

# EXHIBIT A

General Fund &  
Measure S Fund

**FUND: 001 - GENERAL FUND**

Description	2024-25 Actuals	2025-26 Current Budget	Year to Date Actuals 12-31-2025	2025-26 Q2 Revised Budget	Requested Adjustments	% Change from Current Budget
<b>Revenues by Source</b>						
<b>Taxes and Franchises</b>						
Property Tax	11,579,752	12,164,898	4,033,880	12,375,529	210,631	1.7 %
Sales Tax	47,504,820	47,340,358	16,163,104	49,182,480	1,842,122	3.9 %
Sales Tax Sharing Agreement	(1,649,137)	(1,690,014)	(439,777)	(1,760,000)	(69,986)	4.1 %
Franchise Fees	4,190,577	4,229,094	1,380,155	4,100,000	(129,094)	-3.1 %
Transient Occupancy Tax	4,355,559	4,500,000	1,528,689	3,920,003	(579,997)	-12.9 %
Special Tax (Measure C)	1,894,830	2,100,000	33,757	2,100,000	0	0.0 %
<b>Licenses, Permits and Service Charges</b>						
Charges For Services	1,962	950	556	950	0	0.0 %
Business Licenses	276,631	286,526	102,495	286,526	0	0.0 %
Land Development	1,294,871	1,536,420	1,302,043	2,142,772	606,352	39.5 %
Building	2,368,922	2,639,600	1,197,672	2,750,600	111,000	4.2 %
Planning	443,955	535,954	526,328	623,054	87,100	16.3 %
Police	104,781	103,335	44,559	103,335	0	0.0 %
Fire	1,171,051	1,524,057	596,683	1,027,857	(496,200)	-32.6 %
Development Fees	67,124	60,408	147,296	199,408	139,000	230.1 %
<b>Fines and Forfeitures</b>						
Fines & Forfeitures	408,449	467,835	189,707	467,835	0	0.0 %
<b>Use of Money and Property</b>						
Investment Interest	2,454,881	1,757,567	487,187	1,757,567	0	0.0 %
Lease/Rental Income	260,600	272,073	131,605	263,125	(8,948)	-3.3 %
Other	327,033	92,416	83,515	78,082	(14,334)	-15.5 %
<b>Intergovernmental Revenues</b>						
Property Tax In Lieu Of VLF	11,099,170	11,586,423	0	11,754,429	168,006	1.5 %
Vehicle License Fees	173,014	126,748	167,764	167,764	41,015	32.4 %
Grants	198,002	78,032	15,728	78,032	0	0.0 %
<b>Reimbursements</b>						
Capital Improvement Program	3,038,031	3,391,502	648,904	3,098,127	(293,375)	-8.7 %
Pechanga IGA	410,208	473,557	0	2,273,557	1,800,000	380.1 %
Other Reimbursements	1,254,280	1,359,249	198,633	1,493,873	134,624	9.9 %
<b>Operating Transfers In</b>						
Operating Transfers In	8,619,524	14,427,172	6,250,040	14,552,929	125,757	0.9 %
Contribution From Measure S	5,995,925	13,798,319	3,449,580	6,548,319	(7,250,000)	-52.5 %
<b>Miscellaneous</b>						
Miscellaneous	70,541	64,485	26,472	51,784	(12,701)	-19.7 %
<b>Total Revenues and Other Sources</b>	<b>107,915,357</b>	<b>123,226,963</b>	<b>38,266,574</b>	<b>119,637,936</b>	<b>(3,589,028)</b>	<b>-2.9 %</b>
<b>Expenditures by Category</b>						
Salaries & Benefits	23,392,346	22,552,900	12,475,518	21,776,656	(776,244)	-3.4 %
Operations & Maintenance	62,028,675	75,370,575	23,280,245	72,149,375	(3,221,200)	-4.3 %
Internal Service Fund Allocations	9,245,259	10,255,840	3,442,815	10,255,840	0	0.0 %
Capital Outlay	341,759	322,065	190,873	322,065	0	0.0 %
Transfers	9,555,061	26,220,967	18,267,833	26,220,967	0	0.0 %



**City of Temecula**  
**Fiscal Year 2025-26**  
**Quarterly Budget Report**

**FUND: 001 - GENERAL FUND**

Description							% Change
	2024-25 Actuals	2025-26 Current Budget	Year to Date Actuals 12-31-2025	2025-26 Q2 Revised Budget	Requested Adjustments	Current Budget	from Current Budget
<b>Total Expenditures and Other Financing Uses</b>	<b>104,563,101</b>	<b>134,722,347</b>	<b>57,657,284</b>	<b>130,724,903</b>	<b>(3,997,444)</b>		<b>-3.0 %</b>
Excess of Revenues Over (Under) Expenditures	3,352,256	(11,495,384)	(19,390,710)	(11,086,967)	408,416		-3.6 %
Fund Balance, Beginning of Year	40,909,314	44,261,571		44,261,571			
Fund Balance, End of Year	44,261,571	32,766,187		33,174,603			

