	-
Principal Planner	-	-	0.35	0.35	-	(0.35)	-	0.35
Senior Administrative Assistant	-	-	0.15	0.15	-	-	0.15	-
Senior Management Analyst	-	-	-	-	-	0.75	0.75	-
Senior Planner	0.35	-	(0.35)	-	-	-	-	-
	1.10	-	-	0.95	-	0.55	1.50	0.35
Special Revenue Funds Total	1.30	-	-	1.15	-	0.55	1.70	0.35



SCHEDULE OF CHANGES IN ALLOCATED POSITIONS

	Adopted 2021-22	Unfunded 2021-22	Changes	Current 2022-23	Unfunded 2022-23	Changes	Proposed 2023-24	Unfunded 2023-24
COMMUNITY FACILITY DISTRICTS								
FINANCE								
Accountant II (Confidential)	0.11	-	(0.11)	-	-	-	-	-
Finance Manager	-	-	0.08	0.08	-	0.04	0.12	-
Management Analyst	0.06	-	(0.06)	-	-	-	-	-
Senior Management Analyst	-	-	-	-	-	-	-	-
	0.17	-	(0.09)	0.08	-	0.04	0.12	-
COMMUNITY SERVICES								
PARKS AND RECREATION								
Aquatics Coordinator	-	-	1.00	1.00	-	-	1.00	-
Aquatics Supervisor I	-	-	2.00	2.00	-	(1.00)	1.00	-
Aquatics Supervisor II	1.00	-	-	1.00	-	1.00	2.00	-
Assistant Director of Community Services	1.00	-	(1.00)	-	-	-	-	-
Community Services Assistant	1.00	-	-	1.00	-	-	1.00	-
Community Services Coordinator I	1.00	-	1.00	2.00	-	-	2.00	-
Community Services Coordinator II	3.00	-	(1.00)	2.00	-	2.00	4.00	-
Community Services Manager	9.00	1.00	-	9.00	-	-	9.00	-
Community Services Specialist I/II	1.00	-	-	1.00	-	(1.00)	-	-
Community Services Superintendent	1.00	-	1.00	2.00	-	-	2.00	-
Community Services Supervisor I	3.00	-	1.00	4.00	-	-	4.00	-
Community Services Supervisor II	2.00	-	-	2.00	-	1.00	3.00	-
Custodian I	0.60	-	(0.60)	-	-	-	-	-
Custodian II	0.60	-	-	0.60	-	0.60	1.20	-
Custodian II (Y-Rate)	-	-	0.60	0.60	-	(0.60)	-	-
Director of Community Services	1.00	-	-	1.00	-	-	1.00	-
Field Supervisor-Code Enforcement	0.05	-	-	0.05	-	-	0.05	-
Field Supervisor-Facilities	0.55	-	(0.55)	-	-	-	-	-
Field Supervisor-Trades	-	-	0.55	0.55	-	(0.05)	0.50	-
Landscape Inspector II	0.03	-	0.17	0.20	-	-	0.20	-
Lead Lifeguard	1.00	-	(1.00)	-	-	-	-	-
Lead Maintenance Worker-Electrician	-	-	-	-	-	0.10	0.10	-
Lead Maintenance Worker-Facilities	0.15	-	-	0.15	-	(0.05)	0.10	-
Lead Maintenance Worker-HVAC	0.50	-	-	0.50	-	-	0.50	-
Maintenance Manager	0.02	-	-	0.02	-	(0.02)	-	-
Maintenance Superintendent	0.35	-	-	0.35	-	-	0.35	-
Maintenance Worker I	-	-	0.20	0.20	-	(0.20)	-	-
Maintenance Worker I - Facilities	1.50	-	-	1.50	-	(0.50)	1.00	-
Maintenance Worker II - Facilities	-	-	-	-	-	1.50	1.50	-
Management Aide II	1.00	-	-	1.00	-	(1.00)	-	-
Management Analyst	1.00	-	(1.00)	-	-	-	-	-
Management Assistant	-	-	1.00	1.00	-	-	1.00	-
Multimedia Coordinator	1.00	-	-	1.00	-	1.00	2.00	-
Multimedia Specialist I/II	-	-	1.00	1.00	-	(1.00)	-	-
Office Specialist I	-	1.00	-	-	-	-	-	-
Office Specialist II	1.00	-	-	1.00	-	-	1.00	-
Park Ranger I	1.00	-	(1.00)	-	-	-	-	-
Park Ranger II	2.00	-	(2.00)	-	-	-	-	-
Principal Management Analyst	-	-	1.00	1.00	-	-	1.00	-
Senior Landscape Inspector	0.03	-	0.16	0.19	-	0.01	0.20	-
Senior Recreation Leader	-	-	1.00	1.00	-	(1.00)	-	-
Theater Technical Assistant	1.00	-	-	1.00	-	(1.00)	-	-
Theater Technical Coordinator I	-	-	-	-	-	1.00	1.00	-
Theater Technical Coordinator II	1.00	-	-	1.00	-	-	1.00	-
	38.38	2.00	3.53	41.91	-	0.79	42.70	-



SCHEDULE OF CHANGES IN ALLOCATED POSITIONS

	Adopted 2021-22	Unfunded 2021-22	Current Changes	Unfunded 2022-23	Unfunded 2022-23	Proposed Changes	Unfunded 2023-24	Unfunded 2023-24
SERVICE LEVEL C								
Landscape Inspector II	0.39	-	(0.39)	-	-	-	-	-
Parks/Landscape Maintenance Supervisor	-	-	-	-	-	-	-	-
Senior Landscape Inspector	0.41	-	(0.41)	-	-	-	-	-
	0.80	-	(0.80)	-	-	-	-	-
SERVICE LEVEL D								
Maintenance Manager	0.15	-	-	0.15	-	-	0.15	-
Management Assistant	0.20	-	-	0.20	-	-	0.20	-
Principal Management Analyst	0.05	-	-	0.05	-	-	0.05	-
Senior Planner	-	-	-	-	-	-	-	-
	0.40	-	-	0.40	-	-	0.40	-
SERVICE LEVEL L								
Landscape Inspector II	0.07	-	(0.07)	-	-	-	-	-
Maintenance Superintendent	0.05	-	-	0.05	-	-	0.05	-
Senior Landscape Inspector	0.07	-	(0.07)	-	-	-	-	-
	0.19	-	(0.14)	0.05	-	-	0.05	-
LIBRARY								
Custodian I	0.15	-	(0.15)	-	-	-	-	-
Custodian II	0.15	-	-	0.15	-	0.15	0.30	-
Custodian II (Y-Rate)	-	-	0.15	0.15	-	(0.15)	-	-
Field Supervisor	0.10	-	(0.10)	-	-	-	-	-
Field Supervisor-Trades	-	-	0.10	0.10	-	-	0.10	-
Landscape Inspector II	0.01	-	0.09	0.10	-	-	0.10	-
Lead Maintenance Worker	0.25	-	-	0.25	-	0.05	0.30	-
Maintenance Superintendent	-	-	0.10	0.10	-	-	0.10	-
Maintenance Supervisor	0.10	-	(0.10)	-	-	-	-	-
Maintenance Worker I	0.35	-	-	0.35	-	(0.35)	-	-
Maintenance Worker I - Facilities	-	-	0.20	0.20	-	(0.20)	-	-
Maintenance Worker II - Facilities	-	-	-	-	-	0.35	0.35	-
Senior Landscape Inspector	0.01	-	0.09	0.10	-	-	0.10	-
	1.12	-	0.38	1.50	-	(0.15)	1.35	-
Community Services Total	40.89	2.00	2.97	43.86	-	0.64	44.50	-
INTERNAL SERVICE FUNDS								
INSURANCE								
Assistant City Manager	0.05	-	(0.05)	-	-	-	-	-
Director of HR/Risk Management	0.20	-	-	0.20	-	0.05	0.25	-
Management Aide I	-	-	-	-	-	-	-	-
Management Analyst	0.40	-	-	0.40	-	(0.40)	-	-
Management Assistant - Limited Term	-	-	0.25	0.25	-	(0.25)	-	-
Management Assistant (Confidential)	-	-	-	-	-	0.30	0.30	-
Senior Management Analyst	-	-	-	-	-	0.40	0.40	-
	0.65	-	0.20	0.85	-	0.10	0.95	-
WORKERS' COMPENSATION								
Director of HR/Risk Management	0.20	-	-	0.20	-	0.05	0.25	-
Management Analyst	0.40	-	-	0.40	-	(0.40)	-	-
Management Assistant - Limited Term	-	-	0.25	0.25	-	(0.25)	-	-
Management Assistant (Confidential)	-	-	-	-	-	0.30	0.30	-
Senior Management Analyst	-	-	-	-	-	0.40	0.40	-
	0.60	-	0.25	0.85	-	0.10	0.95	-



SCHEDULE OF CHANGES IN ALLOCATED POSITIONS

	Adopted	Unfunded	Current		Unfunded	Proposed		Unfunded
	2021-22	2021-22	Changes	2022-23	2022-23	Changes	2023-24	2023-24
INFORMATION TECHNOLOGY								
Assistant Director of IT/SS	1.00	-	-	1.00	-	-	1.00	-
Director of Information Technology	1.00	-	-	1.00	-	-	1.00	-
Information Technology Manager	1.00	-	-	1.00	-	-	1.00	-
Information Technology Specialist I	-	-	1.00	1.00	-	-	1.00	-
Information Technology Specialist II	1.00	-	-	1.00	-	(1.00)	-	-
Information Technology Supervisor	4.00	-	1.00	5.00	-	-	5.00	-
Information Technology Technician I/II	-	-	-	-	-	1.00	1.00	-
Information Technology Technician I	1.00	-	(1.00)	-	-	-	-	-
Information Technology Technician II	1.00	-	-	1.00	-	(1.00)	-	-
Management Analyst	-	-	-	-	-	1.00	1.00	-
Senior Administrative Assistant	0.50	-	0.50	1.00	-	-	1.00	-
Senior Information Technology Specialist	2.00	-	(1.00)	1.00	-	1.00	2.00	-
Support Services Supervisor	0.10	-	-	0.10	-	-	0.10	-
	12.60	-	0.50	13.10	-	1.00	14.10	-
SUPPORT SERVICES								
Office Specialist - AM	0.60	-	-	0.60	-	-	0.60	-
Office Specialist - PM	0.60	-	-	0.60	-	-	0.60	-
Support Services Supervisor	0.90	-	-	0.90	-	-	0.90	-
Support Services Technician	0.50	-	-	0.50	-	(0.50)	-	-
	2.60	-	-	2.60	-	(0.50)	2.10	-
FACILITIES								
Administrative Assistant	0.05	-	(0.05)	-	-	-	-	-
Asst. Director of Public Works	-	-	-	-	-	0.10	0.10	-
Custodian I	0.20	-	(0.20)	-	-	-	-	-
Custodian II	0.20	-	-	0.20	-	0.20	0.40	-
Custodian II (Y-Rate)	-	-	0.20	0.20	-	(0.20)	-	-
Director of Public Works	0.10	-	-	0.10	-	-	0.10	-
Field Supervisor-Facilities	0.25	-	(0.25)	-	-	-	-	-
Field Supervisor-Trades	-	-	0.25	0.25	-	-	0.25	-
Landscape Inspector II	0.02	-	(0.02)	-	-	-	-	-
Lead Maintenance Worker-Electrician	-	-	0.50	0.50	-	(0.20)	0.30	-
Lead Maintenance Worker-Facilities	0.70	-	-	0.70	-	0.10	0.80	-
Lead Maintenance Worker-HVAC	0.35	-	-	0.35	-	-	0.35	-
Maintenance Superintendent	-	-	0.50	0.50	-	-	0.50	-
Maintenance Supervisor - PW	0.50	-	(0.50)	-	-	-	-	-
Maintenance Worker I	-	-	0.60	0.60	-	(0.60)	-	-
Maintenance Worker I - Facilities	0.15	-	-	0.15	-	(0.15)	-	-
Maintenance Worker II - Facilities	-	-	-	-	-	0.15	0.15	-
Management Assistant	0.20	-	-	0.20	-	-	0.20	-
Office Specialist II	-	-	0.15	0.15	-	(0.15)	-	-
Principal Management Analyst	0.05	-	-	0.05	-	-	0.05	-
Senior Landscape Inspector	0.02	-	(0.02)	-	-	-	-	-
Senior Office Specialist	-	-	-	-	-	-	-	-
	2.79	-	1.16	3.95	-	(0.75)	3.20	-
Internal Service Funds Total	19.24	-	2.11	21.35	-	(0.05)	21.30	-
TOTAL AUTHORIZED POSITIONS	177.70	3.00	17.90	195.45	1.00	1.75	197.20	1.00

