



**Fund: 001 GENERAL FUND**

Description	2018-19 Actuals	2019-20 Current Budget	Year to Date Actuals 12-31-19	2019-20 Revised Budget	Increase/ (Decrease)	% Increase (Decrease)
<b>Revenues by Category</b>						
Taxes and Franchises	54,295,140	51,998,875	23,263,419	52,136,857	137,982	0.3%
Licenses, Permits and Service Charges	6,441,915	6,750,251	4,384,601	7,765,785	1,015,534	15.0%
Fines and Forfeitures	614,182	672,320	228,861	550,741	(121,579)	-18.1%
Use of Money and Property	1,057,287	387,650	350,183	387,500	(150)	0.0%
Intergovernmental Revenues	8,161,712	8,503,309	-	8,490,331	(12,978)	-0.2%
Reimbursements	2,377,423	2,832,938	1,115,409	2,706,967	(125,971)	-4.4%
Operating Transfers In	7,145,261	8,887,305	4,499,804	8,790,167	(97,138)	-1.1%
Miscellaneous Revenue	85,582	94,980	170,620	94,980	-	0.0%
<b>Total Operating Revenues</b>	<b>80,178,501</b>	<b>80,127,628</b>	<b>34,012,897</b>	<b>80,923,328</b>	<b>795,700</b>	<b>1.0%</b>
<b>Expenditures by Department</b>						
City Council	468,147	578,128	262,596	578,128	-	0.0%
Community Support	110,650	125,000	65,155	125,000	-	0.0%
City Manager	1,426,164	1,595,354	710,969	1,585,187	(10,167)	-0.6%
Economic Development	1,348,069	1,583,056	815,305	1,583,056	-	0.0%
Emergency Management	252,495	157,271	54,975	106,455	(50,816)	-32.3%
City Clerk	1,202,267	1,452,595	563,457	1,452,595	-	0.0%
City Attorney	796,681	942,300	259,978	942,300	-	0.0%
Finance	2,415,639	2,837,057	1,276,887	2,837,057	-	0.0%
Human Resources	1,064,098	1,282,559	476,406	1,180,878	(101,681)	-7.9%
Planning	2,009,866	2,806,422	1,099,506	2,846,311	39,889	1.4%
Building & Safety	2,813,382	3,332,316	1,401,841	3,332,316	-	0.0%
Land Development	1,532,044	1,908,691	803,728	1,943,691	35,000	1.8%
Public Works	5,496,587	6,405,938	2,373,777	6,454,980	49,042	0.8%
CIP Admin	2,027,682	2,444,640	1,075,898	2,444,640	-	0.0%
Parks Maintenance	3,772,669	3,964,281	1,995,353	3,984,281	20,000	0.5%
Police	32,087,127	34,865,402	14,052,804	34,815,449	(49,953)	-0.1%
Fire	9,000,886	10,271,456	5,183,660	10,304,956	33,500	0.3%
Animal Control	423,178	475,235	297,667	475,235	-	0.0%
<b>Non Departmental:</b>						
Property Tax Admin	61,399	85,529	-	85,529	-	0.0%
Audi Reimbursement	-	-	-	-	-	0.0%
Retiree Medical Contribution	1,627,325	1,500,000	416,398	1,500,000	-	0.0%
PERs Replacement Benefit	97,497	97,484	-	97,484	-	0.0%
Staffing Continuity Reserve	-	100,000	-	100,000	-	0.0%
<b>Total Operating Expenditures</b>	<b>70,033,852</b>	<b>78,810,713</b>	<b>33,186,358</b>	<b>78,775,528</b>	<b>(35,186)</b>	<b>0.0%</b>
Excess of Revenues Over (Under) Expenditures	10,144,649	1,316,915	826,539	2,147,800	830,886	63.1%

**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: 001 GENERAL FUND**

Description	2018-19 Actuals	2019-20 Current Budget	Year to Date Actuals 12-31-19	2019-20 Revised Budget	Increase/ (Decrease)	% Increase (Decrease)
Excess of Revenues Over (Under) Expenditures	10,144,649	1,316,915	826,539	2,147,800	830,886	63.1%
<b>Operating Transfers Out / One Time Payments</b>						
Capital Improvement Fund	(3,130,036)	(1,393,802)	(971,725)	(1,393,802)	-	0.0%
- Citywide Streetlight Acquisition and LED Retrofit	(2,503,311)	-	-	-	-	0.0%
- I-15 Congestion Relief	(400,000)	(951,725)	(951,725)	(951,725)	-	0.0%
- Sidewalks-DLR Drive	-	(442,077)	(20,000)	(442,077)	-	0.0%
- Traffic Signal Park & Ride Access Improvements	(226,725)	-	-	-	-	0.0%
Section 115 Pension Trust	(1,404,941)	(2,000,000)	(2,000,000)	(2,000,000)	-	0.0%
Technology Replacement Fund	(125,000)	-	-	-	-	0.0%
2018 Financing Lease - Civic Center	(2,081,891)	(2,075,512)	(1,036,609)	(2,075,512)	-	0.0%
2018 Financing Lease - MRC	(416,855)	(555,807)	(277,804)	(555,807)	-	0.0%
<b>Total Transfers Out / One Time Payments</b>	<b>(7,158,723)</b>	<b>(6,025,121)</b>	<b>(4,286,138)</b>	<b>(6,025,121)</b>	<b>-</b>	<b>0.0%</b>
Fund Balance, Beginning of Year	30,727,978	33,713,903		33,713,903	-	0.0%
Fund Balance, End of Year	33,713,903	29,005,697		29,836,583	830,886	2.9%

**Details of Fund Balance**

<b>Nonspendable:</b>						
Inventory/Prepaid Costs/Deposits	4,383	-		-	-	0.0%
<b>Committed To:</b>						
Economic Uncertainty Reserve (20%)	14,006,770	15,762,143		15,755,106	(7,037)	0.0%
Secondary Reserve (5%)	3,501,693	3,940,536		3,938,776	(1,759)	0.0%
Pechanga IGA	343,148	360,305		360,305	-	0.0%
<b>Assigned To:</b>						
Capital Projects	1,393,802	-		-	-	0.0%
<b>Unassigned:</b>	<b>14,464,107</b>	<b>8,942,713</b>		<b>9,782,396</b>	<b>839,682</b>	<b>9.4%</b>
	<b>33,713,903</b>	<b>29,005,697</b>		<b>29,836,583</b>	<b>830,886</b>	<b>2.9%</b>