**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.



Description	2024-25 Actuals	2025-26 Current Budget	Year to Date Actuals 12-31-2025	2025-26 Q2 Revised Budget	Requested Adjustments	% Change from Current Budget
<b>Revenues by Source</b>						
<b>Taxes and Franchises</b>						
Transactions And Use Tax	37,475,912	38,300,099	12,231,541	37,621,488	(678,611)	-1.8 %
<b>Use of Money and Property</b>						
Investment Interest	2,397,423	1,728,370	713,283	1,728,370	0	0.0 %
<b>Total Revenues and Other Sources</b>	<b>39,873,335</b>	<b>40,028,469</b>	<b>12,944,823</b>	<b>39,349,858</b>	<b>(678,611)</b>	<b>-1.7 %</b>
<b>Expenditures by Category</b>						
Transfers	38,385,429	68,767,703	8,568,106	59,281,932	(9,485,771)	-13.8 %
<b>Total Expenditures and Other Financing Uses</b>	<b>38,385,429</b>	<b>68,767,703</b>	<b>8,568,106</b>	<b>59,281,932</b>	<b>(9,485,771)</b>	<b>-13.8 %</b>
Excess of Revenues Over (Under) Expenditures	1,487,906	(28,739,233)	4,376,717	(19,932,073)	8,807,160	-30.6 %
Fund Balance, Beginning of Year	50,449,274	51,937,180		51,937,180		
Fund Balance, End of Year	51,937,180	23,197,946		32,005,106		

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

# EXHIBIT B

## Special Revenue Funds



FUND: 006 - FIRE FACILITY ACQUISITION FUND

Description	2024-25 Actuals	2025-26 Current Budget	Year to Date Actuals 12-31-2025	2025-26 Q2 Revised Budget	Requested Adjustments	% Change from Current Budget
<b>Revenues by Source</b>						
<b>Use of Money and Property</b>						
Investment Interest	252,851	173,287	65,603	173,287	0	0.0 %
<b>Operating Transfers In</b>						
Operating Transfers In	0	2,000,000	0	2,000,000	0	0.0 %
<b>Total Revenues and Other Sources</b>	<b>252,851</b>	<b>2,173,287</b>	<b>65,603</b>	<b>2,173,287</b>	<b>0</b>	<b>0.0 %</b>
<b>Expenditures by Category</b>						
Transfers	0	5,000,000	1,250,000	5,000,000	0	0.0 %
<b>Total Expenditures and Other Financing Uses</b>	<b>0</b>	<b>5,000,000</b>	<b>1,250,000</b>	<b>5,000,000</b>	<b>0</b>	<b>0.0 %</b>
Excess of Revenues Over (Under) Expenditures	252,851	(2,826,713)	(1,184,397)	(2,826,713)	0	0.0 %
Fund Balance, Beginning of Year	4,701,785	4,954,636		4,954,636		
Fund Balance, End of Year	4,954,636	2,127,923		2,127,923		

**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.



City of Temecula  
Fiscal Year 2025-26  
Quarterly Budget Report

FUND: 100 - GAS TAX FUND

Description	2024-25 Actuals	2025-26 Current Budget	Year to Date Actuals 12-31-2025	2025-26 Q2 Revised Budget	Requested Adjustments	% Change from Current Budget
<b>Revenues by Source</b>						
<b>Taxes and Franchises</b>						
Gas Tax	3,067,804	3,100,869	1,105,626	3,226,626	125,757	4.1 %
<b>Use of Money and Property</b>						
Investment Interest	75,136	42,801	11,153	42,801	0	0.0 %
<b>Total Revenues and Other Sources</b>	<b>3,142,939</b>	<b>3,143,670</b>	<b>1,116,779</b>	<b>3,269,427</b>	<b>125,757</b>	<b>4.0 %</b>
<b>Expenditures by Category</b>						
Transfers	3,142,939	3,143,670	0	3,269,427	125,757	4.0 %
<b>Total Expenditures and Other Financing Uses</b>	<b>3,142,939</b>	<b>3,143,670</b>	<b>0</b>	<b>3,269,427</b>	<b>125,757</b>	<b>4.0 %</b>
Excess of Revenues Over (Under) Expenditures	0	0	1,116,779	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.



**City of Temecula**  
**Fiscal Year 2025-26**  
**Quarterly Budget Report**

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

Description	2024-25 Actuals	2025-26 Current Budget	Year to Date Actuals 12-31-2025	2025-26 Q2 Revised Budget	Requested Adjustments	% Change from Current Budget
<b>Revenues by Source</b>						
<b>Taxes and Franchises</b>						
Gas Tax	2,983,049	2,878,989	1,307,951	2,969,986	90,997	3.2 %
<b>Use of Money and Property</b>						
Investment Interest	221,637	158,277	75,763	158,277	0	0.0 %
<b>Total Revenues and Other Sources</b>	<b>3,204,686</b>	<b>3,037,266</b>	<b>1,383,714</b>	<b>3,128,263</b>	<b>90,997</b>	<b>3.0 %</b>
<b>Expenditures by Category</b>						
Transfers	2,012,555	6,913,025	0	6,913,025	0	0.0 %
<b>Total Expenditures and Other Financing Uses</b>	<b>2,012,555</b>	<b>6,913,025</b>	<b>0</b>	<b>6,913,025</b>	<b>0</b>	<b>0.0 %</b>
Excess of Revenues Over (Under) Expenditures	1,192,131	(3,875,758)	1,383,714	(3,784,761)	90,997	-2.3 %
Fund Balance, Beginning of Year	3,808,926	5,001,057		5,001,057		
Fund Balance, End of Year	5,001,057	1,125,299		1,216,296		