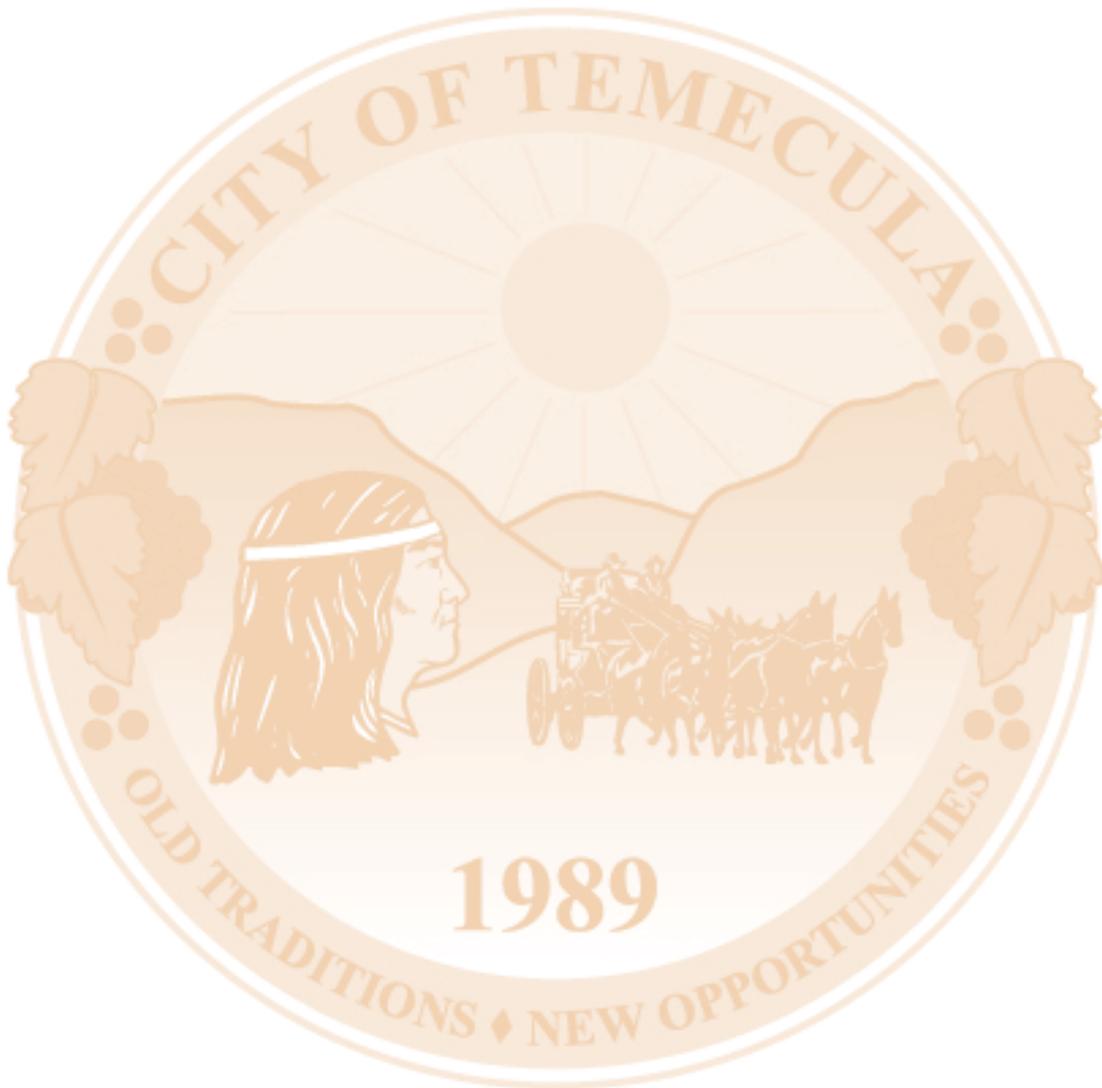


SUMMARY OF BUDGETED POSITIONS

Department	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
<u>City Council</u>	5.00	5.00	5.00	5.00	5.00
<u>City Manager:</u>					
City Manager	4.60	4.55	4.55	4.45	3.65
Economic Development	4.60	4.50	5.10	5.30	6.35
Emergency Management	0.25	0.00	0.00	0.00	0.00
<u>City Clerk:</u>	6.00	5.00	5.00	5.00	5.00
<u>Human Resources:</u>	4.35	3.75	4.65	5.00	5.10
Emergency Management	0.00	0.40	1.20	1.30	0.00
<u>Finance:</u>	12.51	14.36	14.43	14.77	14.73
<u>Community Development:</u>					
Planning	9.30	9.55	10.15	12.90	10.80
Building & Safety	16.50	16.50	16.50	19.90	20.45
<u>Public Works:</u>					
Land Development	9.70	8.55	8.75	8.50	7.95
Public Works	17.36	18.50	18.40	19.31	20.05
CIP Administration	12.05	12.00	12.00	13.70	14.55
Parks Maintenance	7.00	6.57	6.22	9.73	10.80
<u>Police*</u>	0.25	0.15	0.15	0.15	0.15
<u>Fire*</u>	4.00	4.00	4.00	4.00	4.00
Emergency Management	0.00	0.00	0.00	0.00	1.00
<u>Community Services:</u>					
Parks and Recreation	38.69	38.13	38.38	41.91	42.70
Service Level B	0.25	0.25	0.00	0.00	0.00
Service Level C	0.51	0.80	0.80	0.00	0.00
Service Level D	0.40	0.40	0.40	0.40	0.40
Service Level L	0.19	0.19	0.19	0.05	0.05
Library	1.10	1.02	1.12	1.50	1.35
<u>Special Revenue Funds:</u>					
Community Development Block Grant	0.20	0.20	0.20	0.20	0.20
Affordable Housing	1.55	1.70	1.10	0.95	1.50
<u>Community Facility Districts:</u>	0.24	0.24	0.17	0.08	0.12
<u>Internal Service Funds:</u>					
Insurance	0.45	1.05	1.25	1.70	1.90
Information Technology	11.60	11.60	12.60	13.10	13.60
Support Services	2.60	2.60	2.60	2.60	2.60
Facilities	3.20	2.64	2.79	3.95	3.20
Total Budgeted Positions	174.45	174.20	177.70	195.45	197.20
Unfunded Authorized Positions	0.00	1.50	0.00	1.00	1.00
Total Authorized Positions	174.45	175.70	177.70	196.45	198.20

*Police and Fire services are contracted through Riverside County.

Police Staffing for Fiscal Year 2022-23 includes 118.9 Sworn Officers and 18 Community Service Officers. Fire Staffing for Fiscal Year 2022-23 is 71.



LOCATOR MAP



The City of Temecula is a General Law City located in southwestern California, United States, with a population of 108,899. The City was incorporated on December 1, 1989.

Temecula, known as the Heart of Southern California Wine Country, is conveniently located off the I-15 freeway, approximately one hour north of San Diego. Temecula's central location attracts visitors from popular Southern California locales like Palm Springs, Los Angeles, Anaheim, Irvine, Carlsbad and San Diego.

COMMUNITY PROFILE AND DEMOGRAPHICS

Type of Government: General Law
Form of Government: City Manager
Located: 55 miles north of San Diego

Date of Incorporation: December 1, 1989
Altitude: 1000-1200 ft.

RECREATION/TOURIST DATA

Recreation and Culture:

	Number of Parks	Number of Park Acres
2023	42	337
2022	42	337
2021	41	330
2020	41	330
2019	41	330

Hotels/Motels:

	Number of Lodging Properties	Total Number of Rooms
2023	20	2,813
2022	20	2,691
2021	19	2,587
2020	19	2,587
2019	19	2,587

(Includes Pechanga Resort & Casino)

EDUCATIONAL DATA

Temecula Unified School District (TK-12):

	Number of Schools	Number of Teachers	Number of Students
2023	29	1,404	26,981
2022	29	1,391	26,733
2021	28	1,384	26,820
2020	29	1,416	27,979
2019	28	1,391	27,991

Libraries:

	Number of Libraries	Number of Volumes
2023	2	1.3 million
2022	2	1.2 million
2021	2	1.6 million
2020	2	2 million
2019	2	2 million

(Total volumes in County available to Temecula residents)

PUBLIC SAFETY DATA

Fire Protection:

(Contract with Riverside County)

	Number of Stations	Number of Staff
2023	5	71
2022	5	71
2021	5	71
2020	5	71
2019	5	71

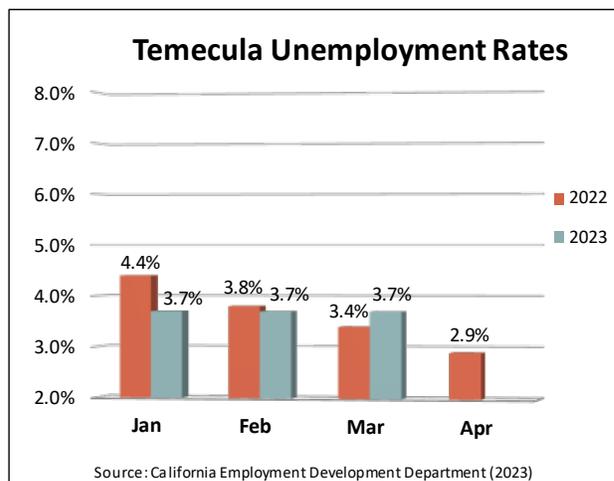
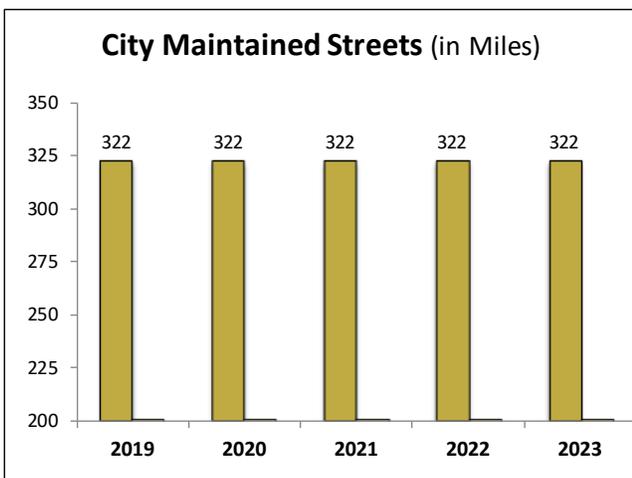
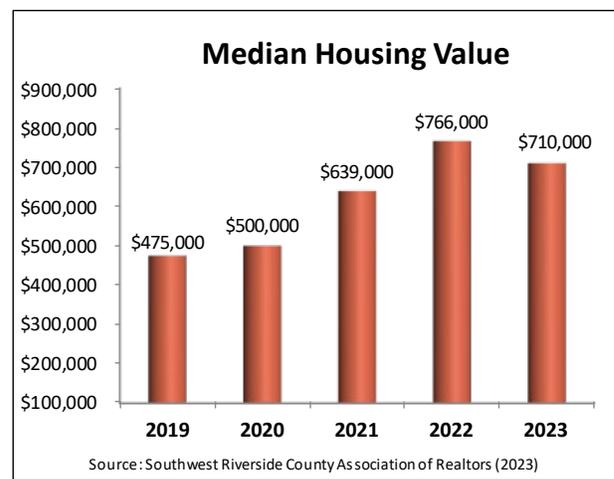
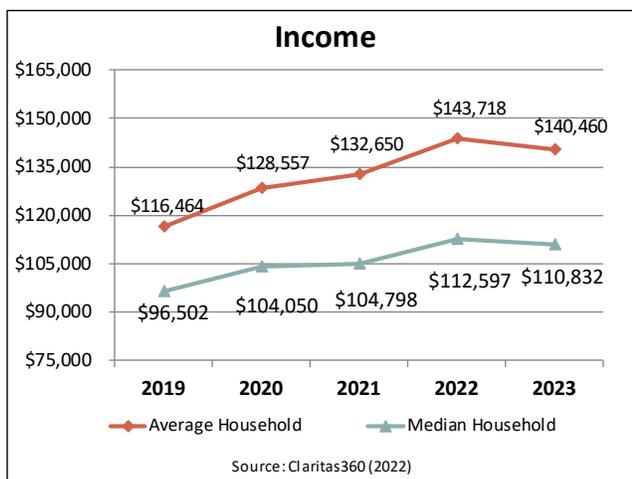
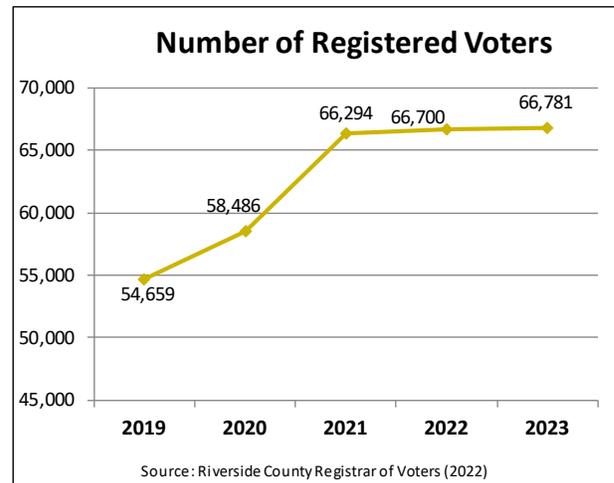
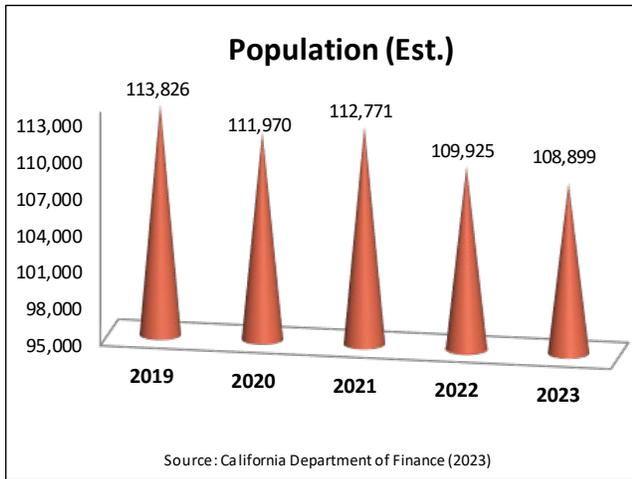
Police Protection:

