



**FUND: 001 - GENERAL FUND**

Description	2023-24 Actuals	2024-25 Current Budget	Year to Date Actuals 9-30-2024	2024-25 Q1 Revised Budget	Requested Adjustments	% Change from Current Budget
<b>Revenues by Source</b>						
<b>Taxes and Franchises</b>						
Property Tax	11,231,801	11,111,250	165,948	11,111,250	0	0.0 %
Sales Tax	46,566,619	47,685,715	3,761,531	47,685,715	0	0.0 %
Sales Tax Sharing Agreement	(1,556,194)	(1,449,776)	4,466	(1,449,776)	0	0.0 %
Franchise Fees	4,343,507	4,440,970	404,014	4,440,970	0	0.0 %
Transient Occupancy Tax	4,998,676	4,704,116	571,213	4,704,116	0	0.0 %
Special Tax (Measure C)	1,908,085	1,926,088	0	1,926,088	0	0.0 %
<b>Licenses, Permits and Service Charges</b>						
Charges For Services	324	0	93	0	0	0.0 %
Business Licenses	283,406	280,908	19,215	280,908	0	0.0 %
Land Development	1,644,058	1,359,414	195,139	1,359,414	0	0.0 %
Parks Maintenance	20,252	1,399	0	1,399	0	0.0 %
Building	2,959,875	3,065,425	515,775	3,065,425	0	0.0 %
Planning	571,434	618,968	84,844	618,968	0	0.0 %
Police	89,701	168,843	25,974	168,843	0	0.0 %
Fire	1,337,931	1,141,421	236,827	1,141,421	0	0.0 %
Development Fees	68,659	173,356	15,494	173,356	0	0.0 %
<b>Fines and Forfeitures</b>						
Fines & Forfeitures	579,995	411,457	76,372	411,457	0	0.0 %
<b>Use of Money and Property</b>						
Investment Interest	2,549,544	87,644	781,729	87,644	0	0.0 %
Lease/Rental Income	264,422	226,700	64,948	226,700	0	0.0 %
Other	171,359	252,675	11,743	252,675	0	0.0 %
<b>Intergovernmental Revenues</b>						
Property Tax In Lieu Of VLF	10,532,198	10,918,450	0	10,918,450	0	0.0 %
Vehicle License Fees	135,651	124,848	0	124,848	0	0.0 %
Grants	140,557	40,271	126,240	40,271	0	0.0 %
<b>Reimbursements</b>						
Capital Improvement Program	3,172,243	3,351,658	0	3,351,658	0	0.0 %
Pechanga IGA	404,061	422,244	0	422,244	0	0.0 %
Other Reimbursements	1,118,731	1,202,157	54,922	1,202,157	0	0.0 %
<b>Operating Transfers In</b>						
Operating Transfers In	10,392,823	8,314,274	7,021,337	8,314,274	0	0.0 %
Contribution From Measure S	5,230,205	10,210,530	2,552,633	10,210,530	0	0.0 %
<b>Miscellaneous</b>						
Miscellaneous	29,802	2,142	9,058	2,142	0	0.0 %
<b>Total Revenues and Other Sources</b>	<b>109,189,725</b>	<b>110,793,147</b>	<b>16,699,514</b>	<b>110,793,147</b>	<b>0</b>	<b>0.0 %</b>
<b>Expenditures by Category</b>						
Salaries & Benefits	22,526,624	21,958,509	5,349,770	21,958,509	0	0.0 %
Operations & Maintenance	64,676,600	68,458,462	10,536,187	68,458,462	0	0.0 %
Internal Service Fund Allocations	9,232,052	9,518,305	2,894,740	9,518,305	0	0.0 %
Capital Outlay	316,468	240,506	37,558	240,506	0	0.0 %
Transfers	17,831,046	9,913,492	375,000	9,913,492	0	0.0 %



**FUND: 001 - GENERAL FUND**

Description	2023-24 Actuals	2024-25 Current Budget	Year to Date Actuals 9-30-2024	2024-25 Q1 Revised Budget	Requested Adjustments	% Change from Current Budget
<b>Total Expenditures and Other Financing Uses</b>	<b>114,582,789</b>	<b>110,089,274</b>	<b>19,193,254</b>	<b>110,089,274</b>	<b>0</b>	<b>0.0 %</b>
Excess of Revenues Over (Under) Expenditures	(5,393,065)	703,873	(2,493,740)	703,873	0	0.0 %
Fund Balance, Beginning of Year	46,302,379	40,909,314		40,909,314		
Fund Balance, End of Year	40,909,314	41,613,187		41,613,187		

**Fund Description**

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



**FUND: 002 - MEASURE S FUND**

Description	2023-24 Actuals	2024-25 Current Budget	Year to Date Actuals 9-30-2024	2024-25 Q1 Revised Budget	Requested Adjustments	% Change from Current Budget
<b>Revenues by Source</b>						
<b>Taxes and Franchises</b>						
Transactions And Use Tax	37,673,402	38,865,950	2,911,779	38,865,950	0	0.0 %
<b>Use of Money and Property</b>						
Investment Interest	2,325,092	500,000	845,642	500,000	0	0.0 %
<b>Total Revenues and Other Sources</b>	<b>39,998,494</b>	<b>39,365,950</b>	<b>3,757,421</b>	<b>39,365,950</b>	<b>0</b>	<b>0.0 %</b>
<b>Expenditures by Category</b>						
Transfers	35,541,559	41,585,436	8,194,678	41,585,436	0	0.0 %
<b>Total Expenditures and Other Financing     Uses</b>	<b>35,541,559</b>	<b>41,585,436</b>	<b>8,194,678</b>	<b>41,585,436</b>	<b>0</b>	<b>0.0 %</b>
Excess of Revenues Over (Under) Expenditures	4,456,935	(2,219,486)	(4,437,257)	(2,219,486)	0	0.0 %
Fund Balance, Beginning of Year	45,992,339	50,449,274		50,449,274		
Fund Balance, End of Year	50,449,274	48,229,788		48,229,788		

**Fund Description**

Measure S, approved by the voters on November 8, 2016, established a one-cent Transactions and Use Tax for the City. The measure was approved based on the commitment to maintain 9-1-1 emergency response times, prevent cuts to local paramedic/police/fire protection, school safety patrols, youth/after-school, senior and disabled services; improve freeway interchanges/reduce traffic and provide for other general services.