**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	2024-25 Actuals	2025-26 Current Budget	Year to Date Actuals 12-31-2025	2025-26 Q2 Revised Budget	Requested Adjustments	% Change from Current Budget
<b>Revenues by Source</b>						
<b>Use of Money and Property</b>						
Investment Interest	331,816	227,222	121,267	227,222	0	0.0 %
<b>Operating Transfers In</b>						
Contribution From Measure S	2,000,000	1,000,000	250,000	1,000,000	0	0.0 %
<b>Total Revenues and Other Sources</b>	<b>2,331,816</b>	<b>1,227,222</b>	<b>371,267</b>	<b>1,227,222</b>	<b>0</b>	<b>0.0 %</b>
<b>Expenditures by Category</b>						
Transfers	0	4,864,784	0	4,864,784	0	0.0 %
<b>Total Expenditures and Other Financing Uses</b>	<b>0</b>	<b>4,864,784</b>	<b>0</b>	<b>4,864,784</b>	<b>0</b>	<b>0.0 %</b>
Excess of Revenues Over (Under) Expenditures	2,331,816	(3,637,562)	371,267	(3,637,562)	0	0.0 %
Fund Balance, Beginning of Year	6,166,190	8,498,006		8,498,006		
Fund Balance, End of Year	8,498,006	4,860,443		4,860,443		

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	2024-25 Actuals	2025-26 Current Budget	Year to Date Actuals 12-31-2025	2025-26 Q2 Revised Budget	Requested Adjustments	% Change from Current Budget
<b>Revenues by Source</b>						
<b>Use of Money and Property</b>						
Investment Interest	24,466	19,603	4,405	19,603	0	0.0 %
<b>Total Revenues and Other Sources</b>	<b>24,466</b>	<b>19,603</b>	<b>4,405</b>	<b>19,603</b>	<b>0</b>	<b>0.0 %</b>
<b>Expenditures by Category</b>						
Capital Outlay	344,618	155,382	39,817	155,382	0	0.0 %
<b>Total Expenditures and Other Financing Uses</b>	<b>344,618</b>	<b>155,382</b>	<b>39,817</b>	<b>155,382</b>	<b>0</b>	<b>0.0 %</b>
Excess of Revenues Over (Under) Expenditures	(320,152)	(135,779)	(35,411)	(135,779)	0	0.0 %
Fund Balance, Beginning of Year	631,753	311,601		311,601		
Fund Balance, End of Year	311,601	175,822		175,822		

**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	2024-25 Actuals	2025-26 Current Budget	Year to Date Actuals 12-31-2025	2025-26 Q2 Revised Budget	Requested Adjustments	% Change from Current Budget
<b>Revenues by Source</b>						
<b>Licenses, Permits and Service Charges</b>						
Development Impact Fees	188,073	0	0	0	0	0.0 %
<b>Use of Money and Property</b>						
Investment Interest	69,157	48,440	23,352	48,440	0	0.0 %
<b>Total Revenues and Other Sources</b>	<b>257,230</b>	<b>48,440</b>	<b>23,352</b>	<b>48,440</b>	<b>0</b>	<b>0.0 %</b>
<b>Expenditures by Category</b>						
Transfers	0	500,857	0	500,857	0	0.0 %
<b>Total Expenditures and Other Financing Uses</b>	<b>0</b>	<b>500,857</b>	<b>0</b>	<b>500,857</b>	<b>0</b>	<b>0.0 %</b>
Excess of Revenues Over (Under) Expenditures	257,230	(452,417)	23,352	(452,417)	0	0.0 %
Fund Balance, Beginning of Year	1,391,118	1,648,347		1,648,347		
Fund Balance, End of Year	1,648,347	1,195,930		1,195,930		

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.



City of Temecula  
Fiscal Year 2025-26  
Quarterly Budget Report

FUND: 110 - COMMUNITY REINVESTMENT PROGRAM

Description	2024-25 Actuals	2025-26 Current Budget	Year to Date Actuals 12-31-2025	2025-26 Q2 Revised Budget	Requested Adjustments	% Change from Current Budget
<b>Expenditures by Category</b>						
Salaries & Benefits	191,555	150,858	97,208	150,858	0	0.0 %
Operations & Maintenance	286,820	1,417,891	1,021,550	1,417,891	0	0.0 %
Transfers	183,103	7,163,245	1,000,000	7,163,245	0	0.0 %
<b>Total Expenditures and Other Financing Uses</b>	<b>661,478</b>	<b>8,731,994</b>	<b>2,118,758</b>	<b>8,731,994</b>	<b>0</b>	<b>0.0 %</b>
Excess of Revenues Over (Under) Expenditures	(661,478)	(8,731,994)	(2,118,758)	(8,731,994)	0	0.0 %
Fund Balance, Beginning of Year	9,468,092	8,806,614		8,806,614		
Fund Balance, End of Year	8,806,614	74,620		74,620		

**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.



**City of Temecula**  
**Fiscal Year 2025-26**  
**Quarterly Budget Report**

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

Description	2024-25 Actuals	2025-26 Current Budget	Year to Date Actuals 12-31-2025	2025-26 Q2 Revised Budget	Requested Adjustments	% Change from Current Budget
<b>Revenues by Source</b>						
<b>Licenses, Permits and Service Charges</b>						
Development Impact Fees	2,289,331	6,426,910	(461,298)	2,818,625	(3,608,284)	-56.1 %
Quimby Fees	1,072,013	1,066,460	(1,024,226)	591,945	(474,515)	-44.5 %
<b>Use of Money and Property</b>						
Investment Interest	776,510	580,626	221,015	580,626	0	0.0 %
<b>Total Revenues and Other Sources</b>	<b>4,137,853</b>	<b>8,073,996</b>	<b>(1,264,509)</b>	<b>3,991,196</b>	<b>(4,082,799)</b>	<b>-50.6 %</b>
<b>Expenditures by Category</b>						
Transfers	4,783,586	4,226,610	0	4,226,610	0	0.0 %
<b>Total Expenditures and Other Financing Uses</b>	<b>4,783,586</b>	<b>4,226,610</b>	<b>0</b>	<b>4,226,610</b>	<b>0</b>	<b>0.0 %</b>
Excess of Revenues Over (Under) Expenditures	(645,733)	3,847,386	(1,264,509)	(235,414)	(4,082,799)	-106.1 %
Fund Balance, Beginning of Year	15,864,154	15,218,421		15,218,421		
Fund Balance, End of Year	15,218,421	19,065,806		14,983,007		