(Contract with Riverside County)

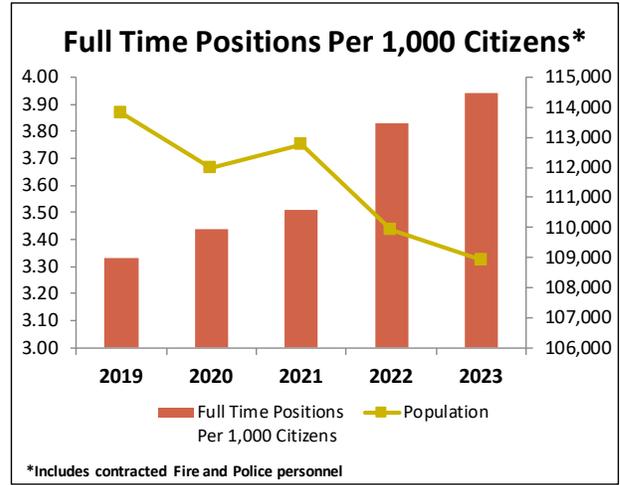
	Number of Stations	Number of Sworn Officers
2023	3	117*
2022	3	119
2021	3	115
2020	3	112
2019	3	112

(*Reduction due to change in Patrol Deputy shifts. Patrol coverage remains at same level as 2022, which is 210 hours per day)

COMMUNITY PROFILE AND DEMOGRAPHICS

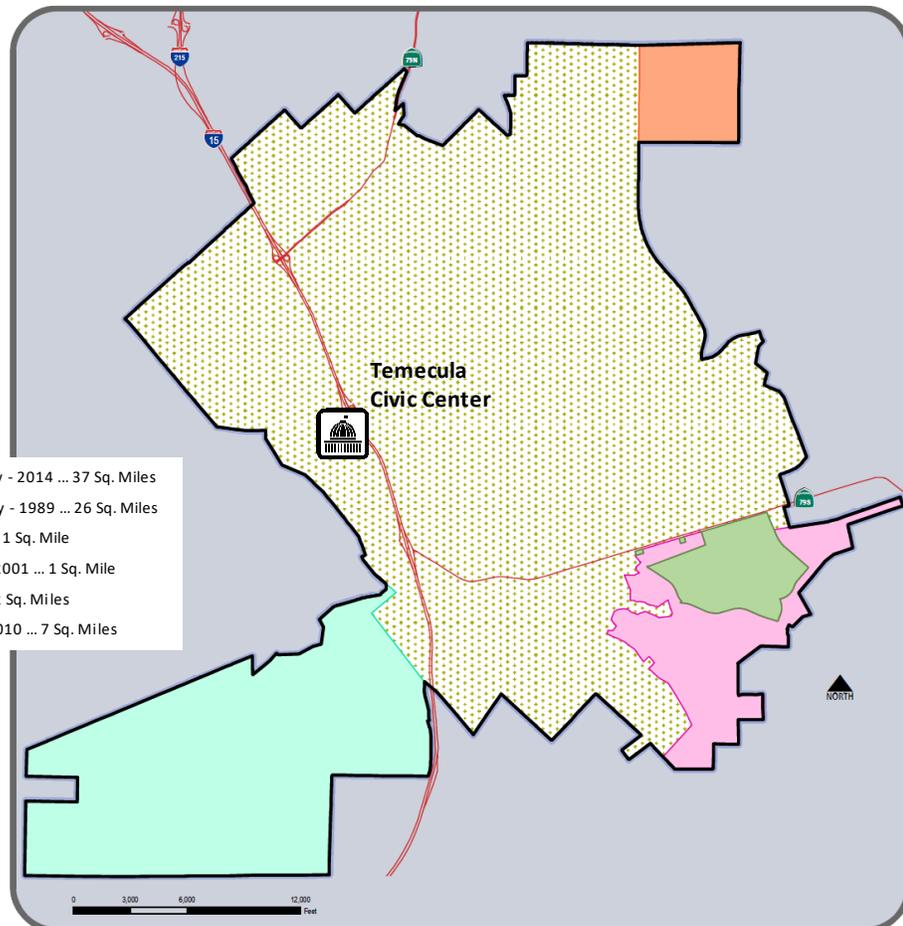


COMMUNITY PROFILE AND DEMOGRAPHICS



Temecula's Annexed Area

-  Current Temecula City Boundary - 2014 ... 37 Sq. Miles
-  Original Temecula City Boundary - 1989 ... 26 Sq. Miles
-  Vail Ranch Annexation - 2000 ... 1 Sq. Mile
-  Roripaugh Ranch Annexation - 2001 ... 1 Sq. Mile
-  Redhawk Annexation - 2005 ... 2 Sq. Miles
-  Santa Margarita Annexation - 2010 ... 7 Sq. Miles





CONSOLIDATED CAPITAL OUTLAY

Fund	Dept	Item Description	Purchase Amount	Annual Costs	Useful Life (# of Yrs)	Justification	Funding Source
PUBLIC WORKS							
001	165	CIP Ford Ranger XL Super Cab 4x4 or comparable vehicle	\$45,000	\$4,950	10	New vehicle to accommodate additional staffing.	001.165.999.5610
001	167	Facilities Liftgate for unit 08-178	\$5,000	\$500	10	This added safety equipment will minimize staff injuries.	001.167.999.5610
001	167	Facilities Ford F-250 utility truck or comparable vehicle	\$75,000	\$8,250	10	New vehicle to accommodate additional staffing.	001.167.999.5610
001	164	Streets Maintenance Two Magnum Light Towers	\$40,000	\$2,933	15	This is replacing both light towers which are 17 years old. These units have become unreliable and expensive to maintain. These units are utilized for special and emergency events.	310.199.999.5610
001	164	Streets Maintenance Construction Dump Truck	\$150,000	\$11,000	15	This is replacing unit 98-038 which is currently 23 years old and has become unreliable and costly to maintain. This is a rollover from FY22-23 to FY23-24; unable to procure in last fiscal year.	310.199.999.5610
001	164	Streets Maintenance Towable Hydro Tex Pressure Washer	\$35,000	\$3,850	10	This is replacing unit 93-020 which is currently 29 years old and has become costly to maintain due to obsolete parts. This is a rollover from FY22-23 to FY23-24; unable to procure in last fiscal year.	310.199.999.5610
001	164	Streets/Facilities Electric Utility Club Cart	\$10,000	\$1,100	10	This will be shared between Street Maintenance and Facilities division. To be used for general purposes and during special events such as Rod Run, and the Christmas and 4th of July parades.	001.164.601.5610
001	167	Parks Maintenance Ford Ranger or comparable vehicle	\$40,000	\$4,400	10	This is replacing unit 08-176 which is currently 15 years old and has become unreliable and costly to maintain.	310.199.999.5610
001	164	Traffic Maintenance Ford F-250 utility truck	\$75,000	\$8,250	10	This is replacing unit 04-107 which is currently 19 years old and has become unreliable and costly to maintain.	310.199.999.5610
001	167	Parks Maintenance Patricia H. Birdsall Sports Park appliances	\$109,284	\$10,928	10	Purchase of new appliances for the Patricia H. Birdsall Sports Park Snack Bar. This is a rollover from FY22-23 to FY23-24; unable to procure in last fiscal year.	001.167.999.5610
001	164	NPDES Storm Drain Inlet Filters	\$500,000		10	This includes a rollover \$250,000 from FY22-23 with an additional \$250,000 for FY23-24 to continue with installation of inlet filters.	105.199.999.5610
			\$975,000	\$45,233			
POLICE							
001	170	Motor - New	\$35,000			To replace aged fleet	001.170.999.5610
001	170	Motor - New	\$35,000			To replace aged fleet	001.170.999.5610



CONSOLIDATED CAPITAL OUTLAY

Fund	Dept	Item Description	Purchase Amount	Annual Costs	Useful Life (# of Yrs)	Justification	Funding Source
001	170	Drone	\$7,500	\$7,500	1	To monitor City events	001.170.999.5610
\$77,500			\$7,500				

TCSO

190	183	Box Truck	\$55,000	\$6,050	10	This is replacing unit 03-099 which is currently 10 years old and unsafe to drive.	310.199.999.5610
190	183	Motorized Grapes	\$70,000	\$7,700	10	This is replacing the grapes used for the New Year's Eve Grape Drop. Current grapes are extremely heavy and cannot be used when there is wind or rain, due to safety concerns. They will be replaced with more functional grapes on a motorized system.	350.199.999.5610
190	186	Lane Lines	\$12,802	\$2,816	5	This is replacing 12 lane lines that were vandalized and broken beyond repair and use.	350.199.999.5610
190	186	Swim Lesson Teaching Platforms	\$27,813	\$5,099	6	This is replacing six teaching platforms at three pools that are currently damaged and cutting into the pool's plaster.	350.199.999.5610
190	186	Pool Covers for TES pool	\$6,600	\$726	10	This is replacing the pool covers that are currently damaged and unusable.	350.199.999.5610
190	186	Lane Line Reels	\$6,210	\$683	10	This is replacing three lane line reels that are currently broken.	350.199.999.5610
190	186	Pool Signage	\$5,000	\$550	10	This is updating and replacing pool signage at all pools and the Splash Pad, which are outdated or missing.	350.199.999.5610
190	186	Lifeguard Towers	\$11,100	\$611	20	This is replacing two lifeguard towers that are currently 26 years old and no longer safe to use.	350.199.999.5610
190	186	Training Equipment	\$8,000	\$800	10	Equipment includes CPR and in-water manikins, AED trainers, and other items required for aquatics safety for training purposes at the MRC.	190.186.999.5610
190	187	Large Portable Mounds	\$11,400	\$4,180	3	This is replacing three large portable baseball pitching mounds that are needed for multi-use fields that cannot accommodate permanent mounds.	350.199.999.5610
190	187	Small Portable Mounds	\$7,200	\$2,640	3	This is replacing six small portable baseball pitching mounds that are needed for multi-use fields that cannot accommodate permanent mounds.	350.199.999.5610
\$221,125			\$31,855				

HUMAN RESOURCES

001	150	NeoGov PowerPolicy	\$10,000	\$10,000	1	Policy Management Module	001.150.999.5610
\$10,000			\$10,000				