**FUND: 002 MEASURE S FUND**

Description	2018-19 Actuals	2019-20 Current Budget	Year to Date Actuals 12-31-19	2019-20 Revised Budget	Increase/ (Decrease)	% Change From Current Budget
<b>Revenues by Source</b>						
<b>Taxes and Franchises</b>						
Transactions and Use Tax	27,988,574	27,744,000	12,220,250	28,671,000	927,000	5.1%
<b>Operating Transfers In</b>						
Capital Improvement Program		-	-	503,165	503,165	5.1%
<b>Use of Money and Property</b>						
Investment Interest	61,206	40,000	60,258	40,000	-	0.0%
<b>Total Revenues and Other Sources</b>	<b>28,049,781</b>	<b>27,784,000</b>	<b>12,280,508</b>	<b>29,214,165</b>	<b>1,430,165</b>	<b>5.1%</b>
<b>Expenditures by Category</b>						
Operating Transfers Out - General Fund	4,421,572	5,735,418	2,867,709	5,735,418	-	0.0%
Operating Transfers Out - Fleet Replacement	1,150,000	500,000	250,000	500,000	-	0.0%
Operating Transfers Out - Information Technology	450,000	160,000	80,000	160,000	-	0.0%
Operating Transfers Out - Tech Replacement	500,000	500,000	250,000	500,000	-	0.0%
Operating Transfers Out - TCSD	6,211,702	7,989,182	3,994,591	8,214,182	225,000	2.8%
Operating Transfers Out - Service Level B	62,661	71,037	71,037	71,037	-	0.0%
Operating Transfers Out - Library	662,527	921,203	460,602	921,203	-	0.0%
Operating Transfers Out - CIP	12,608,046	14,545,112	2,860,264	17,291,287	2,746,175	18.9%
Operating Transfers Out - Facility Replacement	500,000	500,000	250,000	500,000	-	0.0%
Operating Transfers Out - Street Maintenance	1,400,000	1,500,000	750,000	1,500,000	-	0.0%
<b>Total Expenditures and Other Financing Uses</b>	<b>27,966,508</b>	<b>32,421,952</b>	<b>11,834,203</b>	<b>35,393,127</b>	<b>2,971,175</b>	<b>9.2%</b>
Excess of Revenues Over (Under) Expenditures	83,273	(4,637,952)	446,306	(6,178,962)	(1,541,010)	33.2%
Fund Balance, Beginning of Year	6,680,792	6,764,065		6,764,065	-	0.0%
Fund Balance, End of Year	6,764,065	2,126,113		585,103	(1,541,010)	-72.5%

**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.



**City of Temecula  
Fiscal Year 2019-20  
Mid-Year Adjustments**

**FUND: 100 GAS TAX FUND**

Description	2018-19 Actuals	2019-20 Current Budget	Year to Date Actuals 12-31-19	2019 -20 Revised Budget	Increase/ (Decrease)	% Change From Current Budget
<b>Revenues by Source</b>						
<b>Taxes and Franchises</b>						
Gas Tax	2,309,817	2,952,887	1,430,353	2,878,242	(74,645)	-2.5%
<b>Use of Money and Property</b>						
Investment Interest	7,693	4,000	3,902	4,000	-	0.0%
<b>Total Revenues and Other Sources</b>	<b>2,317,510</b>	<b>2,956,887</b>	<b>1,434,255</b>	<b>2,882,242</b>	<b>(74,645)</b>	<b>-2.5%</b>
<b>Expenditures by Category</b>						
Operating Transfers Out - General Fund	2,317,510	2,956,887	1,430,984	2,882,242	(74,645)	-2.5%
<b>Total Expenditures and Other Financing Uses</b>	<b>2,317,510</b>	<b>2,956,887</b>	<b>1,430,984</b>	<b>2,882,242</b>	<b>(74,645)</b>	<b>-2.5%</b>
Excess of Revenues Over (Under) Expenditures	-	-	3,270	-	-	0.0%
Fund Balance, Beginning of Year	-	-	-	-	-	0.0%
Fund Balance, End of Year	-	-	-	-	-	0.0%

**Fund Description**

This fund was established to account for the 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 REHAB ACCOUNT (RMRA) FUND**

Description	2018-19 Actuals	2019-20 Current Budget	Year to Date Actuals 12-31-19	2019 -20 Revised Budget	Increase/ (Decrease)	% Change From Current Budget
<b>Revenues by Source</b>						
<b>Taxes and Franchises</b>						
Gas Tax 2031 (RMRA)	2,038,465	1,873,331	1,073,500	2,097,027	223,696	11.9%
<b>Use of Money and Property</b>						
Investment Interest	10,515	2,500	16,482	2,500	-	0.0%
<b>Total Revenues and Other Sources</b>	<b>2,048,979</b>	<b>1,875,831</b>	<b>1,089,982</b>	<b>2,099,527</b>	<b>223,696</b>	<b>11.9%</b>
<b>Expenditures by Category</b>						
Operating Transfer Out CIP	1,251,263	1,875,831	2,000,000	2,978,734	1,102,903	58.8%
<b>Total Expenditures and Other Financing Uses</b>	<b>1,251,263</b>	<b>1,875,831</b>	<b>2,000,000</b>	<b>2,978,734</b>	<b>1,102,903</b>	<b>58.8%</b>
Excess of Revenues Over (Under) Expenditures	797,716	-	(910,018)	(879,207)	(879,207)	0.0%
Fund Balance, Beginning of Year	512,997	1,310,713		1,310,713	-	0.0%
Fund Balance, End of Year	1,310,713	1,310,713		431,506	(879,207)	-67.1%