**FUND: 006 - FIRE FACILITY ACQUISITION FUND**

Description	2023-24 Actuals	2024-25 Current Budget	Year to Date Actuals 9-30-2024	2024-25 Q1 Revised Budget	Requested Adjustments	% Change from Current Budget
<b>Revenues by Source</b>						
<b>Use of Money and Property</b>						
Investment Interest	172,262	25,000	79,516	25,000	0	0.0 %
<b>Operating Transfers In</b>						
Operating Transfers In	1,500,000	1,500,000	375,000	1,500,000	0	0.0 %
<b>Total Revenues and Other Sources</b>	<b>1,672,262</b>	<b>1,525,000</b>	<b>454,516</b>	<b>1,525,000</b>	<b>0</b>	<b>0.0 %</b>
Excess of Revenues Over (Under) Expenditures	1,672,262	1,525,000	454,516	1,525,000	0	0.0 %
Fund Balance, Beginning of Year	3,029,523	4,701,785		4,701,785		
Fund Balance, End of Year	4,701,785	6,226,785		6,226,785		

**Fund Description**

This fund was established to accumulate resources necessary to acquire property for a future Fire Station, construct new Fire Station or refurbish existing Fire Stations.



**FUND: 100 - GAS TAX FUND**

Description	2023-24 Actuals	2024-25 Current Budget	Year to Date Actuals 9-30-2024	2024-25 Q1 Revised Budget	Requested Adjustments	% Change from Current Budget
<b>Revenues by Source</b>						
<b>Taxes and Franchises</b>						
Gas Tax	3,032,152	3,028,274	285,028	3,028,274	0	0.0 %
<b>Use of Money and Property</b>						
Investment Interest	43,033	6,000	8,950	6,000	0	0.0 %
<b>Total Revenues and Other Sources</b>	<b>3,075,185</b>	<b>3,034,274</b>	<b>293,977</b>	<b>3,034,274</b>	<b>0</b>	<b>0.0 %</b>
<b>Expenditures by Category</b>						
Transfers	3,075,185	3,034,274	0	3,034,274	0	0.0 %
<b>Total Expenditures and Other Financing Uses</b>	<b>3,075,185</b>	<b>3,034,274</b>	<b>0</b>	<b>3,034,274</b>	<b>0</b>	<b>0.0 %</b>
Excess of Revenues Over (Under) Expenditures	0	0	293,977	0	0	0.0 %
Fund Balance, Beginning of Year	0	0		0		
Fund Balance, End of Year	0	0		0		

**Fund Description**

This fund was established to account for the tax per gallon on the purchase of motor vehicle fuel imposed by the State of California. A portion is allocated to the City of Temecula as specified in the California Streets and Highways Code (SHC) (Sections 2013, 2105, 2107 and 2107.5). Gas Tax monies are restricted to the repair, maintenance and upkeep of City streets and roads, and the purchase of equipment used to maintain roads.



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

Description	2023-24 Actuals	2024-25 Current Budget	Year to Date Actuals 9-30-2024	2024-25 Q1 Revised Budget	Requested Adjustments	% Change from Current Budget
<b>Revenues by Source</b>						
<b>Taxes and Franchises</b>						
Gas Tax	2,778,429	2,810,553	513,124	2,810,553	0	0.0 %
<b>Use of Money and Property</b>						
Investment Interest	112,667	10,000	66,936	10,000	0	0.0 %
<b>Total Revenues and Other Sources</b>	<b>2,891,096</b>	<b>2,820,553</b>	<b>580,060</b>	<b>2,820,553</b>	<b>0</b>	<b>0.0 %</b>
<b>Expenditures by Category</b>						
Transfers	120,859	2,810,553	0	2,810,553	0	0.0 %
<b>Total Expenditures and Other Financing Uses</b>	<b>120,859</b>	<b>2,810,553</b>	<b>0</b>	<b>2,810,553</b>	<b>0</b>	<b>0.0 %</b>
Excess of Revenues Over (Under) Expenditures	2,770,237	10,000	580,060	10,000	0	0.0 %
Fund Balance, Beginning of Year	1,038,689	3,808,926		3,808,926		
Fund Balance, End of Year	3,808,926	3,818,926		3,818,926		

**Fund Description**

This fund is to account for gasoline and vehicle registration taxes pursuant to the Road Repair and Accountability Act of 2017 (SB1 Beall). Monies are collected by the State of California and allocated to local agencies for streets and roads projects and other transportation uses.



**FUND: 103 - STREET MAINTENANCE FUND**

Description	2023-24 Actuals	2024-25 Current Budget	Year to Date Actuals 9-30-2024	2024-25 Q1 Revised Budget	Requested Adjustments	% Change from Current Budget
<b>Revenues by Source</b>						
<b>Use of Money and Property</b>						
Investment Interest	224,652	39,700	104,144	39,700	0	0.0 %
<b>Operating Transfers In</b>						
Contribution From Measure S	2,000,000	2,000,000	500,000	2,000,000	0	0.0 %
<b>Total Revenues and Other Sources</b>	<b>2,224,652</b>	<b>2,039,700</b>	<b>604,144</b>	<b>2,039,700</b>	<b>0</b>	<b>0.0 %</b>
<b>Expenditures by Category</b>						
Transfers	0	2,937,307	0	2,937,307	0	0.0 %
<b>Total Expenditures and Other Financing Uses</b>	<b>0</b>	<b>2,937,307</b>	<b>0</b>	<b>2,937,307</b>	<b>0</b>	<b>0.0 %</b>
Excess of Revenues Over (Under) Expenditures	2,224,652	(897,607)	604,144	(897,607)	0	0.0 %
Fund Balance, Beginning of Year	3,941,537	6,166,190		6,166,190		
Fund Balance, End of Year	6,166,190	5,268,583		5,268,583		