CONSOLIDATED CAPITAL OUTLAY

Fund	Dept	Item Description	Purchase Amount	Annual Costs	Useful Life (# of Yrs)	Justification	Funding Source
FIRE							
001	171	Medic Event Cart	\$50,000	\$5,500	10	This new medic cart will be housed at Fire Station 12 and used to assist with special events and transportation of patients out of crowds. This medic cart will have an enclosed cab with heating and air conditioning.	001.171.999.5610
001	171	Alumawood Patio Cover	\$47,850	\$4,785	10	This will replace the current patio cover and pillars at Fire Station 95, which are damaged.	Fund 210 - CIP
			\$97,850	\$10,285			
EMERGENCY MANAGEMENT							
001	115	Emergency Shelter Supplies	\$8,000	\$1,600	5	To continue to outfit the CRC as a stand-alone shelter, and upgrade two mobile shelter trainers with needed supplies and equipment.	001.115.999.5610
001	115	Stair Chairs	\$21,000	\$4,200	10	The purchase of seven stair chairs to bring four City facilities into compliance with required evacuation equipment.	001.115.999.5610
			\$29,000	\$5,800			
COMMUNITY DEVELOPMENT							
001	161	Ford Escape or comparable vehicle	\$40,000	\$4,400	10	This is replacing unit 04-116 which is currently 18 years old and has become unreliable and costly to maintain.	310.199.999.5610
			\$40,000	\$4,400			
FINANCE							
001	140	Conference Room Expansion	\$25,000			Expansion of the Finance Department's conference room to accommodate all staff members for department meetings.	001.140.999.5610
001	140	Cashier's Office Expansion	\$8,000			Expansion of the current cashier area into the adjacent empty office will allow more room for staff.	001.140.999.5610
			\$33,000	\$0			
INFORMATION TECHNOLOGY							
320	199	Large Event Display	\$20,000	\$4,000	5	To purchase a large display for outdoor events, which will eliminate the need to rent from another vendor.	320.199.999.5610
320	199	Workstations and Equipment	\$20,000	\$4,000	5	To cover the cost of new workstations and equipment for new employees and for projects.	320.199.999.5610
			\$40,000	\$8,000			



CONSOLIDATED CAPITAL OUTLAY

Fund	Dept	Item Description	Purchase Amount	Annual Costs	Useful Life (# of Yrs)	Justification	Funding Source
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IT - REPLACEMENT FUND

325	199	Computer Lifecycle Replacement	\$125,000	\$25,000	5	To replace workstations that have aged beyond their useful life.	325.199.999.5610
325	199	Switch Lifecycle Replacement	\$40,000	\$8,000	5	To replace switches that have aged beyond their useful life.	325.199.999.5610
325	199	Data Center Firewall Replacement	\$60,000	\$12,000	5	To replace firewalls that have aged beyond their useful life.	325.199.999.5610
325	199	Website Redesign	\$25,000	\$5,000	5	To refresh the City website, which is currently more than six years old and in need of an update.	325.199.999.5610
325	199	TVE2 Conference Room AV	\$100,000	\$20,000	5	To bring needed functionality to the TVE2 conference room.	325.199.999.5610
			\$350,000	\$70,000			

SUPPORT SERVICES - REPLACEMENT FUND

335	199	Copier Lifecycle Replacement	\$10,000	\$1,250	8	To replace copiers that have aged beyond their useful life.	335.199.999.5610
			\$10,000	\$1,250			

PUBLIC EDUCATION & GOVERNMENT (PEG) FUND

125	199	Remote KVM	\$10,000		5	To address and update the remote KVM (keyboard, video, mouse) issues at the Dais during Council and other meetings.	125.199.999.5610
125	199	Video Production Workstations	\$20,000		5	To replace video production workstations that have aged beyond their useful life.	125.199.999.5610
335	199	AV Production Equipment	\$30,000		5	AV Production Equipment	125.199.999.5610
335	199	Replacement Fund	\$105,000		5	Annual amount of funds set aside for replacement of PEG-funded projects.	125.199.999.5610
			\$165,000				

TOTAL CAPITAL OUTLAY	\$2,048,475
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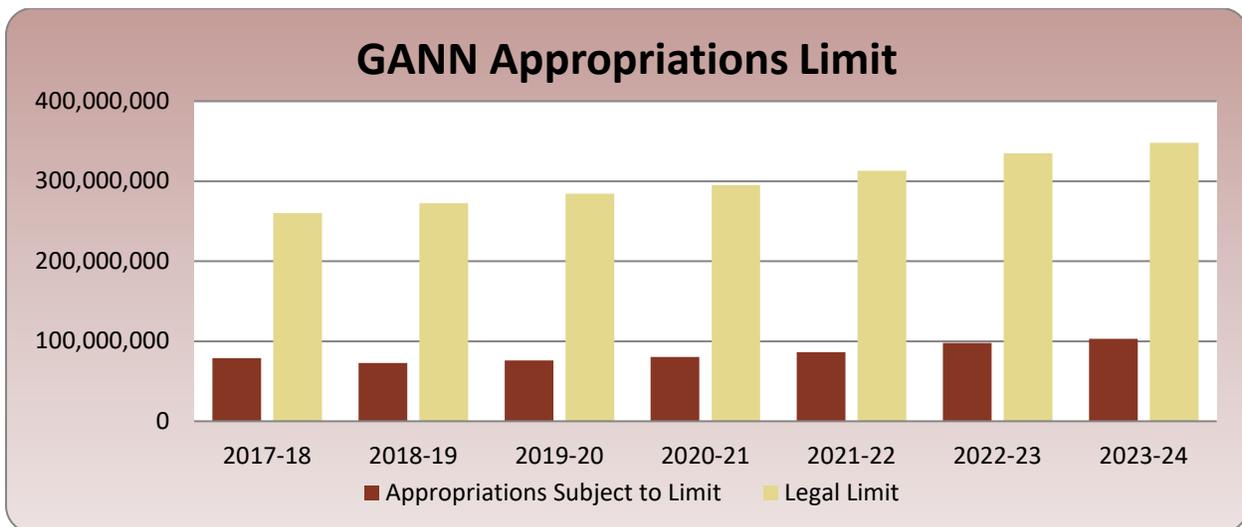
Note: Vehicle and equipment purchases include a 10-percent inflator in the annual costs.

GANN APPROPRIATIONS LIMIT

Article XIII B of the California State Constitution, more commonly referred to as the Gann Initiative or Gann Limit, was approved by California voters in November 1979, and placed limits on the amount of proceeds of taxes that state and local government agencies can receive and spend each year. For cities that incorporated after 1978-79 (such as the City of Temecula), the voters set the initial appropriations limit at the time of incorporation. Proposition 111 was approved by California voters in June 1990, which provided new adjustment formulas which make the appropriations limit more responsive to local growth issues. Each year the City Council must adopt by resolution the appropriations limit for the following year. Following is the calculation of the City’s Gann Appropriations Limit for Fiscal Year 2023-24:

Fiscal Year 2022-23 Appropriations Limits	\$335,045,727
City Population Growth	-0.52%
Per Capita Personal Income Change.....	4.44%
Fiscal Year 2023-24 Appropriations Limit	\$348,112,510

Appropriations subject to the limit in the Fiscal Year 2023-24 Budget total \$103,096,557 which is \$245,015,953 less than the computed limit. Additional appropriations to the budget funded by non-tax sources such as service charges, restricted revenues from other agencies, grants or beginning fund balances would be unaffected by the appropriations limit. However, any supplemental appropriations funded through increased tax sources would be subject to the appropriations limit and could not exceed the \$245,015,953 variance indicated. Further, any overall actual receipts from tax sources greater than \$245,015,953 from budget estimates will result in proceeds from taxes in excess of the City’s appropriations limit, requiring refunds of the excess within the next two fiscal years or voter approval of an increase in the City’s appropriations limit. Voter approval for an increase in the City’s appropriations limit is not anticipated in the future due to the margin between the limit and tax revenue.



ASSESSED VALUE OF TAXABLE PROPERTY

FISCAL YEAR	TOTAL SECURED AND UNSECURED	EXEMPTIONS (VETERAN, CHURCH, ETC.)	NET ASSESSED VALUE	HOME OWNERS EXEMPTIONS	NET TOTAL ASSESSED VALUE
(Value in Thousands)					
2013	11,996,227	(145,041)	11,851,186	(112,450)	11,738,736
2014	12,581,717	(153,544)	12,428,173	(109,890)	12,318,283
2015	13,547,737	(182,877)	13,364,860	(108,001)	13,256,859
2016	14,268,280	(204,291)	14,063,989	(107,401)	13,956,588
2017	14,978,638	(211,399)	14,767,239	(107,239)	14,660,000
2018	15,679,713	(261,352)	15,418,361	(107,152)	15,311,209
2019	16,376,826	(281,515)	16,095,311	(105,164)	15,990,147
2020	17,062,378	(310,210)	16,752,168	(102,448)	16,649,720
2021	17,817,872	(331,846)	17,486,026	(100,051)	17,385,975
2022	18,632,809	(358,555)	18,274,254	(97,842)	18,176,412
2023	20,026,545	(386,974)	19,639,572	(95,663)	19,543,908

Source: HdL Coren & Cone



SUMMARY OF FEDERAL GRANT EXPENDITURES

AGENCY/GRANT NAME	Actual FY2019-20	Actual FY20-21	Actual FY2021-22	Budgeted FY2022-23	Budgeted FY2023-24
Department of Homeland Security:					
Homeland Security Grant - 2018	17,133	3,500			
Homeland Security Grant - 2019			16,508		
Homeland Security Grant - 2020			13,527		
Disaster Grants- Public Assistance (Presidentially Declared Disasters)	120,460				
Department of Housing and Urban Development:					
Community Development Block Grant	591,942	676,901	694,037	1,797,176	413,863
Department of Transportation:					
Congestion Mitigation Air Quality (CMAQ)	20,574			1,134,864	
Active Transportation Program (ATP) (SB1 Augmentation)					
Highway Bridge Program (HBP)				4,123,758	
Highway Safety Improvement Program (HSIP)			1,624,179	2,579,092	1,147,480
Highway Planning and Construction (BR-NBIL)	306,242	60,412	185,578		
Local Road Safety Plan (LRSPL)		43,965	28,035		
Safe Routes 2 School (SR2S) - Pedestrian Bridge	-	-			
SAFETEA-LU	239,487			1,602,360	
STIP- Surface Transportation Improvement Program				47,600,000	
STP and STPL				940,789	
INFRA Grant			1,117,175	50,000,000	
MSRC-Mobile Source Air Review Committee Grant				141,000	
Department of Treasury:					
Coronavirus Aid, Relief, and Economic Security (CARES) Act		1,382,508			
COVID-19 Coronavirus State and Local Fiscal Recovery funds					
American Rescue Plan Act (ARPA)			7,039,754	7,039,754	
TOTALS	\$ 1,295,838	\$ 2,167,286	\$ 10,718,793	\$ 116,958,793	\$ 1,561,343

Note: Amounts Unaudited

LEGAL DEBT MARGIN

In accordance with Government Code Section 43605, the City shall not incur an indebtedness for public improvements which exceed 15 percent of the assessed value of all real and personal property of the City. Debt obligations from taxes levied on taxable property is subject to the legal debt limitation.

The City's debt limit for Fiscal Year 2023-24 is \$2,945,935,729 while the City's debt subject to the limitation is \$0. As a result, the City has not exceeded its legal debt limit.

	Fiscal Year 2023-24
Net Total Assessed Value	\$19,543,908,125
Plus: Exempt Property	<u>\$95,663,400</u>
TOTAL ASSESSED VALUE	\$19,639,571,525
DEBT LIMIT - 15% of Total Assessed Value	\$2,945,935,729
Debt Obligations Applicable to Limit:	
None	\$0
Less: Assets in Debt Service Funds	
Available for Payment of Principal	<u>\$0</u>
NET DEBT APPLICABLE TO LIMIT	\$0
LEGAL DEBT MARGIN	<u>\$2,945,935,729</u>

Note: Amounts Unaudited



FISCAL YEAR 2023-24 DEBT OBLIGATIONS

FUND	ISSUE DATE	DESCRIPTION	MATURITY DATE	INTEREST RATES	FISCAL YEAR 2023-24			OUTSTANDING PRINCIPAL
					PRINCIPAL	INTEREST	TOTAL DEBT OBLIGATION	
380	2017	Tax Allocation Bonds, Series 2017A	12/15/2038	2.00 - 5.00%	1,635,000	1,888,875	3,523,875	37,200,000
380	2017	Tax Allocation Bonds, Series 2017B (Taxable)	12/15/2039	2.00 - 4.00%	1,105,000	978,438	2,083,438	25,635,000
Successor Agency to the Redevelopment Agency (SARDA) Total					\$2,740,000	\$2,867,313	\$5,607,313	\$62,835,000
TOTAL					\$2,740,000	\$2,867,313	\$5,607,313	\$62,835,000

The City has programmed the use of Debt Financing for the following Capital Improvement Projects:

- 1) Las Haciendas Affordable Housing Project (\$9,629,143) in bond proceeds from the Tax Allocation Bond, Series 2017B.
- 2) Vine Creek Affordable Housing Project (\$1,408,281) in bond proceeds from the Tax Allocation Bond, Series 2017B.