**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.



City of Temecula  
Fiscal Year 2019-20  
Mid-Year Adjustments

**FUND: 103 STREET MAINTENANCE FUND**

Description	2018-19 Actuals	2019-20 Current Budget	Year to Date Actuals 12-31-19	2019 -20 Revised Budget	Increase/ (Decrease)	% Change From Current Budget
<b>Revenues by Source</b>						
<b>Operating Transfer In</b>						
Measure S	1,400,000	1,500,000	750,000	1,500,000	-	0.0%
<b>Use of Money and Property</b>						
Investment Interest	12,984	5,000	16,009	5,000	-	0.0%
<b>Total Revenues and Other Sources</b>	<b>1,412,984</b>	<b>1,505,000</b>	<b>766,009</b>	<b>1,505,000</b>	<b>-</b>	<b>0.0%</b>
<b>Expenditures by Category</b>						
Operations and Maintenance	-	-	-	-	-	0.0%
Operating Transfer Out	-	-	-	-	-	0.0%
<b>Total Expenditures and Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
Excess of Revenues Over (Under) Expenditures	1,412,984	1,505,000	766,009	1,505,000	-	0.0%
Fund Balance, Beginning of Year	-	1,412,984		1,412,984	-	0.0%
Fund Balance, End of Year	1,412,984	2,917,984		2,917,984	-	0.0%

**Fund Description**

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



**City of Temecula  
Fiscal Year 2019-20  
Mid-Year Adjustments**

**FUND: 105 NPDES IN LIEU FEES**

Description	2018-19 Actuals	2019-20 Current Budget	Year to Date Actuals 12-31-19	2019 -20 Revised Budget	Increase/ (Decrease)	% Change From Current Budget
<b>Revenues by Source</b>						
<b>Operating Transfer In</b>						
In-Lieu Fees	-	-	-	310,765	310,765	0.0%
<b>Use of Money and Property</b>						
Investment Interest	-	-	-	-	-	0.0%
<b>Total Revenues and Other Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>310,765</b>	<b>310,765</b>	<b>0.0%</b>
<b>Expenditures by Category</b>						
Operations and Maintenance	-	-	-	-	-	0.0%
Operating Transfer Out	-	-	-	-	-	0.0%
<b>Total Expenditures and Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
Excess of Revenues Over (Under) Expenditures	-	-	-	310,765	310,765	0.0%
Fund Balance, Beginning of Year	-	-	-	-	-	0.0%
Fund Balance, End of Year	-	-	-	310,765	310,765	0.0%

**Fund Description**

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.



**City of Temecula  
Fiscal Year 2019-20  
Mid-Year Adjustments**

**FUND: 106 JEFFERSON STREET IN-LIEU FEES**

Description	2018-19 Actuals	2019-20 Current Budget	Year to Date Actuals 12-31-19	2019 -20 Revised Budget	Increase/ (Decrease)	% Change From Current Budget
<b>Revenues by Source</b>						
<b>Operating Transfer In</b>						
Jefferson Street In Lieu Fees	-	-	-	493,336	493,336	0.0%
<b>Use of Money and Property</b>						
Investment Interest	-	-	-	-	-	0.0%
<b>Total Revenues and Other Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>493,336</b>	<b>493,336</b>	<b>0.0%</b>
<b>Expenditures by Category</b>						
Operations and Maintenance	-	-	-	-	-	0.0%
Operating Transfer Out	-	-	-	-	-	0.0%
<b>Total Expenditures and Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
Excess of Revenues Over (Under) Expenditures	-	-		493,336	493,336	0.0%
Fund Balance, Beginning of Year	-	-		-	-	0.0%
Fund Balance, End of Year	-	-		493,336	493,336	0.0%

**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 2019-20  
Mid-Year Adjustments**

**FUND: 120 DEVELOPMENT IMPACT FEES FUND**

Description	2018-19 Actuals	2019-20 Current Budget	Year to Date Actuals 12-31-19	2019 -20 Revised Budget	Increase/ (Decrease)	% Change From Current Budget
<b>Revenues by Source</b>						
<b>Taxes and Franchises</b>						
DIF Fees	2,213,323	5,912,609	1,398,521	3,374,876	(2,537,733)	-42.9%
Jefferson Street In Lieu Fees	493,336	-	-	-	-	-
Quimby Fees	840,917	211,412	509,364	509,364	297,952	140.9%
<b>Use of Money and Property</b>						
Investment Interest	54,519	80,000	34,713	80,000	-	0.0%
<b>Total Revenues and Other Sources</b>	<b>3,602,096</b>	<b>6,204,021</b>	<b>1,942,598</b>	<b>3,964,240</b>	<b>(2,239,781)</b>	<b>-36.1%</b>
<b>Expenditures by Category</b>						
Operations and Maintenance	-	-	-	-	-	0.0%
Operating Transfer Out	-	-	-	493,336	493,336	0.0%
Operating Transfer Out - CIP	3,376,204	8,398,789	3,852,515	7,075,589	(1,323,200)	-15.8%
<b>Total Expenditures and Other Financing Uses</b>	<b>3,376,204</b>	<b>8,398,789</b>	<b>3,852,515</b>	<b>7,568,925</b>	<b>(829,864)</b>	<b>-9.9%</b>
Excess of Revenues Over (Under) Expenditures	225,892	(2,194,768)	(1,909,917)	(3,604,685)	(1,409,917)	64.2%
Fund Balance, Beginning of Year	3,995,162	4,221,054	-	4,221,054	-	0.0%
Adjustment to Fund Balance	-	-	-	-	-	-
Fund Balance, End of Year	4,221,054	2,026,286	-	616,369	(1,409,917)	-69.6%

**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 2019-20  
Mid-Year Adjustments**

**FUND: 125 PUBLIC, EDUCATION & GOVERNMENT (PEG) FEES**

Description	2018-19 Actuals	2019-20 Current Budget	Year to Date Actuals 12-31-19	2019 -20 Revised Budget	Increase/ (Decrease)	% Change From Current Budget
<b>Revenues by Source</b>						
<b>Taxes and Franchises</b>						
PEG Fees	242,591	210,723	32,221	233,637	22,914	10.9%
<b>Use of Money and Property</b>						
Investment Interest	7,041	4,000	3,246	4,000	-	0.0%
<b>Total Revenues and Other Sources</b>	<b>249,632</b>	<b>214,723</b>	<b>35,468</b>	<b>237,637</b>	<b>22,914</b>	<b>10.7%</b>
<b>Expenditures by Category</b>						
Operations and Maintenance	239,994	374,699	79,273	374,699	-	0.0%
<b>Total Expenditures and Other Financing Uses</b>	<b>239,994</b>	<b>374,699</b>	<b>79,273</b>	<b>374,699</b>	-	0.0%
Excess of Revenues Over (Under) Expenditures	9,638	(159,976)	(43,805)	(137,062)	22,914	-14.3%
Fund Balance, Beginning of Year	357,357	366,995		366,995	-	0.0%
Fund Balance, End of Year	366,995	207,018		229,932	22,914	11.1%