**Fund Description**

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



**FUND: 105 - NPDES IN LIEU FEES FUND**

Description	2023-24 Actuals	2024-25 Current Budget	Year to Date Actuals 9-30-2024	2024-25 Q1 Revised Budget	Requested Adjustments	% Change from Current Budget
<b>Revenues by Source</b>						
<b>Use of Money and Property</b>						
Investment Interest	28,738	5,000	10,793	5,000	0	0.0 %
<b>Total Revenues and Other Sources</b>	<b>28,738</b>	<b>5,000</b>	<b>10,793</b>	<b>5,000</b>	<b>0</b>	<b>0.0 %</b>
<b>Expenditures by Category</b>						
Capital Outlay	0	500,000	0	500,000	0	0.0 %
<b>Total Expenditures and Other Financing Uses</b>	<b>0</b>	<b>500,000</b>	<b>0</b>	<b>500,000</b>	<b>0</b>	<b>0.0 %</b>
Excess of Revenues Over (Under) Expenditures	28,738	(495,000)	10,793	(495,000)	0	0.0 %
Fund Balance, Beginning of Year	603,016	631,753		631,753		
Fund Balance, End of Year	631,753	136,753		136,753		

**Fund Description**

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





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

Description	2023-24 Actuals	2024-25 Current Budget	Year to Date Actuals 9-30-2024	2024-25 Q1 Revised Budget	Requested Adjustments	% Change from Current Budget
<b>Revenues by Source</b>						
<b>Licenses, Permits and Service Charges</b>						
Development Impact Fees	424,218	0	0	0	0	0.0 %
<b>Use of Money and Property</b>						
Investment Interest	61,139	8,500	23,756	8,500	0	0.0 %
<b>Total Revenues and Other Sources</b>	<b>485,358</b>	<b>8,500</b>	<b>23,756</b>	<b>8,500</b>	<b>0</b>	<b>0.0 %</b>
Excess of Revenues Over (Under) Expenditures	485,358	8,500	23,756	8,500	0	0.0 %
Fund Balance, Beginning of Year	905,760	1,391,118		1,391,118		
Fund Balance, End of Year	1,391,118	1,399,618		1,399,618		

**Fund Description**

This fund was established in conjunction with the adoption of the Uptown Temecula Specific Plan New Streets In-Lieu Fee. The Specific Plan requires developers to dedicate right-of-way and construct new street improvements adjacent to or through their development sites. Developers within the Specific Plan who cannot contribute right-of-way and/or build new streets will be charged a new streets in-lieu fee.



**FUND: 110 - COMMUNITY REINVESTMENT PROGRAM**

Description	2023-24 Actuals	2024-25 Current Budget	Year to Date Actuals 9-30-2024	2024-25 Q1 Revised Budget	Requested Adjustments	% Change from Current Budget
<b>Revenues by Source</b>						
<b>Use of Money and Property</b>						
Investment Interest	0	35,000	164,141	35,000	0	0.0 %
<b>Operating Transfers In</b>						
Operating Transfers In	37,706	0	0	0	0	0.0 %
<b>Total Revenues and Other Sources</b>	<b>37,706</b>	<b>35,000</b>	<b>164,141</b>	<b>35,000</b>	<b>0</b>	<b>0.0 %</b>
<b>Expenditures by Category</b>						
Salaries & Benefits	137,587	342,413	51,358	342,413	0	0.0 %
Operations & Maintenance	1,499,325	1,857,371	31,550	1,857,371	0	0.0 %
Transfers	78,652	6,346,348	0	6,346,348	0	0.0 %
<b>Total Expenditures and Other Financing Uses</b>	<b>1,715,564</b>	<b>8,546,131</b>	<b>82,908</b>	<b>8,546,131</b>	<b>0</b>	<b>0.0 %</b>
Excess of Revenues Over (Under) Expenditures	(1,677,858)	(8,511,131)	81,233	(8,511,131)	0	0.0 %
Fund Balance, Beginning of Year	11,145,950	9,468,092		9,468,092		
Fund Balance, End of Year	9,468,092	956,961		956,961		

**Fund Description**

This fund was established in Fiscal Year 2021-22 to provide various community grants to support the local economy in its recovery from the COVID-19 global pandemic. Available General Fund balance was transferred into this fund to establish this new program.



**FUND: 120 - DEVELOPMENT IMPACT FEES FUND**

Description	2023-24 Actuals	2024-25 Current Budget	Year to Date Actuals 9-30-2024	2024-25 Q1 Revised Budget	Requested Adjustments	% Change from Current Budget
<b>Revenues by Source</b>						
<b>Licenses, Permits and Service Charges</b>						
Development Impact Fees	3,910,393	3,760,240	161,374	3,760,240	0	0.0 %
Quimby Fees	478,177	1,055,783	1,068,913	1,055,783	0	0.0 %
<b>Use of Money and Property</b>						
Investment Interest	612,104	95,000	253,774	95,000	0	0.0 %
<b>Total Revenues and Other Sources</b>	<b>5,000,674</b>	<b>4,911,023</b>	<b>1,484,061</b>	<b>4,911,023</b>	<b>0</b>	<b>0.0 %</b>
<b>Expenditures by Category</b>						
Transfers	495,860	6,346,573	0	6,346,573	0	0.0 %
<b>Total Expenditures and Other Financing Uses</b>	<b>495,860</b>	<b>6,346,573</b>	<b>0</b>	<b>6,346,573</b>	<b>0</b>	<b>0.0 %</b>
Excess of Revenues Over (Under) Expenditures	4,504,814	(1,435,550)	1,484,061	(1,435,550)	0	0.0 %
Fund Balance, Beginning of Year	11,359,340	15,864,154		15,864,154		
Fund Balance, End of Year	15,864,154	14,428,604		14,428,604		

**Fund Description**

This fund accounts for the development impact fees received as a result of development activity within the City. The fees are primarily used to fund Capital Improvement Projects designed to mitigate the impacts of development projects.