**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.



**City of Temecula**  
**Fiscal Year 2025-26**  
**Quarterly Budget Report**

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

Description	2024-25 Actuals	2025-26 Current Budget	Year to Date Actuals 12-31-2025	2025-26 Q2 Revised Budget	Requested Adjustments	% Change from Current Budget
<b>Revenues by Source</b>						
<b>Taxes and Franchises</b>						
PEG Fees	125,757	179,000	27,694	125,000	(54,000)	-30.2 %
<b>Use of Money and Property</b>						
Investment Interest	51,646	36,436	15,947	36,436	0	0.0 %
<b>Total Revenues and Other Sources</b>	<b>177,403</b>	<b>215,436</b>	<b>43,641</b>	<b>161,436</b>	<b>(54,000)</b>	<b>-25.1 %</b>
<b>Expenditures by Category</b>						
Capital Outlay	57,396	150,058	116,967	150,058	0	0.0 %
<b>Total Expenditures and Other Financing Uses</b>	<b>57,396</b>	<b>150,058</b>	<b>116,967</b>	<b>150,058</b>	<b>0</b>	<b>0.0 %</b>
Excess of Revenues Over (Under) Expenditures	120,007	65,378	(73,326)	11,378	(54,000)	-82.6 %
Fund Balance, Beginning of Year	1,033,678	1,153,685		1,153,685		
Fund Balance, End of Year	1,153,685	1,219,063		1,165,063		

**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.



**City of Temecula**  
**Fiscal Year 2025-26**  
**Quarterly Budget Report**

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

Description	2024-25 Actuals	2025-26 Current Budget	Year to Date Actuals 12-31-2025	2025-26 Q2 Revised Budget	Requested Adjustments	% Change from Current Budget
<b>Revenues by Source</b>						
<b>Intergovernmental Revenues</b>						
Community Development Block Grant	214,983	612,781	53,406	605,672	(7,109)	-1.2 %
<b>Total Revenues and Other Sources</b>	<b>214,983</b>	<b>612,781</b>	<b>53,406</b>	<b>605,672</b>	<b>(7,109)</b>	<b>-1.2 %</b>
<b>Expenditures by Category</b>						
Salaries & Benefits	39,204	45,804	28,965	45,804	0	0.0 %
Operations & Maintenance	146,285	253,614	151,049	255,440	1,826	0.7 %
Transfers	(323,453)	0	0	(7,109)	(7,109)	-100.0 %
<b>Total Expenditures and Other Financing Uses</b>	<b>(137,964)</b>	<b>299,418</b>	<b>180,014</b>	<b>294,135</b>	<b>(5,283)</b>	<b>-1.8 %</b>
Excess of Revenues Over (Under) Expenditures	352,947	313,363	(126,608)	311,537	(1,826)	-0.6 %
Fund Balance, Beginning of Year	(396,892)	(43,945)		(43,945)		
Fund Balance, End of Year	(43,945)	269,418		267,592		

**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.



City of Temecula  
Fiscal Year 2025-26  
Quarterly Budget Report

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

Description	2024-25 Actuals	2025-26 Current Budget	Year to Date Actuals 12-31-2025	2025-26 Q2 Revised Budget	Requested Adjustments	% Change from Current Budget
<b>Revenues by Source</b>						
<b>Use of Money and Property</b>						
Investment Interest	28,146	22,054	4,546	22,054	0	0.0 %
<b>Total Revenues and Other Sources</b>	<b>28,146</b>	<b>22,054</b>	<b>4,546</b>	<b>22,054</b>	<b>0</b>	<b>0.0 %</b>
<b>Expenditures by Category</b>						
Transfers	340,199	210,653	0	210,653	0	0.0 %
<b>Total Expenditures and Other Financing Uses</b>	<b>340,199</b>	<b>210,653</b>	<b>0</b>	<b>210,653</b>	<b>0</b>	<b>0.0 %</b>
Excess of Revenues Over (Under) Expenditures	(312,053)	(188,599)	4,546	(188,599)	0	0.0 %
Fund Balance, Beginning of Year	634,403	322,349		322,349		
Fund Balance, End of Year	322,349	133,751		133,751		