**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 DEVELOPMENT BLOCK GRANT (CDBG) FUND**

Description	2018-19 Actuals	2019-20 Current Budget	Year to Date Actuals 12-31-19	2019 -20 Revised Budget	Increase/ (Decrease)	% Change From Current Budget
<b>Revenues by Source</b>						
<b>Intergovernmental Revenues</b>						
Community Development Block Grant	361,106	558,438	245,722	1,017,717	459,279	82.2%
<b>Total Revenues and Other Sources</b>	<b>361,106</b>	<b>558,438</b>	<b>245,722</b>	<b>1,017,717</b>	<b>459,279</b>	<b>82.2%</b>
<b>Expenditures by Category</b>						
Personnel	109,385	111,685	49,442	111,685	-	0.0%
Operations and Maintenance	106,419	131,226	36,088	131,226	-	0.0%
Operating Transfers Out - CIP	145,302	828,702	-	774,805	(53,897)	-6.5%
<b>Total Expenditures and Other Financing Uses</b>	<b>361,106</b>	<b>1,071,614</b>	<b>85,530</b>	<b>1,017,717</b>	<b>(53,897)</b>	<b>-5.0%</b>
Excess of Revenues Over (Under) Expenditures	-	(513,176)	160,192	-	513,176	-100.0%
Fund Balance, Beginning of Year	-	-	-	-	-	0.0%
Fund Balance, End of Year	-	(513,176)	-	-	513,176	-100.0%

**Fund Description**

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



**City of Temecula  
Fiscal Year 2019-20  
Mid-Year Adjustments**

**FUND: 145 TEMECULA ENERGY EFFICIENCY ASSET MANAGEMENT (TEEM) FUND**

Description	2018-19 Actuals	2019-20 Current Budget	Year to Date Actuals 12-31-19	2019 -20 Revised Budget	Increase/ (Decrease)	% Change From Current Budget
<b>Revenues by Source</b>						
<b>Use of Money and Property</b>						
Investment Interest	3,976	2,500	1,920	2,500	-	0.0%
<b>Total Revenues and Other Sources</b>	<b>3,976</b>	<b>2,500</b>	<b>1,920</b>	<b>2,500</b>	-	0.0%
<b>Expenditures by Category</b>						
Operations and Maintenance	-	-	-	-	-	0.0%
Operating Transfers Out - CIP	-	-	-	-	-	0.0%
<b>Total Expenditures and Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
Excess of Revenues Over (Under) Expenditures	3,976	2,500	1,920	2,500	-	0.0%
Fund Balance, Beginning of Year	190,274	194,250		194,250	-	0.0%
Fund Balance, End of Year	194,250	196,750		196,750	-	0.0%

**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 2019-20  
Mid-Year Adjustments**

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

Description	2018-19 Actuals	2019-20 Current Budget	Year to Date Actuals 12-31-19	2019 -20 Revised Budget	Increase/ (Decrease)	% Change From Current Budget
<b>Revenues by Source</b>						
<b>Intergovernmental Revenues</b>						
AB2766 Motor Vehicle Subvention Revenues	146,802	149,155	36,920	147,017	(2,138)	-1.4%
<b>Use of Money and Property</b>						
Investment Interest	3,145	300	2,121	300	-	0.0%
<b>Total Revenues and Other Sources</b>	<b>149,947</b>	<b>149,455</b>	<b>39,040</b>	<b>147,317</b>	<b>(2,138)</b>	<b>-1.43%</b>
<b>Expenditures by Category</b>						
Operations and Maintenance	10,000	10,000	10,000	10,000	-	0.0%
Operating Transfers Out - CIP	47,000	353,898	50,000	353,898	-	0.0%
<b>Total Expenditures and Other Financing Uses</b>	<b>57,000</b>	<b>363,898</b>	<b>60,000</b>	<b>363,898</b>	-	0.0%
Excess of Revenues Over (Under) Expenditures	92,947	(214,443)	(20,960)	(216,581)	(2,138)	1.0%
Fund Balance, Beginning of Year	132,593	225,540		225,540	-	0.0%
Adjustment to Fund Balance						
Fund Balance, End of Year	225,540	11,097		8,959	(2,138)	-19.3%

**Fund Description**

This fund was established 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 the City's share of WRCOG's Clean Cities Coalition.



**FUND: 160 SUPPLEMENTAL LAW ENFORCEMENT SERVICES (SLESF) FUND**

Description	2018-19 Actuals	2019-20 Current Budget	Year to Date Actuals 12-31-19	2019 -20 Revised Budget	Increase/ (Decrease)	% Change From Current Budget
<b>Revenues by Source</b>						
<b>Intergovernmental Revenues</b>						
SLESF Grant Revenue	254,820	195,000	129,572	172,507	(22,493)	-11.5%
<b>Use of Money and Property</b>						
Investment Interest	909	-	436	-	-	0.0%
<b>Total Revenues and Other Sources</b>	<b>255,730</b>	<b>195,000</b>	<b>130,008</b>	<b>172,507</b>	<b>(22,493)</b>	<b>-11.5%</b>
<b>Expenditures by Category</b>						
Operating Transfers Out - General Fund	255,730	195,000	121,294	172,507	(22,493)	-11.5%
<b>Total Expenditures and Other Financing Uses</b>	<b>255,730</b>	<b>195,000</b>	<b>121,294</b>	<b>172,507</b>	<b>(22,493)</b>	<b>-11.5%</b>
Excess of Revenues Over (Under) Expenditures	-	-	8,715	-	-	0.0%
Fund Balance, Beginning of Year	-	-	-	-	-	0.0%
Fund Balance, End of Year	-	-	-	-	-	0.0%

**Fund Description**

This fund was established to account for the 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 2019-20  
Mid-Year Adjustments**

**FUND: 161 TEMECULA MAJOR CRIMES REWARD FUND**

Description	2018-19 Actuals	2019-20 Current Budget	Year to Date Actuals 12-31-19	2019 -20 Revised Budget	Increase/ (Decrease)	% Change From Current Budget
<b>Revenues by Source</b>						
<b>Use of Money and Property</b>						
Investment Interest	544	300	262	300	-	0.0%
<b>Total Revenues and Other Sources</b>	<b>544</b>	<b>300</b>	<b>262</b>	<b>300</b>	-	0.0%
<b>Expenditures by Category</b>						
Operations and Maintenance				-	-	0.0%
<b>Total Expenditures and Other Financing Uses</b>	-	-	-	-	-	0.0%
Excess of Revenues Over (Under) Expenditures	544	300	262	300	-	0.0%
Fund Balance, Beginning of Year	26,012	26,555		26,555	-	0.0%
Fund Balance, End of Year	26,555	26,855		26,855	-	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 assist the Sherriff in the investigation since no person has been arrested for the Larry Robinson murder.