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

Description	2023-24 Actuals	2024-25 Current Budget	Year to Date Actuals 9-30-2024	2024-25 Q1 Revised Budget	Requested Adjustments	% Change from Current Budget
<b>Revenues by Source</b>						
<b>Taxes and Franchises</b>						
PEG Fees	147,940	179,000	0	179,000	0	0.0 %
<b>Use of Money and Property</b>						
Investment Interest	44,100	6,500	17,415	6,500	0	0.0 %
<b>Total Revenues and Other Sources</b>	<b>192,040</b>	<b>185,500</b>	<b>17,415</b>	<b>185,500</b>	<b>0</b>	<b>0.0 %</b>
<b>Expenditures by Category</b>						
Capital Outlay	37,686	175,000	0	175,000	0	0.0 %
<b>Total Expenditures and Other Financing Uses</b>	<b>37,686</b>	<b>175,000</b>	<b>0</b>	<b>175,000</b>	<b>0</b>	<b>0.0 %</b>
Excess of Revenues Over (Under) Expenditures	154,355	10,500	17,415	10,500	0	0.0 %
Fund Balance, Beginning of Year	879,324	1,033,678		1,033,678		
Fund Balance, End of Year	1,033,678	1,044,178		1,044,178		

**Fund Description**

This fund was established to account for Public Education and Government (PEG) fees. Fees received from local cable operators for the sole purpose of supporting the access facilities and activities within the City.



**FUND: 140 - COMMUNITY DEV BLOCK GRANT FUND**

Description	2023-24 Actuals	2024-25 Current Budget	Year to Date Actuals 9-30-2024	2024-25 Q1 Revised Budget	Requested Adjustments	% Change from Current Budget
<b>Revenues by Source</b>						
<b>Intergovernmental Revenues</b>						
Community Development Block Grant	1,495,462	539,302	25,042	539,302	0	0.0 %
CDBG - CV2 GRANTS	663,670	0	0	0	0	0.0 %
<b>Total Revenues and Other Sources</b>	<b>2,159,133</b>	<b>539,302</b>	<b>25,042</b>	<b>539,302</b>	<b>0</b>	<b>0.0 %</b>
<b>Expenditures by Category</b>						
Salaries & Benefits	42,281	44,562	9,850	44,562	0	0.0 %
Operations & Maintenance	183,182	211,891	19,131	211,891	0	0.0 %
Transfers	2,377,403	325,000	0	325,000	0	0.0 %
<b>Total Expenditures and Other Financing Uses</b>	<b>2,602,866</b>	<b>581,453</b>	<b>28,981</b>	<b>581,453</b>	<b>0</b>	<b>0.0 %</b>
Excess of Revenues Over (Under) Expenditures	(443,733)	(42,151)	(3,939)	(42,151)	0	0.0 %
Fund Balance, Beginning of Year	46,842	(396,892)		(396,892)		
Fund Balance, End of Year	(396,892)	(439,042)		(439,042)		

**Fund Description**

This fund was established to account for grants received from the U.S. Department of Housing and Urban Development (HUD). The grants are used for the redevelopment of a viable community by providing decent housing, a suitable living environment, and for expanding opportunities, principally for persons of low and moderate income.



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

Description	2023-24 Actuals	2024-25 Current Budget	Year to Date Actuals 9-30-2024	2024-25 Q1 Revised Budget	Requested Adjustments	% Change from Current Budget
<b>Revenues by Source</b>						
<b>Use of Money and Property</b>						
Investment Interest	32,379	5,000	10,879	5,000	0	0.0 %
<b>Total Revenues and Other Sources</b>	<b>32,379</b>	<b>5,000</b>	<b>10,879</b>	<b>5,000</b>	<b>0</b>	<b>0.0 %</b>
<b>Expenditures by Category</b>						
Transfers	132,270	0	0	0	0	0.0 %
<b>Total Expenditures and Other Financing Uses</b>	<b>132,270</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0 %</b>
Excess of Revenues Over (Under) Expenditures	(99,891)	5,000	10,879	5,000	0	0.0 %
Fund Balance, Beginning of Year	734,293	634,403		634,403		
Fund Balance, End of Year	634,403	639,403		639,403		

**Fund Description**

This fund was established to capture energy efficiency rebates and reimbursements as well as expenditure savings resulting from energy efficiency projects completed at various City facilities. Revenue collected in this fund will be utilized on future energy efficiency projects.



**FUND: 150 - AB 2766 MOTOR VEHICLE SUBVENTION FUND**

Description	2023-24 Actuals	2024-25 Current Budget	Year to Date Actuals 9-30-2024	2024-25 Q1 Revised Budget	Requested Adjustments	% Change from Current Budget
<b>Revenues by Source</b>						
<b>Use of Money and Property</b>						
Investment Interest	19,018	3,000	7,702	3,000	0	0.0 %
<b>Intergovernmental Revenues</b>						
AB2766 Motor Vehicle Subvention	109,845	150,000	36,637	150,000	0	0.0 %
<b>Total Revenues and Other Sources</b>	<b>128,863</b>	<b>153,000</b>	<b>44,339</b>	<b>153,000</b>	<b>0</b>	<b>0.0 %</b>
<b>Expenditures by Category</b>						
Operations & Maintenance	11,000	10,000	0	10,000	0	0.0 %
Transfers	69,175	143,830	0	143,830	0	0.0 %
<b>Total Expenditures and Other Financing Uses</b>	<b>80,175</b>	<b>153,830</b>	<b>0</b>	<b>153,830</b>	<b>0</b>	<b>0.0 %</b>
Excess of Revenues Over (Under) Expenditures	48,688	(830)	44,339	(830)	0	0.0 %
Fund Balance, Beginning of Year	391,055	439,743		439,743		
Fund Balance, End of Year	439,743	438,913		438,913		

**Fund Description**

This fund was established to account for subvention funds that are used to implement programs and projects that reduce air pollution from motor vehicles. AB2766 Funds are derived from a Motor Vehicle Registration fee surcharge. Local governments are allocated \$1.60 for every eligible vehicle registered within the South Coast Air Quality Management District. Funds are disbursed based on the City's population as a percentage of the total population within the District. This fund is used for Capital projects and the City's share of WRCOG's Clean Cities Coalition.