**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.





City of Temecula  
Fiscal Year 2025-26  
Quarterly Budget Report

FUND: 150 - AB 2766 MOTOR VEHICLE SUBVENTION FUND

Description	2024-25 Actuals	2025-26 Current Budget	Year to Date Actuals 12-31-2025	2025-26 Q2 Revised Budget	Requested Adjustments	% Change from Current Budget
<b>Revenues by Source</b>						
<b>Use of Money and Property</b>						
Investment Interest	24,357	16,694	8,764	16,694	0	0.0 %
<b>Intergovernmental Revenues</b>						
AB2766 Motor Vehicle Subvention	143,690	150,000	76,046	150,000	0	0.0 %
<b>Total Revenues and Other Sources</b>	<b>168,048</b>	<b>166,694</b>	<b>84,810</b>	<b>166,694</b>	<b>0</b>	<b>0.0 %</b>
<b>Expenditures by Category</b>						
Operations & Maintenance	13,200	13,200	0	13,200	0	0.0 %
Transfers	1,240	637,835	0	637,835	0	0.0 %
<b>Total Expenditures and Other Financing Uses</b>	<b>14,440</b>	<b>651,035</b>	<b>0</b>	<b>651,035</b>	<b>0</b>	<b>0.0 %</b>
Excess of Revenues Over (Under) Expenditures	153,608	(484,341)	84,810	(484,341)	0	0.0 %
Fund Balance, Beginning of Year	439,743	593,350		593,350		
Fund Balance, End of Year	593,350	109,009		109,009		

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	2024-25 Actuals	2025-26 Current Budget	Year to Date Actuals 12-31-2025	2025-26 Q2 Revised Budget	Requested Adjustments	% Change from Current Budget
<b>Revenues by Source</b>						
<b>Use of Money and Property</b>						
Investment Interest	6,853	3,502	473	3,502	0	0.0 %
<b>Intergovernmental Revenues</b>						
SLESF Grant	328,144	280,000	195,442	280,000	0	0.0 %
<b>Total Revenues and Other Sources</b>	<b>334,997</b>	<b>283,502</b>	<b>195,914</b>	<b>283,502</b>	<b>0</b>	<b>0.0 %</b>
<b>Expenditures by Category</b>						
Transfers	334,997	283,502	0	283,502	0	0.0 %
<b>Total Expenditures and Other Financing Uses</b>	<b>334,997</b>	<b>283,502</b>	<b>0</b>	<b>283,502</b>	<b>0</b>	<b>0.0 %</b>
Excess of Revenues Over (Under) Expenditures	0	0	195,914	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.



**City of Temecula**  
**Fiscal Year 2025-26**  
**Quarterly Budget Report**

**FUND: 165 - AFFORDABLE HOUSING FUND**

Description	2024-25 Actuals	2025-26 Current Budget	Year to Date Actuals 12-31-2025	2025-26 Q2 Revised Budget	Requested Adjustments	% Change from Current Budget
<b>Revenues by Source</b>						
<b>Use of Money and Property</b>						
Investment Interest	318,446	238,091	94,534	238,091	0	0.0 %
Lease/Rental Income	25,200	0	0	0	0	0.0 %
Other	360	0	147,650	147,650	147,650	100.0 %
<b>Intergovernmental Revenues</b>						
Agency Trust Contribution	250,000	250,000	0	250,000	0	0.0 %
<b>Reimbursements</b>						
Other Reimbursements	3,679	0	0	0	0	0.0 %
<b>Total Revenues and Other Sources</b>	<b>597,685</b>	<b>488,091</b>	<b>242,184</b>	<b>635,741</b>	<b>147,650</b>	<b>30.3 %</b>
<b>Expenditures by Category</b>						
Salaries & Benefits	195,539	248,132	110,398	248,132	0	0.0 %
Operations & Maintenance	268,206	288,423	55,555	663,423	375,000	130.0 %
Internal Service Fund Allocations	50,028	53,766	21,092	53,766	0	0.0 %
Transfers	962,914	4,128,445	0	4,128,445	0	0.0 %
<b>Total Expenditures and Other Financing Uses</b>	<b>1,476,687</b>	<b>4,718,766</b>	<b>187,045</b>	<b>5,093,766</b>	<b>375,000</b>	<b>7.9 %</b>
Excess of Revenues Over (Under) Expenditures	(879,001)	(4,230,675)	55,139	(4,458,025)	(227,350)	5.4 %
Fund Balance, Beginning of Year	12,171,616	11,292,614		11,292,614		
Fund Balance, End of Year	11,292,614	7,061,939		6,834,589		

**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	2024-25 Actuals	2025-26 Current Budget	Year to Date Actuals 12-31-2025	2025-26 Q2 Revised Budget	Requested Adjustments	% Change from Current Budget
<b>Revenues by Source</b>						
<b>Use of Money and Property</b>						
Investment Interest	414,102	298,301	150,745	298,301	0	0.0 %
<b>Intergovernmental Revenues</b>						
Measure A	4,199,604	3,944,000	1,380,424	3,944,000	0	0.0 %
<b>Total Revenues and Other Sources</b>	<b>4,613,705</b>	<b>4,242,301</b>	<b>1,531,169</b>	<b>4,242,301</b>	<b>0</b>	<b>0.0 %</b>
<b>Expenditures by Category</b>						
Operations & Maintenance	411,378	3,722,265	2,319,184	3,722,265	0	0.0 %
Transfers	1,907,206	9,855,823	0	9,855,823	0	0.0 %
<b>Total Expenditures and Other Financing Uses</b>	<b>2,318,584</b>	<b>13,578,087</b>	<b>2,319,184</b>	<b>13,578,087</b>	<b>0</b>	<b>0.0 %</b>
Excess of Revenues Over (Under) Expenditures	2,295,121	(9,335,787)	(788,015)	(9,335,787)	0	0.0 %
Fund Balance, Beginning of Year	8,367,804	10,662,925		10,662,925		
Fund Balance, End of Year	10,662,925	1,327,139		1,327,139		

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.