**City of Temecula  
Fiscal Year 2019-20  
Mid-Year Adjustments**

**FUND: 165 AFFORDABLE HOUSING FUND**

Description	2018-19 Actuals	2019-20 Current Budget	Year to Date Actuals 12-31-19	2019 -20 Revised Budget	Increase/ (Decrease)	% Change From Current Budget
<b>Revenues by Source</b>						
<b>Use of Money and Property</b>						
Residual Receipt Distribution	15,869	-	-	-	-	0.0%
Investment Interest	15,037	10,000	7,386	10,000	-	0.0%
Loan Interest	(37,267)	556	-	556	-	0.0%
Misc Non Taxable	-	-	1,000	-	-	0.0%
Reimbursements	1,500	-	-	-	-	0.0%
Rental Income	202,000	93,496	(105,152)	93,496	-	0.0%
Forgivable Loan Repayment	12,317	-	-	-	-	0.0%
<b>Intergovernmental Revenues</b>						
Agency Trust Contributions	250,000	250,000	-	250,000	-	0.0%
<b>Total Revenues and Other Sources</b>	<b>459,456</b>	<b>354,052</b>	<b>(96,766)</b>	<b>354,052</b>	<b>-</b>	<b>0.0%</b>
<b>Expenditures by Category</b>						
Personnel	253,673	271,553	134,335	290,684	19,131	7.0%
Operations and Maintenance	96,096	268,576	61,069	268,576	-	0.0%
Insurance	7,397	13,055	9,418	13,055	-	0.0%
Information Technology	14,157	15,457	7,776	15,457	-	0.0%
Support Services	155	371	38	371	-	0.0%
Facilities	9,265	9,537	4,200	9,537	-	0.0%
<b>Total Expenditures and Other Financing Uses</b>	<b>380,743</b>	<b>578,549</b>	<b>216,836</b>	<b>597,680</b>	<b>19,131</b>	<b>3.3%</b>
Excess of Revenues Over (Under) Expenditures	78,713	(224,497)	(313,603)	(243,628)	(19,131)	8.5%
Fund Balance, Beginning of Year	10,819,638	10,898,351		10,898,351	-	0.0%
Fund Balance, End of Year	10,898,351	10,673,854		10,654,723	(19,131)	-0.2%
<b>Detail of Fund Balance</b>						
<b>Nonspendable:</b>						
Land Held for Resale	4,400,388	4,400,388		4,400,388	-	0.0%
Notes and Loans	308,050	308,050		308,050	-	0.0%
Advances to Successor Agency	5,250,954	5,250,954		5,250,954	-	0.0%
<b>Restricted For:</b>						
Community Development Projects	938,959	714,462		695,331	(19,131)	-2.7%
	10,898,351	10,673,854	-	10,654,723	(19,131)	-0.2%

**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 .





**City of Temecula  
Fiscal Year 2019-20  
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**FUND: 170 MEASURE A FUND**

Description	2018-19 Actuals	2019-20 Current Budget	Year to Date Actuals 12-31-19	2019 -20 Revised Budget	Increase/ (Decrease)	% Change From Current Budget
<b>Revenues by Source</b>						
<b>Use of Money and Property</b>						
Investment Interest	68,825	40,000	49,377	40,000	-	0.0%
<b>Reimbursements</b>						
Miscellaneous	6,545	-	-	-	-	0.0%
<b>Intergovernmental Revenues</b>						
Measure A Revenue	3,334,125	3,211,000	1,398,986	3,211,000	-	0.0%
<b>Total Revenues and Other Sources</b>	<b>3,409,495</b>	<b>3,251,000</b>	<b>1,448,363</b>	<b>3,251,000</b>	<b>-</b>	<b>0.0%</b>
<b>Expenditures by Category</b>						
Operations and Maintenance	1,634,969	2,260,560	429,947	2,260,560	-	0.0%
Operating Transfers Out - CIP	1,000,000	5,733,235	-	5,701,509	(31,726)	-0.6%
<b>Total Expenditures and Other Financing Uses</b>	<b>2,634,969</b>	<b>7,993,795</b>	<b>429,947</b>	<b>7,962,069</b>	<b>(31,726)</b>	<b>-0.4%</b>
Excess of Revenues Over (Under) Expenditures	774,526	(4,742,795)	1,018,416	(4,711,069)	31,726	-0.7%
Fund Balance, Beginning of Year	4,243,589	5,018,115		5,018,115	-	0.0%
Fund Balance, End of Year	5,018,115	275,320	1,018,416	307,046	31,726	11.5%

**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 2019-20  
Mid-Year Adjustments**

**Fund: 198 PUBLIC ART**

Description	2018-19 Actuals	2019-20 Current Budget	Year to Date Actuals 12-31-19	2019 -20 Revised Budget	Increase/ (Decrease)	% Change From Current Budget
<b>Revenues by Source</b>						
<b>Operating Transfers In</b>						
Public Art Revenues	24,232	157,928	16,503	157,928	-	0.0%
<b>Use of Money and Property</b>						
Investment Interest	527	1,000	264	1,000	-	0.0%
<b>Total Revenues and Other Sources</b>	<b>24,759</b>	<b>158,928</b>	<b>16,767</b>	<b>158,928</b>	-	0.0%
<b>Expenditures by Category</b>						
Operations and Maintenance	4,026	-	-	-	-	0.0%
Operating Transfer Out	25,000	-	-	-	-	0.0%
<b>Total Expenditures and Other Financing Uses</b>	<b>29,026</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
Excess of Revenues Over (Under) Expenditures	(4,266)	158,928	16,767	158,928	-	0.0%
Fund Balance, Beginning of Year	25,968	21,702		21,702	-	0.0%
Fund Balance, End of Year	21,702	180,630	16,767	180,630	-	0.0%