**FUND: 160 - SUPPLEMENTAL LAW ENFORCEMENT SERVICES FUND**

Description	2023-24 Actuals	2024-25 Current Budget	Year to Date Actuals 9-30-2024	2024-25 Q1 Revised Budget	Requested Adjustments	% Change from Current Budget
<b>Revenues by Source</b>						
<b>Use of Money and Property</b>						
Investment Interest	2,043	0	84	0	0	0.0 %
<b>Intergovernmental Revenues</b>						
SLESF Grant	315,596	280,000	0	280,000	0	0.0 %
<b>Total Revenues and Other Sources</b>	<b>317,639</b>	<b>280,000</b>	<b>84</b>	<b>280,000</b>	<b>0</b>	<b>0.0 %</b>
<b>Expenditures by Category</b>						
Transfers	317,639	280,000	0	280,000	0	0.0 %
<b>Total Expenditures and Other Financing Uses</b>	<b>317,639</b>	<b>280,000</b>	<b>0</b>	<b>280,000</b>	<b>0</b>	<b>0.0 %</b>
Excess of Revenues Over (Under) Expenditures	0	0	84	0	0	0.0 %
Fund Balance, Beginning of Year	0	0		0		
Fund Balance, End of Year	0	0		0		

**Fund Description**

This fund was established to account for the Supplemental Law Enforcement Services grant monies from the State of California which are provided to assist cities in delivering front line law enforcement services. These monies supplement existing services and may not be used to supplant any existing funding for law enforcement services provided by the City.





**FUND: 165 - AFFORDABLE HOUSING FUND**

Description	2023-24 Actuals	2024-25 Current Budget	Year to Date Actuals 9-30-2024	2024-25 Q1 Revised Budget	Requested Adjustments	% Change from Current Budget
<b>Revenues by Source</b>						
<b>Taxes and Franchises</b>						
Redevelopment Property Tax Fund Distribution	0	620,091	0	620,091	0	0.0 %
<b>Use of Money and Property</b>						
Investment Interest	282,768	50,000	116,866	50,000	0	0.0 %
Lease/Rental Income	75,600	45,000	18,900	45,000	0	0.0 %
Other	91,633	0	0	0	0	0.0 %
<b>Intergovernmental Revenues</b>						
Agency Trust Contribution	250,000	250,000	0	250,000	0	0.0 %
<b>Total Revenues and Other Sources</b>	<b>700,001</b>	<b>965,091</b>	<b>135,766</b>	<b>965,091</b>	<b>0</b>	<b>0.0 %</b>
<b>Expenditures by Category</b>						
Salaries & Benefits	365,308	293,633	63,828	293,633	0	0.0 %
Operations & Maintenance	99,354	288,423	28,883	288,423	0	0.0 %
Internal Service Fund Allocations	68,102	50,054	18,164	50,054	0	0.0 %
<b>Total Expenditures and Other Financing Uses</b>	<b>532,763</b>	<b>632,110</b>	<b>110,875</b>	<b>632,110</b>	<b>0</b>	<b>0.0 %</b>
Excess of Revenues Over (Under) Expenditures	167,238	332,981	24,891	332,981	0	0.0 %
Fund Balance, Beginning of Year	12,004,378	12,171,616		12,171,616		
Fund Balance, End of Year	12,171,616	12,504,597		12,504,597		

**Fund Description**

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



**FUND: 170 - MEASURE A FUND**

Description	2023-24 Actuals	2024-25 Current Budget	Year to Date Actuals 9-30-2024	2024-25 Q1 Revised Budget	Requested Adjustments	% Change from Current Budget
<b>Revenues by Source</b>						
<b>Use of Money and Property</b>						
Investment Interest	381,124	55,000	140,940	55,000	0	0.0 %
<b>Intergovernmental Revenues</b>						
Measure A	4,699,697	4,354,000	319,122	4,354,000	0	0.0 %
<b>Total Revenues and Other Sources</b>	<b>5,080,822</b>	<b>4,409,000</b>	<b>460,062</b>	<b>4,409,000</b>	<b>0</b>	<b>0.0 %</b>
<b>Expenditures by Category</b>						
Operations & Maintenance	2,885,916	3,283,743	0	3,283,743	0	0.0 %
Transfers	923,190	2,095,547	0	2,095,547	0	0.0 %
<b>Total Expenditures and Other Financing Uses</b>	<b>3,809,106</b>	<b>5,379,290</b>	<b>0</b>	<b>5,379,290</b>	<b>0</b>	<b>0.0 %</b>
Excess of Revenues Over (Under) Expenditures	1,271,715	(970,290)	460,062	(970,290)	0	0.0 %
Fund Balance, Beginning of Year	7,096,089	8,367,804		8,367,804		
Fund Balance, End of Year	8,367,804	7,397,514		7,397,514		

**Fund Description**

This fund was established to account for the City's allocation of the County of Riverside's additional one-half percent sales tax for transportation. These monies are restricted for use on local streets. In 2002, Measure A was extended by Riverside County voters. Measure A will continue to fund transportation improvements through 2039.



**FUND: 198 - PUBLIC ART FUND**

Description	2023-24 Actuals	2024-25 Current Budget	Year to Date Actuals 9-30-2024	2024-25 Q1 Revised Budget	Requested Adjustments	% Change from Current Budget
<b>Revenues by Source</b>						
<b>Licenses, Permits and Service Charges</b>						
Public Art	50,383	3,500	1,383	3,500	0	0.0 %
<b>Use of Money and Property</b>						
Investment Interest	12,134	2,000	4,824	2,000	0	0.0 %
<b>Total Revenues and Other Sources</b>	<b>62,517</b>	<b>5,500</b>	<b>6,206</b>	<b>5,500</b>	<b>0</b>	<b>0.0 %</b>
<b>Expenditures by Category</b>						
Operations & Maintenance	8,460	113,226	6,316	113,226	0	0.0 %
<b>Total Expenditures and Other Financing Uses</b>	<b>8,460</b>	<b>113,226</b>	<b>6,316</b>	<b>113,226</b>	<b>0</b>	<b>0.0 %</b>
Excess of Revenues Over (Under) Expenditures	54,057	(107,726)	(110)	(107,726)	0	0.0 %
Fund Balance, Beginning of Year	226,427	280,483		280,483		
Fund Balance, End of Year	280,483	172,758		172,758		

**Fund Description**

This fund was established pursuant to Temecula Municipal Code Section 5.08.040, whereby the fund serves as a depository for the fees paid in lieu of art as well as monetary donations for public art. The Public Art In Lieu fee is one-tenth of one percent of an eligible development project in excess of \$100,000. Eligible uses of this fund include the design, acquisition, installation, improvement, maintenance and insurance of public artwork; offering of performing arts programs on City property for the community; and art education programs on City property for the community.