SUMMARY OF PROPERTY TAX COLLECTIONS

FISCAL YEAR	SECURED TAX LEVY	UNSECURED TAX LEVY	TOTAL TAX LEVY	TOTAL COLLECTIONS	PERCENTAGE OF LEVY COLLECTED
(Value in Thousands)					
2011	4,672,790	249,746	4,922,536	4,389,089	89.16%
2012	4,710,884	252,438	4,963,322	4,503,729	90.74%
2013	4,716,136	256,805	4,972,941	4,846,143	97.45%
2014	5,032,879	255,945	5,288,824	5,069,777	95.86%
2015	5,543,535	262,054	5,805,589	5,865,982	101.04%
2016	5,885,507	265,256	6,150,763	6,316,654	102.70%
2017	6,201,407	287,494	6,488,901	6,708,009	103.38%
2018	6,516,826	288,369	6,805,195	6,974,177	102.48%
2019	6,811,965	298,560	7,110,525	7,327,720	103.05%
2020	7,339,082	189,434	7,528,516	7,689,815	102.14%
2021	7,576,606	194,018	7,770,624	7,966,105	102.52%
2022	8,576,578	209,079	8,785,657	8,309,101	94.58%

Since the fiscal year ended June 30, 1994, the City of Temecula has received its property tax revenues in accordance with the Teeter Plan. Under the Teeter Plan, the City is paid in full each year for the actual amount of property taxes levied, regardless of the amount of delinquencies. As delinquent property taxes are collected, they are kept by the County including any penalties and interest. After 1994, any differences between the total tax levy and total collections are due to tax roll adjustments made during the year, resulting in a percentage that may be higher than 100%.

Source: Riverside County Auditor-Controller
City of Temecula, Finance Department



PRINCIPAL SECURED PROPERTY OWNERS

TAXPAYER	TYPE OF BUSINESS	Secured 2022-23 Assessed Valuation (in 000s)	Unsecured 2022-23 Assessed Valuation (in 000s)	Total 2022-23 Assessed Valuation (in 000s)	Percent of Net Assessed Valuation
Abbott Vascular, Inc.	Medical Appliances Manufacturing	97,256	92,044	189,300	0.96%
Temecula Towne Center Associates*	Regional Shopping Center	171,132	-	171,132	0.87%
Temecula Valley Hospital Inc	Health Care	133,522	-	133,522	0.68%
Solana Ridge	Residential Apartments	102,500	-	102,500	0.52%
Breit MF Campanula Way LLC*	Residential	95,345	-	95,345	0.49%
42200 Moraga Road LLC	Residential Apartments	81,619	-	81,619	0.42%
Cape May Temecula Apartments LLC	Residential Apartments	79,469	-	79,469	0.40%
Foothills At Old Town LLC*	Residential Apartments	79,319	-	79,319	0.40%
Inland Western Temecula Commons*	Commercial Shopping Center	68,080	-	68,080	0.35%
Redhawk Towne Center II	Commercial Shopping Center	66,582	-	66,582	0.34%
TOTAL - TOP TEN		<u>974,824</u>	<u>92,044</u>	<u>1,066,868</u>	<u>5.43%</u>
TOTAL - CITYWIDE		<u>18,984,403</u>	<u>655,168</u>	<u>19,639,572</u>	

* Pending Appeals on Parcels

NOTE: Assessed values of parcel owned by related entities have been aggregated.

Source: HdL Coren & Cone



COMPUTATION OF DIRECT AND OVERLAPPING BONDED DEBT

2021-22 Assessed Valuation: \$18,269,546,611

Redevelopment Successor Agency Incremental Valuation: \$2,513,345,463

Adjusted Assessed Valuation: \$15,756,201,148

DIRECT AND OVERLAPPING TAX AND ASSESSMENT DEBT:

	% Applicable (1)	Debt 6/30/22
Metropolitan Water District	0.54%	108,340
Eastern Municipal Water District, I.D. No. U-8	84.83%	2,209,769
Mt. San Jacinto Community College District	16.87%	42,701,337
Murrieta Valley Unified School District	0.01%	15,737
Temecula Valley Unified School District	67.57%	111,472,188
Rancho California Water District Community Facilities District No. 88-3	100.00%	440,000
Eastern Municipal Water District Community Facilities District No. 2002-04	100.00%	1,895,000
Eastern Municipal Water District Community Facilities District No. 2002-08	100.00%	453,000
Eastern Municipal Water District Community Facilities District No. 2005-38, I.A. B	100.00%	2,340,000
Eastern Municipal Water District Community Facilities District No. 2010-60	100.00%	3,297,211
Temecula Public Financing Authority Community Facilities District No. 01-2	100.00%	10,850,000
Temecula Public Financing Authority Community Facilities District No. 03-1	100.00%	8,240,000
Temecula Public Financing Authority Community Facilities District No. 03-2	100.00%	8,160,000
Temecula Public Financing Authority Community Facilities District No. 03-3	100.00%	15,330,000
Temecula Public Financing Authority Community Facilities District No. 03-6	100.00%	2,985,000
Temecula Valley Unified School District Community Facilities District No. 89-1	100.00%	40,360,000
Temecula Valley Unified School District CFD No. 2002-1, I.A. No. 1	27.65%	1,241,665
Temecula Valley Unified School District CFD No. 2002-2	100.00%	13,290,000
Temecula Valley Unified School District CFD No. 2004-1, I.A. A and B	100.00%	16,770,000
Temecula Valley Unified School District CFD No. 2005-1	28.72%	2,125,280
Temecula Valley Unified School District CFD No. 2017-1	100.00%	7,210,000
Temecula Valley Unified School District CFD No. 2018-1	42.16%	889,639
TOTAL DIRECT AND OVERLAPPING TAX AND ASSESSMENT DEBT		\$292,384,165



COMPUTATION OF DIRECT AND OVERLAPPING BONDED DEBT

<u>DIRECT AND OVERLAPPING GENERAL FUND DEBT:</u>	<u>% Applicable (1)</u>	<u>Debt 6/30/22</u>
Riverside County General Fund Obligations	5.52%	39,763,255
Riverside County Pension Obligation Bonds	5.52%	45,275,513
Murrieta Valley Unified School District Certificates of Participation	0.01%	2,161
City of Temecula General Fund Obligations	100.00%	18,235,345
TOTAL GROSS DIRECT AND OVERLAPPING GENERAL FUND DEBT		\$103,276,274
Less: Riverside County supported obligations		99,814
TOTAL NET DIRECT AND OVERLAPPING GENERAL FUND DEBT		\$103,176,460
 <u>OVERLAPPING TAX INCREMENT DEBT:</u>	 100.00%	 \$68,200,000
 TOTAL DIRECT DEBT		 \$18,235,345
TOTAL GROSS OVERLAPPING DEBT		\$445,625,095
TOTAL NET OVERLAPPING DEBT		\$445,525,281
 GROSS COMBINED TOTAL DEBT		 \$463,860,440 (2)
NET COMBINED TOTAL DEBT		\$463,760,626

(1) The percentage of overlapping debt applicable to the city is estimated using taxable assessed property value. Applicable percentages were estimated by determining the portion of the overlapping district's assessed value that is within the boundaries of the city divided by the district's total taxable assessed value.

(2) Excludes tax and revenue anticipation notes, enterprise revenue, mortgage revenue and non-bonded capital lease obligations.

Ratios to 2021-22 Assessed Valuation:

Total Overlapping Tax and Assessment Debt	1.60%
Total Direct Debt (\$18,235,345)	0.10%
Gross Combined Total Debt	2.54%
Net Combined Total Debt	2.54%

Ratios to Redevelopment Successor Agency Incremental Valuation

(\$2,146,252,184):

Total Overlapping Tax Increment Debt	3.17%
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**Amounts will be updated for the Adopted Budget*

LARGEST EMPLOYERS BY NUMBER OF EMPLOYEES

NAME OF EMPLOYER	NUMBER OF EMPLOYEES				
	As of June 2019	As of June 2020	As of June 2021	As of June 2022	As of June 2023
Pechanga Resort & Casino	4,657	5,257	5,257	5,257	5,257
Temecula Valley Unified School District	3,096	2,600	3,000	3,000	3,000
Abbott Laboratories (f/k/a Guidant Corporation)	1,500	1,500	1,500	1,500	1,500
Temecula Valley Hospital	910	900	1,009	1,009	1,009
Milgard Manufacturing	450	450	468	468	515
Walmart	648	570	500	500	500
Costco Wholesale Corporation	404	420	420	500	500
Southwest Traders	458	455	455	484	484
Millipore Sigma	350	350	370	370	370
FFF Enterprises Inc.	315	300	366	366	366
DCH Auto Group Temecula	326	326	290	290	314
Macy's	309	295	295	295	295
Temecula Valley Winery Management	150	150	274	274	274
Home Depot	225	225	268	268	268
South Coast Winery Resort & Spa	500	500	260	260	260
PHS Medline	900	900	250	250	250
Paradise Chevrolet Cadillac	272	270	198	198	234
The Scotts Company	289	290	220	220	220
Toyota of Temecula Valley	240	240	204	204	204
City of Temecula	176	178	178	195	197
Albertson's	178	173	205	205	200
Rancho Family Medical Group	167	167	200	200	200
Target	168	168	200	200	200
Motorola	**	**	190	190	190
WinCo	154	154	165	165	179
Garmon Corp	80	80	175	175	175
Rancho California Water District	146	150	164	164	164
Securitas Security Services USA, Inc.	175	175	140	140	140
JC Penney Company	150	138	138	138	138
Opto 22, Inc.	150	150	135	135	135
Gosch Ford Lincoln Mercury	125	120	140	140	120
Mercedes-Benz of Temecula	80	83	120	120	120
Lowe's	169	169	120	120	115
Stater Bros. Markets	118	110	115	115	115
Atria Vintage Hills	101	101	107	107	105
Bomatic, Inc.	100	100	100	100	100
Kaiser Permanente	100	110	100	100	100

** Data Not Available

Source: Temecula Valley Chamber of Commerce



COMPARATIVE CITY INFORMATION

NAME OF CITY	FISCAL YEAR	NUMBER OF EMPLOYEES	POPULATION	ACTUAL GENERAL FUND REVENUES	ACTUAL GENERAL FUND EXPENDITURES	EXPENDITURES PER CAPITA
TEMECULA	2021-22	196*	109,925	\$133,795,830	\$105,645,373	\$961
	2020-21	178*	112,771	\$119,353,336	\$91,974,475	\$816
	2019-20	173*	111,970	\$100,394,398	\$90,566,062	\$809
	2018-19	177*	113,826	\$104,304,439	\$99,332,578	\$873
	2017-18	168*	113,181	\$98,140,769	\$86,661,591	\$766
	2016-17	158*	111,024	\$75,859,173	\$74,122,150	\$668
ESCONDIDO	2021-22	N/A**	N/A**	N/A**	N/A**	N/A**
	2020-21	928	151,115	\$123,559,876	\$112,189,804	\$742
	2019-20	927	151,688	\$106,434,879	\$107,260,822	\$707
	2018-19	960	153,008	\$105,610,444	\$105,815,142	\$692
	2017-18	954	152,739	\$100,665,380	\$101,669,305	\$666
	2016-17	1,032	151,478	\$93,961,900	\$95,831,502	\$633
MORENO VALLEY	2021-22	447	209,407	\$136,693,576	\$127,385,754	\$608
	2020-21	426	209,426	\$122,004,499	\$106,113,032	\$507
	2019-20	429	208,838	\$114,002,121	\$109,264,995	\$523
	2018-19	450	208,297	\$112,290,853	\$102,279,118	\$491
	2017-18	456	207,629	\$106,837,841	\$107,247,625	\$517
	2016-17	446	206,750	\$95,087,633	\$90,077,931	\$436
HEMET	2021-22	277	89,646	\$69,626,631	\$55,161,595	\$615
	2020-21	273	84,525	\$62,962,518	\$50,270,666	\$595
	2019-20	267	85,175	\$54,365,179	\$49,708,090	\$584
	2018-19	279	84,754	\$54,065,184	\$48,514,586	\$572
	2017-18	339	83,166	\$50,403,102	\$46,575,096	\$560
	2016-17	300	81,868	\$38,969,150	\$41,312,392	\$505
LAKE ELSINORE	2021-22	141	71,615	\$56,583,350	\$52,952,565	\$739
	2020-21	118	64,762	\$47,882,184	\$45,202,392	\$698
	2019-20	105	63,453	\$42,225,782	\$42,311,820	\$667
	2018-19	101	62,949	\$41,336,324	\$41,054,855	\$652
	2017-18	96	63,365	\$41,848,538	\$42,632,954	\$673
	2016-17	101	62,092	\$42,303,405	\$42,089,161	\$678
MURRIETA	2021-22	431	111,183	\$88,827,370	\$67,613,815	\$608
	2020-21	407	111,183	\$81,447,222	\$71,149,130	\$640
	2019-20	355	115,172	\$71,716,032	\$53,467,907	\$464
	2018-19	347	115,561	\$58,115,146	\$51,949,869	\$450
	2017-18	321	118,125	\$46,103,421	\$41,634,368	\$352
	2016-17	320	114,904	\$41,186,153	\$45,369,337	\$395