**City of Temecula**  
**Fiscal Year 2025-26**  
**Quarterly Budget Report**

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

Description	2024-25 Actuals	2025-26 Current Budget	Year to Date Actuals 12-31-2025	2025-26 Q2 Revised Budget	Requested Adjustments	% Change from Current Budget
<b>Revenues by Source</b>						
<b>Licenses, Permits and Service Charges</b>						
Development Impact Fees	4,093,069	10,313,900	0	10,313,900	0	0.0 %
Quimby Fees	690,517	2,822,850	0	2,822,850	0	0.0 %
<b>Intergovernmental Revenues</b>						
Grants	706,494	3,547,034	0	3,547,034	0	0.0 %
<b>Reimbursements</b>						
Capital Improvement Program	42,171,975	62,017,908	4,038,485	62,017,908	0	0.0 %
<b>Operating Transfers In</b>						
Operating Transfers In	5,796,035	54,797,247	18,046	54,047,247	(750,000)	-1.4 %
Contribution From Measure S	10,597,215	34,666,166	0	34,232,969	(433,197)	-1.2 %
<b>Total Revenues and Other Sources</b>	<b>64,055,305</b>	<b>168,165,105</b>	<b>4,056,531</b>	<b>166,981,909</b>	<b>(1,183,197)</b>	<b>-0.7 %</b>
<b>Expenditures by Category</b>						
CIP	62,831,342	173,989,215	36,878,100	173,989,215	0	0.0 %
<b>Total Expenditures and Other Financing Uses</b>	<b>62,831,342</b>	<b>173,989,215</b>	<b>36,878,100</b>	<b>173,989,215</b>	<b>0</b>	<b>0.0 %</b>
Excess of Revenues Over (Under) Expenditures	1,223,963	(5,824,109)	(32,821,569)	(7,007,306)	(1,183,197)	20.3 %
Fund Balance, Beginning of Year	9,244,218	10,468,181		10,468,181		
Fund Balance, End of Year	10,468,181	4,644,072		3,460,875		

**Fund Description**

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

# EXHIBIT C

## Internal Service Funds



FUND: 300 - INSURANCE FUND

Description	2024-25 Actuals	2025-26 Current Budget	Year to Date Actuals 12-31-2025	2025-26 Q2 Revised Budget	Requested Adjustments	% Change from Current Budget
<b>Revenues by Source</b>						
<b>Licenses, Permits and Service Charges</b>						
Charges For Services	3,356,143	3,800,317	2,394,548	3,800,317	0	0.0 %
<b>Use of Money and Property</b>						
Investment Interest	97,719	52,725	32,653	52,725	0	0.0 %
<b>Operating Transfers In</b>						
Operating Transfers In	1,172,672	0	0	0	0	0.0 %
<b>Total Revenues and Other Sources</b>	<b>4,626,534</b>	<b>3,853,042</b>	<b>2,427,201</b>	<b>3,853,042</b>	<b>0</b>	<b>0.0 %</b>
<b>Expenditures by Category</b>						
Salaries & Benefits	215,356	273,382	128,997	273,382	0	0.0 %
Operations & Maintenance	3,140,788	3,526,935	2,603,799	3,526,935	0	0.0 %
<b>Total Expenditures and Other Financing Uses</b>	<b>3,356,143</b>	<b>3,800,317</b>	<b>2,732,795</b>	<b>3,800,317</b>	<b>0</b>	<b>0.0 %</b>
Excess of Revenues Over (Under) Expenditures	1,270,391	52,725	(305,594)	52,725	0	0.0 %
Fund Balance, Beginning of Year	1,189,713	2,460,104		2,460,104		
Fund Balance, End of Year	2,460,104	2,512,829		2,512,829		

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.



**City of Temecula**  
**Fiscal Year 2025-26**  
**Quarterly Budget Report**

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

Description	2024-25 Actuals	2025-26 Current Budget	Year to Date Actuals 12-31-2025	2025-26 Q2 Revised Budget	Requested Adjustments	% Change from Current Budget
<b>Revenues by Source</b>						
<b>Licenses, Permits and Service Charges</b>						
Charges For Services	697,813	598,244	0	598,244	0	0.0 %
<b>Use of Money and Property</b>						
Investment Interest	43,842	29,354	20,346	29,354	0	0.0 %
<b>Operating Transfers In</b>						
Operating Transfers In	436,678	0	0	0	0	0.0 %
<b>Total Revenues and Other Sources</b>	<b>1,178,332</b>	<b>627,598</b>	<b>20,346</b>	<b>627,598</b>	<b>0</b>	<b>0.0 %</b>
<b>Expenditures by Category</b>						
Salaries & Benefits	200,224	273,564	128,996	273,564	0	0.0 %
Operations & Maintenance	349,407	385,272	330,812	435,272	50,000	13.0 %
<b>Total Expenditures and Other Financing Uses</b>	<b>549,631</b>	<b>658,835</b>	<b>459,808</b>	<b>708,835</b>	<b>50,000</b>	<b>7.6 %</b>
Excess of Revenues Over (Under) Expenditures	628,701	(31,238)	(439,462)	(81,238)	(50,000)	160.1 %
Fund Balance, Beginning of Year	1,047,326	1,676,027		1,676,027		
Fund Balance, End of Year	1,676,027	1,644,789		1,594,789		