**FUND: 210 - CAPITAL IMPROVEMENT PROGRAM FUND**

Description	2023-24 Actuals	2024-25 Current Budget	Year to Date Actuals 9-30-2024	2024-25 Q1 Revised Budget	Requested Adjustments	% Change from Current Budget
<b>Revenues by Source</b>						
<b>Licenses, Permits and Service Charges</b>						
Development Impact Fees	(515,300)	5,478,464	0	5,478,464	0	0.0 %
Quimby Fees	987,936	868,109	0	868,109	0	0.0 %
<b>Intergovernmental Revenues</b>						
Grants	790,528	0	394,252	0	0	0.0 %
<b>Reimbursements</b>						
Capital Improvement Program	55,295,452	12,751,362	11,211,873	12,751,362	0	0.0 %
Pechanga IGA	850,000	0	0	0	0	0.0 %
Other Reimbursements	0	4,853,630	0	4,853,630	0	0.0 %
<b>Operating Transfers In</b>						
Operating Transfers In	4,596,467	10,677,237	0	10,677,237	0	0.0 %
Contribution From Measure S	11,388,867	8,806,726	0	8,806,726	0	0.0 %
<b>Total Revenues and Other Sources</b>	<b>73,393,950</b>	<b>43,435,528</b>	<b>11,606,125</b>	<b>43,435,528</b>	<b>0</b>	<b>0.0 %</b>
<b>Expenditures by Category</b>						
CIP	70,852,447	40,498,221	13,418,441	40,498,221	0	0.0 %
<b>Total Expenditures and Other Financing Uses</b>	<b>70,852,447</b>	<b>40,498,221</b>	<b>13,418,441</b>	<b>40,498,221</b>	<b>0</b>	<b>0.0 %</b>
Excess of Revenues Over (Under) Expenditures	2,541,504	2,937,307	(1,812,316)	2,937,307	0	0.0 %
Fund Balance, Beginning of Year	6,702,714	9,244,218		9,244,218		
Fund Balance, End of Year	9,244,218	12,181,525		12,181,525		

**Fund Description**

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



**FUND: 300 - INSURANCE FUND**

Description	2023-24 Actuals	2024-25 Current Budget	Year to Date Actuals 9-30-2024	2024-25 Q1 Revised Budget	Requested Adjustments	% Change from Current Budget
<b>Revenues by Source</b>						
<b>Licenses, Permits and Service Charges</b>						
Charges For Services	3,827,116	3,115,169	1,927,116	3,115,169	0	0.0 %
<b>Use of Money and Property</b>						
Investment Interest	36,981	3,000	17,470	3,000	0	0.0 %
<b>Reimbursements</b>						
Other Reimbursements	396,641	0	0	0	0	0.0 %
<b>Total Revenues and Other Sources</b>	<b>4,260,738</b>	<b>3,118,169</b>	<b>1,944,586</b>	<b>3,118,169</b>	<b>0</b>	<b>0.0 %</b>
<b>Expenditures by Category</b>						
Salaries & Benefits	221,774	207,956	56,315	207,956	0	0.0 %
Operations & Maintenance	3,605,342	2,907,213	1,870,801	2,907,213	0	0.0 %
<b>Total Expenditures and Other Financing Uses</b>	<b>3,827,116</b>	<b>3,115,169</b>	<b>1,927,116</b>	<b>3,115,169</b>	<b>0</b>	<b>0.0 %</b>
Excess of Revenues Over (Under) Expenditures	433,622	3,000	17,470	3,000	0	0.0 %
Fund Balance, Beginning of Year	756,091	1,189,713		1,189,713		
Fund Balance, End of Year	1,189,713	1,192,713		1,192,713		

**Fund Description**

The Insurance Fund was established to account for the City's liability and property insurance costs. Fund Balance is a combination of both spendable and non spendable assets. These costs are allocated to each department based on the total number of Full Time Equivalent positions assigned to those departments. The City has a Self-Insured Retention (SIR) of \$500,000 per incident, and strives to maintain a fund balance equal to three times the SIR.



**FUND: 305 - WORKERS' COMPENSATION FUND**

Description	2023-24 Actuals	2024-25 Current Budget	Year to Date Actuals 9-30-2024	2024-25 Q1 Revised Budget	Requested Adjustments	% Change from Current Budget
<b>Revenues by Source</b>						
<b>Licenses, Permits and Service Charges</b>						
Charges For Services	0	556,470	0	556,470	0	0.0 %
<b>Use of Money and Property</b>						
Investment Interest	58,495	10,000	17,029	10,000	0	0.0 %
<b>Total Revenues and Other Sources</b>	<b>58,495</b>	<b>566,470</b>	<b>17,029</b>	<b>566,470</b>	<b>0</b>	<b>0.0 %</b>
<b>Expenditures by Category</b>						
Salaries & Benefits	221,773	193,674	54,546	193,674	0	0.0 %
Operations & Maintenance	289,371	376,062	190,148	376,062	0	0.0 %
<b>Total Expenditures and Other Financing Uses</b>	<b>511,143</b>	<b>569,735</b>	<b>244,694</b>	<b>569,735</b>	<b>0</b>	<b>0.0 %</b>
Excess of Revenues Over (Under) Expenditures	(452,649)	(3,265)	(227,666)	(3,265)	0	0.0 %
Fund Balance, Beginning of Year	1,499,975	1,047,326		1,047,326		
Fund Balance, End of Year	1,047,326	1,044,060		1,044,060		

**Fund Description**

The Workers' Compensation Fund was established in Fiscal Year 2014-15 as the City transitions to a self-insured status for Workers' Compensation liabilities. Departments are charged based on each position allocated on a Full Time Equivalent basis, with a cost assigned to each position based on job duties and potential for risk. The desired Net Position for this fund is \$1.5 million, which represents three-times the City's Self-Insured Retention amount of \$500,000.