* Denotes total authorized positions within the City of Temecula

** The City of Escondido's 2021-22 financial information was unavailable at the time of preparation of this schedule.



SUMMARY OF INTERFUND TRANSFERS

Transfers In:

Operating Funds

Fund 001: General Fund	9,471,418
	170,390
	88,397
	3,137,675
	280,000
	5,000,000
Subtotal	18,147,880

Fund 006: Fire Facility Acquisition Fund	1,500,000
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Special Revenue Funds

Fund 103: Street Maintenance	2,000,000
	2,000,000
Subtotal	2,000,000

Temecula Community Services District (TCSD)

Fund 190: Citywide Operations	14,273,752
Fund 191: SL-B Streetlight Replacement	200,000
Fund 197: Library	891,364
	891,364
Subtotal	15,365,116

Capital Projects Funds

Fund 210: Capital Improvement Fund	766,443
Fund 210: Capital Improvement Fund	2,850,000
Fund 210: Capital Improvement Fund	15,924,282
Fund 210: Capital Improvement Fund	2,604,448
Fund 210: Capital Improvement Fund	7,194,184
Fund 210: Capital Improvement Fund	413,863
Fund 210: Capital Improvement Fund	100,000
Fund 210: Capital Improvement Fund	144,575
Fund 210: Capital Improvement Fund	1,450,000
Fund 210: Capital Improvement Fund	1,778,140
Fund 210: Capital Improvement Fund	1,050,000
Fund 210: Capital Improvement Fund	100,000
	100,000
Subtotal	34,375,935

Internal Service Funds

Fund 320: Information Technology	300,000
Fund 325: Technology Replacement	500,000
Fund 350: Facility Replacement	2,050,000
	2,050,000
Subtotal	2,850,000

Transfers From:

Measure S Fund - Public Safety Personnel Costs
Measure S Fund - Fire Vehicles and Ladder Truck
Measure S Fund - Enhanced Custodial Services
Gas Tax Fund
Supplemental Law Enforcement Services Fund
Pension Trust Fund

General Fund - Fire Facility Acquisition Fund

Measure S Fund - Street Maintenance Reserve Fund Contribution

Measure S Fund - TCSD Operations Subsidy
Service Level B - Street Lighting
Measure S Fund - Library Subsidy

General Fund - General Plan Update
COVID-19 Pandemic Community Reinvestment Program
Measure S Fund
Road Maintenance Rehab Account Fund
Development Impact Fees Fund
CDBG Fund
Temecula Energy Efficiency Asset Fund
AB 2766 Motor Vehicle Subvention Fund
Affordable Housing
Measure A Fund
Facilities Replacement Fund
Service Level C

Measure S Fund - Citywide Security Camera Project Maintenance
Measure S Fund - Tech Replacement Reserve Fund Contribution
Measure S Fund - Facility Replacement Reserve Fund Contribution

SUMMARY OF AFFORDABLE HOUSING INVESTMENT

The City of Temecula, in conjunction with the former Temecula Redevelopment Agency (RDA), has invested \$43.3 million in a variety of affordable housing options for Temecula residents, with 661 units completed since the City incorporated in 1989. With an additional investment of \$18.7 million, an additional 143 affordable units have been funded and will be constructed in the future. The developers of the future projects are working to secure the remaining funding via tax credits necessary to begin construction.



Cameron Building

- 24 rental units for low-income households 80% of area median income (AMI)
- RDA Investment \$3 million
- Mixed used building with commercial retail space on the bottom floor and 24 affordable housing units on floors 2-4

Palomar Heritage

- 22 rental units for low-income households 80% AMI
 - RDA investment \$3.3 million
- Mixed used building with commercial retail space on the bottom floor and 22 affordable housing units on floors 2-3



Both the Cameron Building and the Palomar Heritage Building were the first of their kind in Old Town. The projects provided a great opportunity for the City to not only work towards meeting the community's affordable housing needs but also to spur economic development within the Old Town District. The use of affordable housing funds to produce affordable housing and commercial space in a mixed-use building in Old Town allowed the City to leverage the City's affordable housing funds for multiple purposes within the same development. This strategy of investment for the two future affordable housing / mixed use buildings served as a model for two other City-funded developments in Old Town.



Portola Terrace

- 44 rental units for low and very low-income households 80% and 50% AMI
- RDA investment \$5.5 million
- Completed in 2013

Madera Vista

- 110 affordable units in larger family-sized apartments
 - RDA investment \$8.4 million
 - 20 units set aside for seniors



The Madera Vista development was originally a private condo development that fell into foreclosure during the Great Recession. The project was partially built and in disrepair. The City, along with Bridge Housing utilized affordable housing funds to purchase the property and completed construction.

SUMMARY OF AFFORDABLE HOUSING INVESTMENT

In addition to providing funding to construct affordable housing units, the former Redevelopment Agency invested \$524,356 to provide a First-Time Home Buyer Program available to moderate-income households (120% AMI) and assisted 20 First-Time Home Buyers to purchase homes in Temecula.

The City of Temecula and the former RDA have partnered with Habitat for Humanity since 2003 to construct seven homes for low-income households to purchase. Total RDA investment of \$582,000. An additional \$700,000 investment with Habitat for Humanity is programmed for a future project to build six for-sale affordable/workforce housing units available to moderate and low-income homebuyers.

Habitat for Humanity – FUTURE PROJECT

- Six for sale affordable/workforce housing units
 - Land Contribution of \$561,000
 - Affordable Housing Dollars of \$700,000



The City’s primary funding source for affordable housing was the Temecula Redevelopment Agency. In 2012, the State of California disbanded all redevelopment agencies within the State. The City of Temecula serves as the Successor Agency to the Redevelopment Agency (SARDA) and is responsible for the eventual wind down of the remaining RDA obligations, including the investment of the remaining \$12.8 million in bond proceeds of the former RDA. Two affordable housing projects have been identified and the City Council has approved funding agreements with developers to provide an additional 137 affordable units.



Vine Creek – FUTURE PROJECT

- 60 rental units for low and very low-income households
- 14 units set aside for special needs residents
- RDA investment of \$6.7 million

Las Haciendas – FUTURE PROJECT

- 77 rental units for low and very low-income households
 - RDA investment \$10.2 million
- Project will be the first residential development in the Uptown Temecula Specific Plan area
 - Estimated to be completed in 2023



In Fiscal Year 2021-22, the City contributed an additional \$4 million to the Vine Creek project and set-aside \$1 million in Community Reinvestment Program (CRP) Funds for a future affordable housing development in the Uptown Specific Plan area. Market rate residential projects are already coming in due to the Las Haciendas demonstration project



SUMMARY OF CITY GRANT RECIPIENTS

RECIPIENT	Community Services Funding (CSF) Grant		Community Development Block Grant (CDBG)		Economic Development Sponsorship		Community Services Funding (CSF) Council Member Grant		Community Reinvestment Program (CRP)	
	FY 2021-22	FY 2022-23	FY 2021-22	FY 2022-23	FY 2021-22	FY 2022-23	FY 2021-22	FY 2022-23	FY 2021-22	FY 2022-23
3 Sixty-Five Framers										\$4,500
Acacia Sports										\$10,000
AIM for Good		\$10,000								
AJT Wealth Consultants										\$10,000
Alexandria Monette Photography										\$10,000
American Patriot Music Project (formerly Phoenix)	\$5,000**									
Animal Friends of the Valley		\$40,000								
AR Workshop Temecula										\$10,000
Assistance League of Temecula Valley	\$5,000	\$50,000	\$6,970	\$7,226						
Avexpress										\$10,000
Baily's										\$10,000
Batch Mead, LLC										\$10,000
Bike Temecula Valley Co.		\$10,000						\$3,500		
Bilingual Dictionaries, Inc.										\$10,000
Birth Choice of Temecula		\$25,000					\$1,000	\$1,000		
Boy Scouts of America/Boy Scouts of America - CA	\$2,500**									
Boys & Girls Club of Southwest County	\$5,000	\$50,000	\$6,970	\$7,226			\$2,160			
Brand Assassins, Inc.										\$10,000
California VFW Motorcycle Club - Empire	\$5,000									
Cadenza String Orchestra		\$5,000								
Canine Support Teams, Inc.		\$25,000								
Careomatic, Inc										\$10,000
Cavco Enterprises, Inc										\$10,000
Charity for Charity	\$5,000									
City of Temecula										\$441,515
City of Temecula: Community Services Department										\$12,422
City of Temecula: Homeless Prevention & Diversion			\$20,155							
Community Mission of Hope / Cycle for Hope							\$3,420			
Community Mission of Hope / Rancho Community	\$5,000		\$6,970	\$7,226			\$2,000			
Cultivating Inclusion, Inc	\$5,000									
Da Coconut Café										\$10,000
Deploi										\$2,700
Destination Temecula										\$10,000
DM Shapewear										\$10,000



SUMMARY OF CITY GRANT RECIPIENTS

RECIPIENT	Community Services Funding (CSF) Grant		Community Development Block Grant (CDBG)		Economic Development Sponsorship		Community Services Funding (CSF) Council Member Grant		Community Reinvestment Program (CRP)	
	FY 2021-22	FY 2022-23	FY 2021-22	FY 2022-23	FY 2021-22	FY 2022-23	FY 2021-22	FY 2022-23	FY 2021-22	FY 2022-23
E2LogicX										\$2,700
Economic Development Coalition					\$30,000	\$30,000				
Elite Tax Partner, Inc.										\$10,000
Empire Auto, LLC										\$10,000
Epic Dog Academy										\$10,000
Equity Automotive, LLC										\$10,000
Exim 20/20 Group, LLC										\$3,120
Extraordinary Artisan Table, EAT Marketplace										\$10,000
Fabwest Manufacturing										\$10,000
Fair Housing Council of Riverside County			\$22,654	\$19,875						
Fine Arts Network Theater Co.		\$10,000								
First Tee Inland Empire Junior Golf Program		\$50,000					\$2,500			
Ford and Elm										\$10,000
Fully Promoted of Temecula Valley										\$10,000
GolfIN Team, LLC										\$10,000
Good Samaritan Community Food Pantry		\$25,000								
Grazing Theory Wine + Cheese Shop										\$10,000
Green Acres Interactive Therapy, Inc.		\$30,000								
Habitat for Humanity / Habitat for Humanity, Inland	\$5,000	\$45,000	\$52,663	\$49,724						
Hospice of the Valleys	\$5,000	\$50,000		\$7,226						
Iatrix Air, Inc.										\$3,780
Inland Empire Film Services - Film Permits					\$6,000	\$6,000				
Inland Empire Small Business Development Center					\$7,500	\$7,500				
Inland Valley Symphony (Temecula Valley)		\$5,000								
International Christians Adoptions (ICA)		\$15,000								
Jack Black Casino Dealer School										\$10,000
Jacob's House	\$5,000	\$25,000								
JDS Creative Academy		\$30,000								
JDS Law, Inc.										\$10,000
JDS Video & Media Productions										\$10,000
Julie Ngo, State Farm Insurance Agency										\$10,000
Koll Custom Homes, Inc.										\$10,000
Kompoocha Brewing, LLC										\$10,000
Live Care Foundation, Inc.		\$25,000								
Live Well Family Counseling Services, Inc.										\$10,000