**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.



**City of Temecula  
Fiscal Year 2019-20  
Mid-Year Adjustments**

**FUND: 395 2018 FINANCING LEASE (Civic Center)**

Description	2018-19 Actuals	2019-20 Current Budget	Year to Date Actuals 12-31-19	2019 -20 Revised Budget	Increase/ (Decrease)	% Change From Current Budget
<b>Revenues by Source</b>						
<b>Operating Transfers In</b>						
General Fund	2,081,891	2,075,512	1,036,608	2,075,512	-	0.0%
<b>Total Revenues and Other Sources</b>	<b>2,081,891</b>	<b>2,075,512</b>	<b>1,036,608</b>	<b>2,075,512</b>	-	0.0%
<b>Expenditures by Category</b>						
Debt Service Interest	642,891	582,512	297,608	582,512	-	0.0%
Debt Service Principal	1,439,000	1,493,000	739,000	1,493,000	-	0.0%
<b>Total Expenditures and Other Financing Uses</b>	<b>2,081,891</b>	<b>2,075,512</b>	<b>1,036,608</b>	<b>2,075,512</b>	-	0.0%
Excess of Revenues Over (Under) Expenditures	-	-	-	-	-	0.0%
Fund Balance, Beginning of Year	-	-	-	-	-	0.0%
Fund Balance, End of Year	-	-	-	-	-	0.0%

**Fund Description**

This fund was established to account for the 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.



**City of Temecula  
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**FUND: 396 CAPITAL FINANCING (MRC)**

Description	2018-19 Actuals	2019-20 Current Budget	Year to Date Actuals 12-31-19	2019 -20 Revised Budget	Increase/ (Decrease)	% Change From Current Budget
<b>Revenues by Source</b>						
<b>Operating Transfers In</b>						
General Fund	416,855	555,808	277,904	555,808	-	0.0%
<b>Use of Money and Property</b>						
2018 Financing Lease MRC	95,000	-	-	-	-	0.0%
<b>Total Revenues and Other Sources</b>	<b>511,855</b>	<b>555,808</b>	<b>277,904</b>	<b>555,808</b>	-	0.0%
<b>Expenditures by Category</b>						
Cost of Issuance	95,000	-	-	-	-	0.0%
Debt Service Interest	165,208	209,282	106,116	209,282	-	0.0%
Debt Service Principal	251,647	346,526	171,788	346,526	-	0.0%
<b>Total Expenditures and Other Financing Uses</b>	<b>511,855</b>	<b>555,808</b>	<b>277,904</b>	<b>555,808</b>	-	0.0%
Excess of Revenues Over (Under) Expenditures	-	-	-	-	-	0.0%
Fund Balance, Beginning of Year	-	-	-	-	-	0.0%
Fund Balance, End of Year	-	-	-	-	-	0.0%

**Fund Description**

This fund was established to account for the payments of interest and principal related to the financing of capital projects, including the acquisition of the City's streetlights from Southern California Edison. As of Fiscal Year 2018-19, a total of \$5,682,489 remains outstanding on the streetlight acquisition loan and is expected to be fully paid by December 1, 2033.



**City of Temecula  
Fiscal Year 2019-20  
Mid-Year Adjustments**

**FUND: 300 INSURANCE FUND**

Description	2018-19 Actuals	2019-20 Current Budget	Year to Date Actuals 12-31-19	2019-20 Revised Budget	Increase/ (Decrease)	% Change From Current Budget
<b>Revenues by Source</b>						
<b>Licenses, Permits and Service Charges</b>						
Charges For Services	938,171	1,433,913	1,034,399	1,433,913	-	0.0%
<b>Miscellaneous</b>						
Miscellaneous	238,580	-	-	-	-	0.0%
<b>Use of Money and Property</b>						
Investment Interest	9,416	3,000	6,908	3,000	-	0.0%
<b>Total Revenues and Other Sources</b>	<b>1,186,167</b>	<b>1,436,913</b>	<b>1,041,307</b>	<b>1,436,913</b>	<b>-</b>	<b>0.0%</b>
<b>Expenses by Category</b>						
Personnel	36,685	66,889	23,504	46,554	(20,335)	-30.4%
Operations and Maintenance	879,666	959,370	819,713	985,827	26,457	2.8%
<b>Total Expenses and Other Financing Uses</b>	<b>916,351</b>	<b>1,026,259</b>	<b>843,218</b>	<b>1,032,381</b>	<b>6,122</b>	<b>0.6%</b>
Excess of Revenues Over (Under) Expenses	269,816	410,654	198,089	404,532	(6,122)	-1.5%
Net Position, Beginning of Year	51,958	321,774		321,774	-	0.0%
Adjustment to Net Position		-		-		
Net Position, End of Year	321,774	732,428		726,306	(6,122)	-0.8%

**Fund Description**

The Insurance Fund was established to account for the City's liability and property insurance costs. Net Position 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 Net Position equal to two times the SIR.



**City of Temecula  
Fiscal Year 2019-20  
Mid-Year Adjustments**

**FUND: 305 WORKERS' COMPENSATION FUND**

Description	2018-19 Actuals	2019-20 Current Budget	Year to Date Actuals 12-31-19	2019-20 Revised Budget	Increase/ (Decrease)	% Change From Current Budget
<b>Revenues by Source</b>						
<b>Licenses, Permits and Service Charges</b>						
Charges for Services	739,791	328,000	1,071	328,000	-	0.0%
<b>Use of Money and Property</b>						
Investment Interest	33,625	13,000	19,240	13,000	-	0.0%
<b>Total Revenues and Other Sources</b>	<b>773,415</b>	<b>341,000</b>	<b>20,311</b>	<b>341,000</b>	<b>-</b>	<b>0.0%</b>
<b>Expenses by Category</b>						
Personnel	26,671	49,816	14,824	29,481	(20,335)	-40.8%
Operations and Maintenance	131,384	205,963	90,018	205,963	-	0.0%
<b>Total Expenses and Other Financing Uses</b>	<b>158,056</b>	<b>255,779</b>	<b>104,842</b>	<b>235,444</b>	<b>(20,335)</b>	<b>-8.0%</b>
Excess of Revenues Over (Under) Expenses	615,360	85,221	(84,531)	105,556	20,335	23.9%
Net Position, Beginning of Year	1,386,621	2,001,981		2,001,981	-	0.0%
Net Position, End of Year	2,001,981	2,087,201		2,107,536	20,335	1.0%