**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	2024-25 Actuals	2025-26 Current Budget	Year to Date Actuals 12-31-2025	2025-26 Q2 Revised Budget	Requested Adjustments	% Change from Current Budget
<b>Revenues by Source</b>						
<b>Licenses, Permits and Service Charges</b>						
Charges For Services	475,657	511,907	119,737	511,907	0	0.0 %
<b>Use of Money and Property</b>						
Investment Interest	170,359	119,763	56,087	119,763	0	0.0 %
<b>Total Revenues and Other Sources</b>	<b>646,016</b>	<b>631,670</b>	<b>175,824</b>	<b>631,670</b>	<b>0</b>	<b>0.0 %</b>
<b>Expenditures by Category</b>						
Operations & Maintenance	378,379	429,527	0	429,527	0	0.0 %
Capital Outlay	495	500,218	96,663	540,218	40,000	8.0 %
<b>Total Expenditures and Other Financing Uses</b>	<b>378,874</b>	<b>929,745</b>	<b>96,663</b>	<b>969,745</b>	<b>40,000</b>	<b>4.3 %</b>
Excess of Revenues Over (Under) Expenditures	267,141	(298,075)	79,161	(338,075)	(40,000)	13.4 %
Fund Balance, Beginning of Year	5,405,642	5,672,783		5,672,783		
Fund Balance, End of Year	5,672,783	5,374,708		5,334,708		

**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.



**City of Temecula**  
**Fiscal Year 2025-26**  
**Quarterly Budget Report**

**FUND: 320 - INFORMATION TECHNOLOGY FUND**

Description	2024-25 Actuals	2025-26 Current Budget	Year to Date Actuals 12-31-2025	2025-26 Q2 Revised Budget	Requested Adjustments	% Change from Current Budget
<b>Revenues by Source</b>						
<b>Licenses, Permits and Service Charges</b>						
Charges For Services	6,092,741	6,802,193	1,497,064	6,802,193	0	0.0 %
<b>Use of Money and Property</b>						
Investment Interest	33,667	25,533	1,987	25,533	0	0.0 %
<b>Operating Transfers In</b>						
Contribution From Measure S	300,000	300,000	75,000	300,000	0	0.0 %
<b>Total Revenues and Other Sources</b>	<b>6,426,408</b>	<b>7,127,726</b>	<b>1,574,051</b>	<b>7,127,726</b>	<b>0</b>	<b>0.0 %</b>
<b>Expenditures by Category</b>						
Salaries & Benefits	2,937,030	3,212,901	1,596,233	3,202,901	(10,000)	-0.3 %
Operations & Maintenance	3,489,377	3,939,017	1,896,553	3,989,017	50,000	1.3 %
Capital Outlay	(396,398)	0	0	0	0	0.0 %
Transfers	1,748,615	0	0	0	0	0.0 %
<b>Total Expenditures and Other Financing Uses</b>	<b>7,778,625</b>	<b>7,151,918</b>	<b>3,492,786</b>	<b>7,191,918</b>	<b>40,000</b>	<b>0.6 %</b>
Excess of Revenues Over (Under) Expenditures	(1,352,217)	(24,192)	(1,918,735)	(64,192)	(40,000)	165.3 %
Fund Balance, Beginning of Year	2,390,214	1,037,997		1,037,997		
Fund Balance, End of Year	1,037,997	1,013,806		973,806		

**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.



**City of Temecula**  
**Fiscal Year 2025-26**  
**Quarterly Budget Report**

**FUND: 325 - TECHNOLOGY REPLACEMENT FUND**

Description	2024-25 Actuals	2025-26 Current Budget	Year to Date Actuals 12-31-2025	2025-26 Q2 Revised Budget	Requested Adjustments	% Change from Current Budget
<b>Revenues by Source</b>						
<b>Licenses, Permits and Service Charges</b>						
Charges For Services	229,987	321,333	75,272	321,333	0	0.0 %
<b>Use of Money and Property</b>						
Investment Interest	173,329	119,388	55,010	119,388	0	0.0 %
<b>Operating Transfers In</b>						
Operating Transfers In	1,748,615	0	0	0	0	0.0 %
<b>Total Revenues and Other Sources</b>	<b>2,151,931</b>	<b>440,721</b>	<b>130,282</b>	<b>440,721</b>	<b>0</b>	<b>0.0 %</b>
<b>Expenditures by Category</b>						
Operations & Maintenance	231,684	151,158	0	151,158	0	0.0 %
Capital Outlay	3,500	394,552	94,506	394,552	0	0.0 %
Transfers	157,724	543,782	0	543,782	0	0.0 %
<b>Total Expenditures and Other Financing Uses</b>	<b>392,908</b>	<b>1,089,491</b>	<b>94,506</b>	<b>1,089,491</b>	<b>0</b>	<b>0.0 %</b>
Excess of Revenues Over (Under) Expenditures	1,759,023	(648,771)	35,776	(648,771)	0	0.0 %
Fund Balance, Beginning of Year	3,106,290	4,865,314		4,865,314		
Fund Balance, End of Year	4,865,314	4,216,543		4,216,543		

**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	2024-25 Actuals	2025-26 Current Budget	Year to Date Actuals 12-31-2025	2025-26 Q2 Revised Budget	Requested Adjustments	% Change from Current Budget
<b>Revenues by Source</b>						
<b>Licenses, Permits and Service Charges</b>						
Charges For Services	382,179	465,880	70,770	465,880	0	0.0 %
<b>Use of Money and Property</b>						
Investment Interest	438	321	42	321	0	0.0 %
<b>Total Revenues and Other Sources</b>	<b>382,617</b>	<b>466,201</b>	<b>70,812</b>	<b>466,201</b>	<b>0</b>	<b>0.0 %</b>
<b>Expenditures by Category</b>						
Salaries & Benefits	260,700	332,201	121,108	332,201	0	0.0 %
Operations & Maintenance	121,917	134,000	99,478	134,000	0	0.0 %
<b>Total Expenditures and Other Financing Uses</b>	<b>382,617</b>	<b>466,201</b>	<b>220,586</b>	<b>466,201</b>	<b>0</b>	<b>0.0 %</b>
Excess of Revenues Over (Under) Expenditures	(1)	0	(149,774)	0	0	0.0 %
Fund Balance, Beginning of Year	145	144		144		
Fund Balance, End of Year	144	144		144		

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.