SUMMARY OF CITY GRANT RECIPIENTS

RECIPIENT	Community Services Funding (CSF) Grant		Community Development Block Grant (CDBG)		Economic Development Sponsorship		Community Services Funding (CSF) Council Member Grant		Community Reinvestment Program (CRP)	
	FY 2021-22	FY 2022-23	FY 2021-22	FY 2022-23	FY 2021-22	FY 2022-23	FY 2021-22	FY 2022-23	FY 2021-22	FY 2022-23
MD Diet of Temecula										\$10,000
Michelle's Place / Women's Breast Cancer Resource	\$5,000	\$50,000					\$1,000			
Michelle's Place / Reality Rally							\$1,000			
Milvet		\$10,000								
Miss Sue's Dance Company										\$10,000
Movement Chiropractic										\$10,000
National Charity League (NCL) Murrieta-Temecula	\$3,500									
National Charity League (NCL) Temecula Chapter	\$2,500	\$5,000								
Navy League of the U.S., Inland Empire Council		\$10,000								
Nestle Toll House Café										\$10,000
New Palace Realty & Investments, Inc.										\$10,000
NZN Labs, Inc.										\$7,800
Oak Grove Institute Foundation, Inc.		\$30,000					\$1,000			
Old Town Gunfighters Western Days					\$4,000*	\$4,000*				
Phi Alpha Contract Solutions										\$3,000
Project Touch		\$35,000					\$1,000	\$1,000		
Rancho Damacitas / THESSALONIKA Family Services	\$5,000									
Rancho Milagro Recovery										\$10,000
Rocky Mountain Chocolate Factory										\$10,000
Rosenstein & Associates										\$10,000
Friends of the Temecula Valley			\$6,970							
Riverside Area Rape Crisis Center				\$7,226						
Rock Your Red		\$5,000								
Rose Again Foundation	\$5,000									
Rotary Club of Temecula / Rotary Club of Temecula	\$5,000	\$30,000								
S Thai Food Restaurant										\$10,000
SAFE Family Justice Centers / SAFE Alternatives for	\$5,000		\$6,970	\$7,226			\$5,000			
Sand to Sea Properties, Inc.										\$10,000
Santa Rosa Plateau Nature Education Foundation		\$13,000								
Sierra Club SMG	\$2,500									
Southwest Women's Chorus		\$5,000								
Special Olympics Southern CA /Inland Empire (Temecula	\$2,500	\$5,000								
Speech & Language Development Center, Inc.		\$5,000								
Spero Vineyards		\$37,000								
Steppin' Stone Tax & Accounting Services										\$10,000



SUMMARY OF CITY GRANT RECIPIENTS

RECIPIENT	Community Services Funding (CSF) Grant		Community Development Block Grant (CDBG)		Economic Development Sponsorship		Community Services Funding (CSF) Council Member Grant		Community Reinvestment Program (CRP)	
	FY 2021-22	FY 2022-23	FY 2021-22	FY 2022-23	FY 2021-22	FY 2022-23	FY 2021-22	FY 2022-23	FY 2021-22	FY 2022-23
Student of the Month Program (w/ Chamber of TEDx TEMECULA - Inland Valley Business & Community		\$5,000			\$2,500	\$2,500	\$1,000	\$1,500		
Temecula Family Dental										\$10,000
Temecula Souvenirs										\$10,000
Temecula Sunrise Rotary Foundation		\$15,000								
Temecula Theater Foundation		\$50,000								
Temecula Valley Alano Club		\$5,000								
Temecula Valley Balloon & Wine Festival					\$27,000	\$27,000				
Temecula Valley Chamber of Commerce					\$200,000	\$200,000				
Temecula Valley Communications (TVC), Inc										\$10,000
Temecula Valley Conservatory of the Arts		\$17,000					\$1,000			
Temecula Valley Garden Club	\$1,500									
Temecula Valley Playhouse		\$30,000								
Temecula Valley Rose Society		\$10,000								
Temecula Valley Veterans of Foreign Wars (VFW) #4089	\$5,000									
Temecula Valley Woman's Club (GFWC)		\$25,000								
Terra Network Solutions										\$3,900
The Empowerment Center (TEC)		\$25,000								
The Local Gist, LLC										\$3,000
Thomas Edward Salon										\$10,000
Vet Corps Contracting, Inc										\$10,000
Veterans Supplemental Support Network (VSSN)		\$10,000								
The Salvation Army		\$33,500								
The Shella Foundation		\$5,000								
Thessalonika Family Services		\$50,000								
TIP of SW Riverside County								\$1,000		
TVHS Golden Bear Foundation		\$5,000								
Visit Temecula Valley					\$40,000	\$40,000				
Voices for Children / Court Appointed Special Advocate			\$6,970	\$7,226						
Wellness Diagnostics & Medispa										\$10,000
Western Eagle Foundation		\$50,000								
Will Joyce Insurance Agency										\$10,000
Wounded American Veterans Experience Scuba (WAVES)	\$5,000									
Women Organizing Women, Inc.		\$5,000								
TOTAL	\$92,500	\$1,105,500	\$137,289	\$574,118	\$313,000	\$313,000	\$22,080	\$8,000	\$0	\$524,500

* = amount unpaid; event canceled due to COVID-19

** = Funded, waiting for paperwork

ADDITIONAL RESOURCES

Throughout the electronic version of the Annual Operating Budget, several links to documents are provided to allow the reader to access supplemental information about a specific topic, study, master plan or strategic plan. Below is a list of additional resources to provide a broader range of information about the City of Temecula operations and long-term strategic plans.

Strategic Plans

- ❖ Temecula 2040 Quality of Life Master Plan - [TemeculaCA.gov/689/Temecula-2040](https://www.temeculaca.gov/689/Temecula-2040)
- ❖ Temecula General Plan - [TemeculaCA.gov/345/General-Plan](https://www.temeculaca.gov/345/General-Plan)
- ❖ Specific Plans - [TemeculaCA.gov/351/Specific-Plans](https://www.temeculaca.gov/351/Specific-Plans)
- ❖ Growth Management Plan - [TemeculaCA.gov/DocumentCenter/View/5384/Growth-Management-Handout](https://www.temeculaca.gov/DocumentCenter/View/5384/Growth-Management-Handout)

Master Plan Documents

- ❖ Multi-Use Trails and Bikeways Master Plan - [TemeculaCA.gov/DocumentCenter/View/1971](https://www.temeculaca.gov/DocumentCenter/View/1971)
- ❖ Community Services Master Plan - [TemeculaCA.gov/DocumentCenter/View/11006/Temecula-Community-Services-Master-Plan](https://www.temeculaca.gov/DocumentCenter/View/11006/Temecula-Community-Services-Master-Plan)
- ❖ Youth Master Plan - [TemeculaCA.gov/809/Youth-Master-Plan](https://www.temeculaca.gov/809/Youth-Master-Plan)

Miscellaneous Documents

- ❖ Temecula Municipal Code - [TemeculaCA.gov/MunicipalCode](https://www.temeculaca.gov/MunicipalCode)
- ❖ Labor Agreements - [TemeculaCA.gov/253/Human-Resources](https://www.temeculaca.gov/253/Human-Resources)
- ❖ Temecula Magazine - [TemeculaCA.gov/DocumentCenter/View/7144](https://www.temeculaca.gov/DocumentCenter/View/7144)
- ❖ Around & About Temecula Video Series - [TemeculaCA.gov/1222/Around-About-Temecula](https://www.temeculaca.gov/1222/Around-About-Temecula)



COVID-19 PANDEMIC COMMUNITY REINVESTMENT PROGRAM FUNDING MATRIX

Program	Total Amount	Amount by Fiscal Year			
		FY21-22	FY22-23	FY23-24	FY24-25
Business Support					
Wayfinding Signage - Old Town	\$500,000		\$25,000	\$475,000	
Marketing Campaign	\$500,000		\$480,000	\$20,000	
Rent Waiver for TVE2 Businesses	\$80,000		\$19,665	\$46,200	\$14,135
General Business Grants					
Externships	\$300,000		\$30,000	\$170,000	\$100,000
Internships	\$180,000		\$14,000	\$106,000	\$60,000
On-the-job Training	\$520,000		\$0	\$520,000	\$0
	\$1,000,000	\$0	\$44,000	\$796,000	\$160,000
CIP - Old Town Parklets	\$450,000			\$450,000	
CIP - Vacant Parcel Beautification	\$375,000			\$375,000	
CIP - Sidewalks-Old Town Improvements	\$100,000			\$100,000	
TCSD Enhanced Xmas Lighting	\$75,000		\$75,000		
	\$1,000,000	\$0	\$75,000	\$925,000	\$0
Total Business Support	\$3,080,000	\$0	\$643,665	\$2,262,200	\$174,135
Non-Profit Support					
Community Services Funding Grants	\$1,000,000		\$340,000	\$640,000	
Total Non-Profit Support	\$1,000,000	\$0	\$340,000	\$640,000	\$0
Homeless Services					
Outreach, Prevention, Diversion Programs	\$500,000		\$500,000		
Infrastructure (fencing)	\$500,000			\$500,000	
Total Homeless Services	\$1,000,000	\$0	\$500,000	\$500,000	\$0
Housing Services					
CIP - Vine Creek Affordable Housing Project	\$4,000,000		\$4,000,000		
CIP - Uptown Temecula Future Affordable Hous	\$1,000,000		\$1,000,000		
Residential Rehabilitation Grant Program	\$500,000			\$250,000	\$250,000
Total Housing Services	\$5,500,000	\$0	\$5,000,000	\$250,000	\$250,000
Behavioral Health Services Support					
Veterans/First Responders/At-Risk	\$1,000,000		\$1,000,000		
Firefighters' Benevolent Fund	\$250,000		\$250,000		
Riverside County Sheriff's Charities	\$250,000		\$250,000		
Total Behavioral Health	\$1,500,000	\$0	\$1,500,000	\$0	\$0
Higher Education/Workforce Development					
CSUSM/MSJC Certificate Programs	\$955,538			\$955,538	
Administrative Support	\$44,462	\$5,106	\$24,067	\$15,289	
Total Higher Ed/Workforce Development	\$1,000,000	\$5,106	\$24,067	\$970,827	\$0
Unallocated Funding	\$1,000,000			\$1,000,000	
Total Community Reinvestment Program	\$14,080,000	\$5,106	\$8,007,732	\$5,623,027	\$424,135

GLOSSARY OF ACRONYMS

- ACM** – Assistant City Manager
- ADA** – Americans with Disabilities Act
- AED** – Automated External Defibrillator
- ALPR** – Automated License Plate Reader
- AOB** – Annual Operating Budget
- ARPA** – American Rescue Plan Act
- ARRA** – American Recovery and Reinvestment Act of 2009
- CAFR** – Comprehensive Annual Financial Report
- CAP** – Community Action Patrol
- CDBG** – Community Development Block Grant
- CFD** – Community Facilities District
- CEQA** – California Environmental Quality Act
- CERT** – Community Emergency Response Team
- CIP** – Capital Improvement Program
- COP** – Certificate of Participation
- CPI** – Consumer Price Index
- CPR** – Cardiopulmonary Resuscitation
- CRC** – Community Recreation Center
- CRP** – Community Reinvestment Program
- CSMFO** – California Society of Municipal Finance Officers
- CSO** – Community Services Officer
- DFCI** – Diesel Fuel Component Index
- DIF** – Development Impact Fee
- DOJ** – Department of Justice
- DOT** – Department of Transportation
- EECBG** – Energy Efficiency Conservation Block Grant
- EMS** – Emergency Medical Services
- EMT** – Executive Management Team

GLOSSARY OF ACRONYMS

- EOC** – Emergency Operations Center
- EOP** – Emergency Operation Plan
- FEMA** – Federal Emergency Management Agency
- FOC** – Field Operations Center
- FTE** – Full-Time Equivalents
- GAAP** – Generally Accepted Accounting Principles
- GASB** – Governmental Accounting Standards Board
- GFOA** – Government Finance Officers Association
- GIS** – Geographic Information System
- HELPS** – Healthy Living Programs for Seniors
- HRIS** – Human Resources Information System
- HSIP** – Highway Safety Improvement Plan
- HUD** – United States Department of Housing and Urban Development
- IT** – Information Technology
- ITS** – Intelligent Transportation System
- JRMP** – Jurisdictional Runoff Management Plan
- LHMP** – Local Hazard Mitigation Plan
- LRPMP** – Long Range Property Management Plan
- MCP** – Management Compensation Plan
- MOU** – Memorandum of Understanding
- MS4** – Municipal Separate Storm Sewer System
- MSHCP** – Multi-Species Habitat Conservation Plan
- MVLF** – Motor Vehicle License Fee
- NPDES** – National Pollutant Discharge Elimination System
- PEG** – Public, Education & Government Fees Fund
- PERS** - California Public Employees Retirement System
- POD** – Point of Destination
- POST** – Peace Officers Standards and Training

GLOSSARY OF ACRONYMS

QLMP – Quality of Life Master Plan

RCTC – Riverside County Transportation Commission

RDA – Redevelopment Agency

REACH – Real Exceptional Adults Creating Hope

ROPS – Recognized Obligation Payments Schedule

RPTTF – Redevelopment Property Tax Trust Fund

RTA – Riverside Transit Agency

SARDA – Successor Agency to the Redevelopment Agency

SEMS – California’s Standardized Emergency Management System

SLESF – Supplemental Law Enforcement Services Fund

SOR – Service Order Requests

SQL – Structured Query Language

TCC – Temecula Citizens’ Corps

TCSD – Temecula Community Services District

TEEM – Temecula Energy Efficiency Asset Management Fund

TOT – Transient Occupancy Tax

TUMF – Transportation Uniform Mitigation Fee

TVE²/TVEE – Temecula Valley Entrepreneurs’ Exchange

TVUSD – Temecula Valley Unified School District

WQIP – Water Quality Improvement Plan

WQMP – Water Quality Management Plan

WRCOG – Western Riverside Council of Governments

YEPP – Youth Emergency Preparedness Program

GLOSSARY OF TERMS

ACCRUAL BASIS – The recording of the financial effects on a government of transactions and other events and circumstances that have cash consequences for the government in the periods in which those transactions, events, and circumstances occur, rather than only in the periods in which cash is received or paid by the government.