**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.



**City of Temecula  
Fiscal Year 2019-20  
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**FUND: 310 VEHICLES AND EQUIPMENT FUND**

Description	2018-19 Actuals	2019-20 Current Budget	Year to Date Actuals 12-31-19	2019-20 Revised Budget	Increase/ (Decrease)	% Change From Current Budget
<b>Revenues by Source</b>						
<b>Licenses, Permits and Service Charges</b>						
Charges for Services	111,939	377,666	82,781	377,666	-	0.0%
<b>Use of Money and Property</b>						
Investment Interest	55,499	24,000	23,211	24,000	-	0.0%
<b>Operating Transfers In</b>						
Measure S	1,150,000	500,000	250,000	500,000	-	0.0%
<b>Total Revenues and Other Sources</b>	<b>1,317,438</b>	<b>901,666</b>	<b>355,992</b>	<b>901,666</b>	<b>-</b>	<b>0.0%</b>
<b>Expenses by Category</b>						
Operations and Maintenance	117,596	-	-	-	-	0.0%
Capital Outlay	-	652,874	171,730	782,874	130,000	
<b>Total Expenses and Other Financing Uses</b>	<b>117,596</b>	<b>652,874</b>	<b>171,730</b>	<b>782,874</b>	<b>130,000</b>	<b>19.9%</b>
Excess of Revenues Over (Under) Expenses	1,199,842	248,792	184,262	118,792	(130,000)	-52.3%
Net Position, Beginning of Year	2,587,693	3,787,535		3,787,535	-	0.0%
Adjustment to Net Position		-		-	-	-
Net Position, End of Year	3,787,535	4,036,327		3,906,327	(130,000)	-3.2%

**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. Net Position 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  
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**FUND: 320 INFORMATION TECHNOLOGY FUND**

Description	2018-19 Actuals	2019-20 Current Budget	Year to Date Actuals 12-31-19	2019-20 Revised Budget	Increase/ (Decrease)	% Change From Current Budget
<b>Revenues by Source</b>						
<b>Licenses, Permits and Service Charges</b>						
Charges for Services	3,285,674	4,264,165	1,956,994	4,264,165	-	0.0%
<b>Miscellaneous</b>						
Miscellaneous	45,003	-	-	-	-	0.0%
<b>Use of Money and Property</b>						
Investment Interest	5,555	1,000	6,244	1,000	-	0.0%
<b>Operating Transfers In</b>						
General Fund	-	-	-	-	-	0.0%
Measure S	450,000	160,000	80,000	160,000	-	0.0%
<b>Total Revenues and Other Sources</b>	<b>3,786,232</b>	<b>4,425,165</b>	<b>2,043,238</b>	<b>4,425,165</b>	<b>-</b>	<b>0.0%</b>
<b>Expenses by Category</b>						
Personnel	1,828,191	1,929,054	906,070	1,929,054	-	0.0%
Operations and Maintenance	1,463,955	2,888,566	1,169,542	2,938,566	50,000	1.7%
<b>Total Expenses and Other Financing Uses</b>	<b>3,292,146</b>	<b>4,817,620</b>	<b>2,075,612</b>	<b>4,867,620</b>	<b>50,000</b>	<b>1.0%</b>
Excess of Revenues Over (Under) Expenses	494,086	(392,455)	(32,374)	(442,455)	(50,000)	12.7%
Net Position, Beginning of Year	472,739	966,825		966,825	-	0.0%
Adjustment to Net Position		-		-	-	-
Net Position, End of Year	966,825	574,370		524,370	(50,000)	-8.7%

**Fund Description**

The Information Technology Fund was established to fund and account for computer and telephone system operating and maintenance expenses. Net Position is a combination of both spendable and non spendable assets. Adjustments are made to Net Position 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 2019-20  
Mid-Year Adjustments**

**FUND: 325 TECHNOLOGY REPLACEMENT FUND**

Description	2018-19 Actuals	2019-20 Current Budget	Year to Date Actuals 12-31-19	2019-20 Revised Budget	Increase/ (Decrease)	% Change From Current Budget
<b>Revenues by Source</b>						
<b>Licenses, Permits and Service Charges</b>						
Charges for Services	299,510	289,509	85,709	289,509	-	0.0%
<b>Operating Transfer In</b>						
Operating Transfer In	125,000	-	-	-	-	0.0%
Measure S Fund	500,000	500,000	250,000	500,000	-	0.0%
<b>Use of Money and Property</b>						
Investment Interest	19,124	8,000	13,262	8,000	-	0.0%
<b>Total Revenues and Other Sources</b>	<b>943,634</b>	<b>797,509</b>	<b>348,971</b>	<b>797,509</b>	-	0.0%
<b>Expenses by Category</b>						
Operations and Maintenance	228,432	-	-	-	-	0.0%
Capital Outlay	201,871	478,398	232,283	478,398	-	0.0%
Operating Transfers Out	-	763,534	-	763,534	-	0.0%
<b>Total Expenses and Other Financing Uses</b>	<b>430,303</b>	<b>1,241,932</b>	<b>232,283</b>	<b>1,241,932</b>	-	0.0%
Excess of Revenues Over (Under) Expenses	513,331	(444,423)	116,689	(444,423)	-	0.0%
Net Position, Beginning of Year	1,249,447	1,762,778		1,762,778	-	0.0%
Adjustment to Net Position		-		-	-	-
Net Position, End of Year	1,762,778	1,318,355		1,318,355	-	0.0%

**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. Net Position 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.