**FUND: 310 - VEHICLES AND EQUIPMENT FUND**

Description	2023-24 Actuals	2024-25 Current Budget	Year to Date Actuals 9-30-2024	2024-25 Q1 Revised Budget	Requested Adjustments	% Change from Current Budget
<b>Revenues by Source</b>						
<b>Licenses, Permits and Service Charges</b>						
Charges For Services	432,332	505,284	116,807	505,284	0	0.0 %
<b>Use of Money and Property</b>						
Investment Interest	154,954	25,000	58,314	25,000	0	0.0 %
<b>Total Revenues and Other Sources</b>	<b>587,286</b>	<b>530,284</b>	<b>175,121</b>	<b>530,284</b>	<b>0</b>	<b>0.0 %</b>
<b>Expenditures by Category</b>						
Operations & Maintenance	429,526	0	0	0	0	0.0 %
Capital Outlay	1,408	421,550	132,423	421,550	0	0.0 %
<b>Total Expenditures and Other Financing Uses</b>	<b>430,934</b>	<b>421,550</b>	<b>132,423</b>	<b>421,550</b>	<b>0</b>	<b>0.0 %</b>
Excess of Revenues Over (Under) Expenditures	156,352	108,734	42,698	108,734	0	0.0 %
Fund Balance, Beginning of Year	5,249,290	5,405,642		5,405,642		
Fund Balance, End of Year	5,405,642	5,514,376		5,514,376		

**Fund Description**

The Vehicles and Equipment Fund was established to account for the depreciation of vehicles and capital equipment over their estimated useful lives, and to accumulate resources for the purchase of future replacement vehicles and equipment. Fund Balance is a combination of both spendable and non spendable assets. Departments are charged based on the replacement costs for each asset benefitting the department.



**FUND: 320 - INFORMATION TECHNOLOGY FUND**

Description	2023-24 Actuals	2024-25 Current Budget	Year to Date Actuals 9-30-2024	2024-25 Q1 Revised Budget	Requested Adjustments	% Change from Current Budget
<b>Revenues by Source</b>						
<b>Licenses, Permits and Service Charges</b>						
Charges For Services	5,847,141	6,586,001	1,343,488	6,586,001	0	0.0 %
<b>Use of Money and Property</b>						
Investment Interest	44,606	8,000	18,075	8,000	0	0.0 %
<b>Operating Transfers In</b>						
Contribution From Measure S	300,000	600,000	150,000	600,000	0	0.0 %
<b>Total Revenues and Other Sources</b>	<b>6,191,747</b>	<b>7,194,001</b>	<b>1,511,563</b>	<b>7,194,001</b>	<b>0</b>	<b>0.0 %</b>
<b>Expenditures by Category</b>						
Salaries & Benefits	2,882,293	3,139,962	692,644	3,139,962	0	0.0 %
Operations & Maintenance	3,184,590	4,083,644	814,441	4,083,644	0	0.0 %
Internal Service Fund Allocations	2,660	2,660	0	2,660	0	0.0 %
Capital Outlay	(475,258)	24,000	0	24,000	0	0.0 %
Transfers	0	1,748,615	1,748,615	1,748,615	0	0.0 %
<b>Total Expenditures and Other Financing Uses</b>	<b>5,594,285</b>	<b>8,998,880</b>	<b>3,255,701</b>	<b>8,998,880</b>	<b>0</b>	<b>0.0 %</b>
Excess of Revenues Over (Under) Expenditures	597,462	(1,804,879)	(1,744,137)	(1,804,879)	0	0.0 %
Fund Balance, Beginning of Year	1,792,752	2,390,214		2,390,214		
Fund Balance, End of Year	2,390,214	585,335		585,335		

**Fund Description**

The Information Technology Fund was established to fund and account for computer and telephone system operating and maintenance expenses. Fund Balance is a combination of both spendable and non spendable assets. Adjustments are made to Fund Balance to include additional spendable resources available for expenditure. Departments are charged based on the number of electronic devices assigned. The Ronald H. Roberts Temecula Public Library facility is charged directly for all IT expenditures and personnel costs related to the facility.





**FUND: 325 - TECHNOLOGY REPLACEMENT FUND**

Description	2023-24 Actuals	2024-25 Current Budget	Year to Date Actuals 9-30-2024	2024-25 Q1 Revised Budget	Requested Adjustments	% Change from Current Budget
<b>Revenues by Source</b>						
<b>Licenses, Permits and Service Charges</b>						
Charges For Services	164,530	255,842	51,313	255,842	0	0.0 %
<b>Use of Money and Property</b>						
Investment Interest	128,336	0	43,461	0	0	0.0 %
<b>Operating Transfers In</b>						
Operating Transfers In	0	1,748,615	1,748,615	1,748,615	0	0.0 %
<b>Total Revenues and Other Sources</b>	<b>292,866</b>	<b>2,004,457</b>	<b>1,843,389</b>	<b>2,004,457</b>	<b>0</b>	<b>0.0 %</b>
<b>Expenditures by Category</b>						
Operations & Maintenance	151,157	0	0	0	0	0.0 %
Capital Outlay	0	225,542	35,542	225,542	0	0.0 %
Transfers	62,028	0	0	0	0	0.0 %
<b>Total Expenditures and Other Financing Uses</b>	<b>213,186</b>	<b>225,542</b>	<b>35,542</b>	<b>225,542</b>	<b>0</b>	<b>0.0 %</b>
Excess of Revenues Over (Under) Expenditures	79,680	1,778,915	1,807,847	1,778,915	0	0.0 %
Fund Balance, Beginning of Year	3,026,610	3,106,290		3,106,290		
Fund Balance, End of Year	3,106,290	4,885,205		4,885,205		

**Fund Description**

The Technology Replacement Fund was established in Fiscal Year 2014-15 in order to accumulate resources for computer and telephone equipment and software to fund future equipment replacement. Fund Balance is a combination of both spendable and non spendable assets. Contributions to this fund are made by departments utilizing the assets in an amount equivalent to the estimated cost to replace the item at the end of its useful life.