ACTUAL - Represents the actual costs from the results of operations.

ADOPTED - Represents the budget as approved by the City Council.

AGENCY FUND - A fund normally used to account for assets held by a government as an agent for individuals, private organizations or other governments and/or other funds.

APPROPRIATION - A legal authorization granted by the City Council to make expenditures and incur obligations for specific purposes.

AUDIT - A systematic collection of the sufficient, competent evidential matter needed to attest to the fairness of management’s assertions in the financial statements or to evaluate whether management has efficiently and effectively carried out its responsibilities.

BALANCE SHEET - The financial statement disclosing the assets, liabilities, and equity of an entity at a specified date.

BALANCED BUDGET – A budget that reflect operating revenues that fully cover operating expenditures.

BUDGET - A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. Used without any modifier, the term usually indicates a financial plan for a single fiscal year.

BUDGETARY CONTROL - The control or management of a government or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and revenues.

CAPITAL IMPROVEMENT PROGRAM (CIP) - A comprehensive plan which projects the capital needs of the community. Generally, it is a cyclical process that projects the needs for a set number of years. Capital improvements plans are essential to sound infrastructure and financial planning. The annual capital budget is derived from the long-term CIP.

CAPITAL OUTLAY - Expenditures which qualify as capital costs that have a unit cost of greater than \$5,000 and a useful life exceeding five years. This includes furniture, fixtures, machinery, equipment, and other relatively minor fixed assets.

COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) - Funds allocated to local government from the federal government, based on a formula, but required to be applied for and used within a broad functional area such as community development.

CONTINGENCY - A budgetary reserve set aside for emergency or unanticipated expenditures.

GLOSSARY OF TERMS

CORE VALUES - The six strategic priorities identified by the Temecula community as part of the Temecula 2030 Quality of Life Master Plan in October 2011. These core values reflect the vision for the City's ideal future, and commit the City through a performance based process to accomplish those values through a series of five year long term goals which are developed as part of the budget process.

COVID-19 – The viral outbreak, caused by a coronavirus that causes upper-respiratory illness, became a pandemic in the first quarter of 2020. The economic impact it will have on local government is difficult to predict due to the sudden and unprecedented nature of the pandemic. The full effect may not be known for some time but local governments are likely to see significant reductions in tax revenues.

CURRENT BUDGET - Represents the original adopted budget plus any approved changes and anticipated year-end adjustments.

DEBT SERVICE FUND - A fund established to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest. Sometimes referred to as a Sinking Fund.

DESIGNATED FUND BALANCE - Management's intended use of available expendable financial resources in governmental funds reflecting actual plans approved by the City Council.

ENCUMBRANCE - Obligations in the form of purchase orders, contracts, or other commitments. They cease to be encumbrances when paid, cancelled, or when the actual liability is set up.

EXPENDITURES - Decreases in net financial resources that include current operating expenses that require the current or future use of net current assets, debt services, and capital outlays.

FEES - Charges for specific services.

FINES AND FORFEITURES -. A fine is a financial penalty imposed by a government agency as restitution for wrongdoing. The wrongdoing is typically defined by a codification of legislation, regulations, and decrees. Forfeiture is the automatic loss of property, including cash, as a penalty for breaking the law, or as compensation for losses resulting from illegal activities. Once property has been forfeited, the City may claim it, resulting in confiscation of the property.

FISCAL YEAR - The period designated by the City for the beginning and ending of financial transactions. The fiscal year begins July 1 and ends June 30.

FRANCHISE - A special privilege granted by a government, permitting the continued use of public property, such as refuse disposal and cable television, and usually involving the elements of monopoly and regulation.

FULL-TIME EQUIVALENTS (FTE) - The amount of time a position has been budgeted for in terms of the amount of time a regular, full-time employee normally works in a year. Most full-time employees are paid for 2,080 hours in a year.

GLOSSARY OF TERMS

FUND - A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources together with all related liabilities and residual equities or balances and changes therein which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

FUND BALANCE - The difference between assets and liabilities that is generally spendable or available for appropriation. Some Governmental funds as well as Proprietary and Fiduciary funds which utilize full accrual basis of accounting also include non-spendable fund balance which includes amounts that cannot be spent because they include prepaid items or inventories or are legally required to be maintained intact, such as the principal portion of an endowment.

GANN APPROPRIATIONS LIMIT - This term refers to Article XIII B of the California State Constitution that places limits on the amount of proceeds from taxes that state and local governmental agencies can receive and spend each year.

GENERAL FUND - The fund used to account for all financial resources except those required to be accounted for in another fund (i.e., enterprise or grant funds). Usually, the General Fund is the largest fund in a municipality.

GENERALLY ACCEPTED ACCOUNTING PRINCIPALS (GAAP) – GAAP is the uniform minimum standards of and guidelines to financial accounting and reporting. They govern the form and content of the basic financial statements of an entity. GAAP encompass the conventions, rules, and procedures necessary to define the accepted accounting practices at a particular time. They include both broad guidelines of general application and detailed practices and procedures. GAAP provides a standard by which to measure financial presentations.

GRANTS - Contributions or gifts of cash or other assets from another government to be used or expended for a specified purpose, activity, or facility.

INTERGOVERNMENTAL REVENUES - Funds received from federal, state, and other local government sources in the form of grants, shared revenues, and payments in lieu of taxes.

INTERNAL SERVICE FUNDS - A fund used to account for financing of goods or services provided by one department to other departments on a cost-reimbursement basis.

LEVY - To impose taxes for the support of government activities.

LICENSES, PERMITS AND SERVICE CHARGES - License and permit fees are charged as a means of recovering the cost of regulating various activities. These charges are authorized through the California Government Code and State Constitution. Examples include building permits and business licenses. The City also assesses service charges through user fees on everything from recreation programs to facility rentals. Service charge is also the classification for the Community Services funding allocation from the General Fund to the Temecula Community Services District. It is also the classification for charges back to departments from Internal Service Funds.

GLOSSARY OF TERMS

LONG-TERM DEBT - Debt with a maturity of more than one year after the date of issue.

LONG TERM GOALS - An observable and measurable end result, having one or more objectives to be achieved within a set time frame.

MEASURE C (SPECIAL TAX) – A voter approved special tax charged to property owners in order to finance the operation, maintenance and servicing of public parks and recreational facilities, recreational and community services programs, median landscaping, arterial streetlights and traffic signals. The maximum amount for each fiscal year is set by ordinance at \$74.44 per single-family residential dwelling unit, \$55.83 per multi-family residential dwelling unit, \$148.88 per acre of vacant property in a residential zone, \$297.76 per acre of vacant property in a non-residential zone, \$446.64 per acre of non-residential improved property, and \$37.22 per acre for agriculture uses. Special Tax is allocated 50% in the General Fund and 50% in the Community Services District.

MEASURE S (SALES TAX) – A one cent add-on sales tax, approved by voters on November 8, 2016, to maintain 9-1-1 emergency response times, prevent cuts to local paramedic/police/fire protection, school safety patrols, youth/afterschool senior, disabled services; improve freeway interchanges/reduce traffic; and other general services. It is estimated that this tax will generate approximately \$23 million annually.

MISCELLANEOUS REVENUE – Revenue which includes Police charges for services including report copies, fingerprint rolling fees, etc. as well as right of way advertising revenue, charges for planning commission packets and other miscellaneous charges and reimbursements.

MODIFIED ACCRUAL BASIS – The accrual basis of accounting adapted to the governmental fund-type measurement focus. Under it, revenues and other financial resource increments are recognized when they become susceptible to accrual that is when they become both “measurable” and “available” to finance expenditures of the current period. Expenditures are recognized when the fund liability is incurred except for (1) inventories of materials and supplies that may be considered expenditures either when purchased or when used. All governmental funds, expendable trust funds and agency funds are accounted for using the modified accrual basis for accounting.

MOTOR VEHICLE LICENSE FEE - The motor vehicle license fee (MVLFF), also called the motor vehicle in-lieu tax, is a tax on the ownership of a registered vehicle in place of taxing vehicles as personal property. The MVLFF is paid annually upon vehicle registration in addition to other fees, such as the vehicle registration fee, air quality fees, and commercial vehicle weight fees all of which fund specific state programs. The MVLFF funds City services.

OBJECTIVES - The necessary steps to be accomplished in order to achieve a desired goal.

OPERATING BUDGET - Plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing, acquisition, spending and service delivery activities of a government are controlled.

OPERATING TRANSFERS IN/OUT - Authorized exchanges of cash or other resources between funds.

OPERATIONS & MAINTENANCE - Supplies and other materials used in the normal operations of City departments.

GLOSSARY OF TERMS

OTHER TAXES – Classification for all taxes with the exception of property tax and sales and use tax which are defined on their own. Includes Gas Tax, Measure C (Special Tax), Transient Occupancy Tax and Franchise Fees.

PROPERTY TAX - A 1% levy upon the assessed valuation of property, as established by Proposition 13 in 1978.

PROPERTY TAX IN LIEU OF VLF - A swap from the state of California, where over 90% of California City and county vehicle license fee revenues were exchanged for additional property tax. Subsequent to the Fiscal Year 2004-05 base year, each city's and county's property tax in lieu of VLF increases annually in proportion to the growth in gross assessed valuation in that jurisdiction.

REVENUES - The yield of taxes and other sources of income that a governmental unit collects and receives for public use.

SALES AND USE TAX - Sales tax applies to the sale of merchandise, including vehicles within the State of California. The use tax applies to the use, storage or other consumption of those same kinds of items within the state. Sales tax applies when physical merchandise is purchased in California and use tax applies when a similar purchase without tax is made from a business located outside the state.

SPECIAL ASSESSMENT - A compulsory levy made against certain properties to defray all or part of the cost of a specific capital improvement or service deemed to benefit primarily those properties.

SUCCESSOR AGENCY TO THE REDEVELOPMENT AGENCY (SARDA) – Successor agency established in order to pay the debts and obligations and to perform the obligated activities of the former Temecula Redevelopment Agency (RDA) due to ABx1 26 which dissolved Redevelopment Agencies.

TAXES - Compulsory charges levied by a government to finance services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits, such as special assessments. Neither does the term include charges for services rendered only to those paying such charges.

TEMECULA COMMUNITY SERVICES DISTRICT (TCSD) - An assessment district that was established in Temecula to provide a comprehensive, balanced neighborhood and community park system by constantly reviewing growth, demographics and facilities available. It also provides street lighting, median and slope maintenance, refuse hauling and a recycling program, emergency dirt road maintenance, library services and an intern fellowship program.

TRANSIENT OCCUPANCY TAX - Also called a Hotel Tax, this revenue source originates in a tax placed on lodging facilities for the occupancy of a room. The City of Temecula's Transient Occupancy Tax rate is 8%.

TRANSFERS TO CIP - Authorized exchanges of cash or other resources to the Capital Improvement Program.

UNDESIGNATED FUND BALANCE - Available expendable financial resources in a governmental fund that are not the object of tentative management plans (i.e. designations.)

GLOSSARY OF TERMS

USE OF MONEY AND PROPERTY - Classification used for revenue sources which include lease and rental income, as well as investment interest.

USER CHARGES/FEES - A sum of money paid by the individual who chooses to access a service or facility. Examples of user fees include building permit fees and recreation class fees. With user fees, the individual directly pays for something he or she wants and receives what he or she has paid for.

WESTERN RIVERSIDE COUNCIL OF GOVERNMENTS (WRCOG) - WRCOG is a voluntary association that represents Riverside County, 17 member local cities located in Western Riverside County, Eastern Municipal Water District and Western Riverside Water District, that seek to provide cooperative planning, coordination, and technical assistance on issues of mutual concern that cross jurisdictional lines. The primary functions of WRCOG include (a) serve as a forum for consideration, study and recommendation on area-wide and regional problems; (b) assemble information helpful in the consideration of problems peculiar to Western Riverside County; (c) explore practical avenues for intergovernmental cooperation, coordination and action in the interest of local public welfare and means of improvements in the administration of governmental services; and (d) serve as the clearinghouse review body for Federally-funded projects in accordance with Circular A-95 in conjunction with the Southern California Association of Governments.

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