**City of Temecula  
Fiscal Year 2019-20  
Mid-Year Adjustments**

**FUND: 330 SUPPORT SERVICES FUND**

Description	2018-19 Actuals	2019-20 Current Budget	Year to Date Actuals 12-31-19	2019-20 Revised Budget	Increase/ (Decrease)	% Change From Current Budget
<b>Revenues by Source</b>						
<b>Licenses, Permits and Service Charges</b>						
Charges for Services	345,101	412,721	152,995	412,721	-	0.0%
<b>Use of Money and Property</b>						
Investment Interest	5,117	5,000	140	5,000	-	0.0%
<b>Total Revenues and Other Sources</b>	<b>350,218</b>	<b>417,721</b>	<b>153,135</b>	<b>417,721</b>	-	0.0%
<b>Expenses by Category</b>						
Personnel	224,029	231,009	111,096	231,009	-	0.0%
Operations and Maintenance	122,959	182,542	41,827	182,542	-	0.0%
Operating Transfer Out	444,102	-	-	-	-	0.0%
<b>Total Expenses and Other Financing Uses</b>	<b>791,090</b>	<b>413,551</b>	<b>152,923</b>	<b>413,551</b>	-	0.0%
Excess of Revenues Over (Under) Expenses	(440,872)	4,170	211	4,170	-	0.0%
Net Position, Beginning of Year	444,102	3,230		3,230	-	0.0%
Adjustment to Net Position		-		-	-	-
Net Position, End of Year	3,230	7,400		7,400	-	0.0%

**Fund Description**

The Support Services Fund was established as a cost center for the City's central receptionist, duplicating, printing, and mailing activities. Net Position 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. In FY2018-19, the assets and available balance in this fund was transferred to establish Fund 355 - Support Services Replacement Fund, in order to accumulate resources for the future replacement of the City's duplicating and printing equipment.



**City of Temecula  
Fiscal Year 2019-20  
Mid-Year Adjustments**

**FUND: 335 SUPPORT SERVICES REPLACEMENT FUND**

Description	2018-19 Actuals	2019-20 Current Budget	Year to Date Actuals 12-31-19	2019-20 Revised Budget	Increase/ (Decrease)	% Change From Current Budget
<b>Revenues by Source</b>						
<b>Licenses, Permits and Service Charges</b>						
Charges for Services	33,564	41,930	18,194	41,930	-	0.0%
<b>Operating Transfer In</b>						
Operating Transfer In	444,102	-	-	-	-	0.0%
<b>Use of Money and Property</b>						
Investment Interest	1,850	-	3,260	-	-	0.0%
<b>Total Revenues and Other Sources</b>	<b>479,516</b>	<b>41,930</b>	<b>21,454</b>	<b>41,930</b>	<b>-</b>	<b>0.0%</b>
<b>Expenses by Category</b>						
Operations and Maintenance	42,231	50,000	49,996	50,000	-	0.0%
Capital Outlay	-					
<b>Total Expenses and Other Financing Uses</b>	<b>42,231</b>	<b>50,000</b>	<b>49,996</b>	<b>50,000</b>	<b>-</b>	<b>0.0%</b>
Excess of Revenues Over (Under) Expenses	437,285	(8,070)	(28,542)	(8,070)	-	0.0%
Net Position, Beginning of Year	-	437,285		437,285	-	0.0%
Adjustment to Net Position		-		-	-	-
Net Position, End of Year	437,285	429,215		429,215	-	0.0%

**Fund Description**

The Support Services Replacement Fund was established in Fiscal Year 2018-19 in order to accumulate resources for the future replacement of the City's duplicating and printing equipment. Net Position 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.



**City of Temecula  
Fiscal Year 2019-20  
Mid-Year Adjustments**

**FUND: 340 FACILITIES FUND**

Description	2018-19 Actuals	2019-20 Current Budget	Year to Date Actuals 12-31-19	2019-20 Revised Budget	Increase/ (Decrease)	% Change From Current Budget
<b>Revenues by Source</b>						
<b>Licenses, Permits and Service Charges</b>						
Charges for Services	1,312,369	1,356,862	593,305	1,356,862	-	0.0%
<b>Use of Money and Property</b>						
Investment Interest	8,612	6,000	4,701	6,000	-	0.0%
<b>Total Revenues and Other Sources</b>	<b>1,320,980</b>	<b>1,362,862</b>	<b>598,006</b>	<b>1,362,862</b>	-	0.0%
<b>Expenses by Category</b>						
Personnel	385,778	394,928	184,869	380,144	(14,784)	-3.7%
Operations and Maintenance	896,745	972,644	424,268	972,644	-	0.0%
<b>Total Expenses and Other Financing Uses</b>	<b>1,282,523</b>	<b>1,367,572</b>	<b>609,137</b>	<b>1,352,788</b>	<b>(14,784)</b>	-1.1%
Excess of Revenues Over (Under) Expenses	38,457	(4,710)	(11,131)	10,074	14,784	-313.9%
Net Position, Beginning of Year	521,052	559,509		559,509	-	0.0%
Adjustment to Net Position		-		-	-	-
Net Position, End of Year	559,509	554,800		569,584	14,784	2.7%

**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. Net Position 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 2019-20  
Mid-Year Adjustments**

**FUND: 350 FACILITY REPLACEMENT FUND**

Description	2018-19 Actuals	2019-20 Current Budget	Year to Date Actuals 12-31-19	2019-20 Revised Budget	Increase/ (Decrease)	% Change From Current Budget
<b>Revenues by Source</b>						
<b>Licenses, Permits and Service Charges</b>						
Charges for Services	8,756	54,324	14,714	54,324	-	0.0%
<b>Use of Money and Property</b>						
Investment Interest	919	1,000	1,784	1,000	-	0.0%
<b>Operating Transfer In</b>						
Transfer In Measure S	500,000	500,000	250,000	500,000	-	0.0%
<b>Total Revenues and Other Sources</b>	<b>509,675</b>	<b>555,324</b>	<b>266,498</b>	<b>555,324</b>	-	0.0%
<b>Expenses by Category</b>						
Operations and Maintenance	15,194	-	-	-	-	0.0%
Capital Outlay	-	201,714	64,573	201,714	-	0.0%
Operating Transfers Out	143,664	-	300,000	-	-	0.0%
<b>Total Expenses and Other Financing Uses</b>	<b>158,858</b>	<b>201,714</b>	<b>364,573</b>	<b>201,714</b>	-	0.0%
Excess of Revenues Over (Under) Expenses	350,817	353,610	(98,075)	353,610	-	0.0%
Net Position, Beginning of Year	-	350,817		350,817	-	0.0%
Net Position, End of Year	350,817	704,427		704,427	-	0.0%

**Fund Description**

This fund was established to accumulate resources for the future replacement of equipment, systems and fixtures within City-owned facilities.