City of Temecula  
Fiscal Year 2025-26  
Quarterly Budget Report

FUND: 335 - SUPPORT SERVICES REPLACEMENT FUND

Description	2024-25 Actuals	2025-26 Current Budget	Year to Date Actuals 12-31-2025	2025-26 Q2 Revised Budget	Requested Adjustments	% Change from Current Budget
<b>Revenues by Source</b>						
<b>Licenses, Permits and Service Charges</b>						
Charges For Services	24,263	30,881	6,282	30,881	0	0.0 %
<b>Use of Money and Property</b>						
Investment Interest	17,865	12,729	5,515	12,729	0	0.0 %
<b>Total Revenues and Other Sources</b>	<b>42,128</b>	<b>43,610</b>	<b>11,797</b>	<b>43,610</b>	<b>0</b>	<b>0.0 %</b>
<b>Expenditures by Category</b>						
Operations & Maintenance	1,597	42,200	0	42,200	0	0.0 %
Capital Outlay	1,235	30,000	0	30,000	0	0.0 %
<b>Total Expenditures and Other Financing Uses</b>	<b>2,832</b>	<b>72,200</b>	<b>0</b>	<b>72,200</b>	<b>0</b>	<b>0.0 %</b>
Excess of Revenues Over (Under) Expenditures	39,296	(28,590)	11,797	(28,590)	0	0.0 %
Fund Balance, Beginning of Year	385,998	425,293		425,293		
Fund Balance, End of Year	425,293	396,703		396,703		

Fund Description

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



**City of Temecula**  
**Fiscal Year 2025-26**  
**Quarterly Budget Report**

**FUND: 340 - FACILITIES FUND**

Description	2024-25 Actuals	2025-26 Current Budget	Year to Date Actuals 12-31-2025	2025-26 Q2 Revised Budget	Requested Adjustments	% Change from Current Budget
<b>Revenues by Source</b>						
<b>Licenses, Permits and Service Charges</b>						
Charges For Services	1,643,743	1,632,946	391,012	1,632,946	0	0.0 %
<b>Use of Money and Property</b>						
Investment Interest	18,648	13,001	301	13,001	0	0.0 %
<b>Reimbursements</b>						
Other Reimbursements	24,000	24,000	24,000	24,000	0	0.0 %
<b>Total Revenues and Other Sources</b>	<b>1,686,391</b>	<b>1,669,947</b>	<b>415,313</b>	<b>1,669,947</b>	<b>0</b>	<b>0.0 %</b>
<b>Expenditures by Category</b>						
Salaries & Benefits	617,234	751,687	345,479	759,844	8,157	1.1 %
Operations & Maintenance	1,045,157	896,760	616,182	931,760	35,000	3.9 %
Transfers	606,326	0	0	0	0	0.0 %
<b>Total Expenditures and Other Financing Uses</b>	<b>2,268,717</b>	<b>1,648,447</b>	<b>961,661</b>	<b>1,691,604</b>	<b>43,157</b>	<b>2.6 %</b>
Excess of Revenues Over (Under) Expenditures	(582,326)	21,500	(546,348)	(21,657)	(43,157)	-200.7 %
Fund Balance, Beginning of Year	606,326	24,000		24,000		
Fund Balance, End of Year	24,000	45,500		2,343		

**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.



**City of Temecula**  
**Fiscal Year 2025-26**  
**Quarterly Budget Report**

**FUND: 350 - FACILITY REPLACEMENT FUND**

Description	2024-25 Actuals	2025-26 Current Budget	Year to Date Actuals 12-31-2025	2025-26 Q2 Revised Budget	Requested Adjustments	% Change from Current Budget
<b>Revenues by Source</b>						
<b>Licenses, Permits and Service Charges</b>						
Charges For Services	117,020	121,550	29,255	121,550	0	0.0 %
<b>Use of Money and Property</b>						
Investment Interest	171,176	111,755	74,582	111,755	0	0.0 %
<b>Operating Transfers In</b>						
Operating Transfers In	606,326	0	0	0	0	0.0 %
Contribution From Measure S	2,500,000	1,250,000	312,500	1,250,000	0	0.0 %
<b>Total Revenues and Other Sources</b>	<b>3,394,522</b>	<b>1,483,305</b>	<b>416,337</b>	<b>1,483,305</b>	<b>0</b>	<b>0.0 %</b>
<b>Expenditures by Category</b>						
Operations & Maintenance	81,875	87,338	0	87,338	0	0.0 %
Capital Outlay	21,920	0	0	0	0	0.0 %
Transfers	483,211	3,239,183	0	3,239,183	0	0.0 %
<b>Total Expenditures and Other Financing Uses</b>	<b>587,006</b>	<b>3,326,521</b>	<b>0</b>	<b>3,326,521</b>	<b>0</b>	<b>0.0 %</b>
Excess of Revenues Over (Under) Expenditures	2,807,516	(1,843,216)	416,337	(1,843,216)	0	0.0 %
Fund Balance, Beginning of Year	2,644,255	5,451,771		5,451,771		
Fund Balance, End of Year	5,451,771	3,608,555		3,608,555		

**Fund Description**

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