**FUND: 330 - SUPPORT SERVICES FUND**

Description	2023-24 Actuals	2024-25 Current Budget	Year to Date Actuals 9-30-2024	2024-25 Q1 Revised Budget	Requested Adjustments	% Change from Current Budget
<b>Revenues by Source</b>						
<b>Licenses, Permits and Service Charges</b>						
Charges For Services	341,356	429,895	86,040	429,895	0	0.0 %
<b>Use of Money and Property</b>						
Investment Interest	788	0	203	0	0	0.0 %
<b>Total Revenues and Other Sources</b>	<b>342,144</b>	<b>429,895</b>	<b>86,243</b>	<b>429,895</b>	<b>0</b>	<b>0.0 %</b>
<b>Expenditures by Category</b>						
Salaries & Benefits	248,422	315,894	69,687	315,894	0	0.0 %
Operations & Maintenance	107,387	114,000	18,297	114,000	0	0.0 %
<b>Total Expenditures and Other Financing Uses</b>	<b>355,810</b>	<b>429,894</b>	<b>87,984</b>	<b>429,894</b>	<b>0</b>	<b>0.0 %</b>
Excess of Revenues Over (Under) Expenditures	(13,666)	1	(1,741)	1	0	0.0 %
Fund Balance, Beginning of Year	13,811	145		145		
Fund Balance, End of Year	145	145		145		

**Fund Description**

The Support Services Fund was established as a cost center for the City's central receptionist, duplicating, printing, and mailing activities. It is also used to depreciate all related copying and mailing equipment over their useful lives, and to accumulate resources for the purchase of future equipment. Fund Balance is a combination of both spendable and non spendable assets. Departments are charged based on a count of copies made in the previous fiscal year.



**FUND: 335 - SUPPORT SERVICES REPLACEMENT FUND**

Description	2023-24 Actuals	2024-25 Current Budget	Year to Date Actuals 9-30-2024	2024-25 Q1 Revised Budget	Requested Adjustments	% Change from Current Budget
<b>Revenues by Source</b>						
<b>Licenses, Permits and Service Charges</b>						
Charges For Services	33,101	28,165	5,541	28,165	0	0.0 %
<b>Use of Money and Property</b>						
Investment Interest	16,389	2,500	6,285	2,500	0	0.0 %
<b>Total Revenues and Other Sources</b>	<b>49,490</b>	<b>30,665</b>	<b>11,826</b>	<b>30,665</b>	<b>0</b>	<b>0.0 %</b>
<b>Expenditures by Category</b>						
Operations & Maintenance	42,394	0	0	0	0	0.0 %
Capital Outlay	0	30,000	0	30,000	0	0.0 %
<b>Total Expenditures and Other Financing Uses</b>	<b>42,394</b>	<b>30,000</b>	<b>0</b>	<b>30,000</b>	<b>0</b>	<b>0.0 %</b>
Excess of Revenues Over (Under) Expenditures	7,097	665	11,826	665	0	0.0 %
Fund Balance, Beginning of Year	378,901	385,998		385,998		
Fund Balance, End of Year	385,998	386,663		386,663		

**Fund Description**

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



**FUND: 340 - FACILITIES FUND**

Description	2023-24 Actuals	2024-25 Current Budget	Year to Date Actuals 9-30-2024	2024-25 Q1 Revised Budget	Requested Adjustments	% Change from Current Budget
<b>Revenues by Source</b>						
<b>Licenses, Permits and Service Charges</b>						
Charges For Services	1,648,283	1,703,247	318,767	1,703,247	0	0.0 %
<b>Use of Money and Property</b>						
Investment Interest	20,632	4,000	9,636	4,000	0	0.0 %
<b>Reimbursements</b>						
Other Reimbursements	24,000	0	24,000	0	0	0.0 %
<b>Total Revenues and Other Sources</b>	<b>1,692,915</b>	<b>1,707,247</b>	<b>352,403</b>	<b>1,707,247</b>	<b>0</b>	<b>0.0 %</b>
<b>Expenditures by Category</b>						
Salaries & Benefits	551,526	596,247	151,629	596,247	0	0.0 %
Operations & Maintenance	1,117,389	1,108,948	173,877	1,108,948	0	0.0 %
Transfers	0	885,585	885,585	885,585	0	0.0 %
<b>Total Expenditures and Other Financing Uses</b>	<b>1,668,915</b>	<b>2,590,779</b>	<b>1,211,091</b>	<b>2,590,779</b>	<b>0</b>	<b>0.0 %</b>
Excess of Revenues Over (Under) Expenditures	24,000	(883,532)	(858,688)	(883,532)	0	0.0 %
Fund Balance, Beginning of Year	582,326	606,326		606,326		
Fund Balance, End of Year	606,326	(277,206)		(277,206)		

**Fund Description**

The Facilities Fund was established to account for the cost of the Civic Center, Former City Hall Facility, City Maintenance Facility, Field Operations Center, and Civic Center Parking Structure operations and maintenance. Fund Balance is a combination of both spendable and non spendable assets. Departments are charged based on square footage allotted as well as full time staff equivalents assigned.



**FUND: 350 - FACILITY REPLACEMENT FUND**

Description	2023-24 Actuals	2024-25 Current Budget	Year to Date Actuals 9-30-2024	2024-25 Q1 Revised Budget	Requested Adjustments	% Change from Current Budget
<b>Revenues by Source</b>						
<b>Licenses, Permits and Service Charges</b>						
Charges For Services	92,005	118,313	29,255	118,313	0	0.0 %
<b>Use of Money and Property</b>						
Investment Interest	45,259	2,500	37,240	2,500	0	0.0 %
<b>Operating Transfers In</b>						
Operating Transfers In	0	885,585	885,585	885,585	0	0.0 %
Contribution From Measure S	2,550,000	2,500,000	625,000	2,500,000	0	0.0 %
<b>Total Revenues and Other Sources</b>	<b>2,687,264</b>	<b>3,506,398</b>	<b>1,577,080</b>	<b>3,506,398</b>	<b>0</b>	<b>0.0 %</b>
<b>Expenditures by Category</b>						
Operations & Maintenance	87,338	0	0	0	0	0.0 %
Capital Outlay	3,074	41,138	41,138	41,138	0	0.0 %
Transfers	604,731	1,000,000	0	1,000,000	0	0.0 %
<b>Total Expenditures and Other Financing Uses</b>	<b>695,143</b>	<b>1,041,138</b>	<b>41,138</b>	<b>1,041,138</b>	<b>0</b>	<b>0.0 %</b>
Excess of Revenues Over (Under) Expenditures	1,992,122	2,465,260	1,535,942	2,465,260	0	0.0 %
Fund Balance, Beginning of Year	652,133	2,644,255		2,644,255		
Fund Balance, End of Year	2,644,255	5,109,515		5,109,515		

**Fund Description**

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