

# **EXHIBIT A**

## **General Fund & Measure S Fund**



**City of Temecula**  
**Fiscal Year 2022-23**  
**Quarterly Budget Report**

**FUND: 001 - GENERAL FUND**

Description	2021-22 Actuals	2022-23 Current Budget	Year to Date Actuals 12-31-2022	2022-23 Q2 Revised Budget	Requested Adjustments	% Change from Current Budget
<b>Revenues by Source</b>						
<b>Taxes and Franchises</b>						
Property Tax	10,040,635	10,481,183	3,348,077	9,993,992	(487,191)	-4.6 %
Sales Tax	49,147,752	47,818,800	16,527,959	50,142,000	2,323,200	4.9 %
Sales Tax Sharing Agreement	(1,306,605)	(1,362,404)	(326,484)	(1,308,245)	54,159	-4.0 %
Franchise Fees	3,681,119	3,775,740	1,168,524	3,775,740	0	0.0 %
Transient Occupancy Tax	4,530,407	3,859,035	1,785,474	4,442,549	583,514	15.1 %
Special Tax (Measure C)	1,817,297	1,881,987	0	1,881,987	0	0.0 %
<b>Licenses, Permits and Service Charges</b>						
Development Impact Fees	47,440	18,000	0	18,000	0	0.0 %
Charges For Services	1,190	0	711	1,000	1,000	100.0 %
Business Licenses	258,390	265,302	128,614	265,302	0	0.0 %
Land Development	2,023,361	1,210,840	924,125	1,922,872	712,032	58.8 %
Public Works	0	4,942	0	4,942	0	0.0 %
Parks Maintenance	0	1,372	0	1,372	0	0.0 %
Building	3,074,244	1,968,768	1,574,758	2,528,768	560,000	28.4 %
Planning	640,803	610,498	296,416	644,467	33,969	5.6 %
Police	93,805	47,575	105,297	147,575	100,000	210.2 %
Fire	1,172,635	699,502	761,098	1,044,502	345,000	49.3 %
Development Fees	341,599	161,070	130,741	169,370	8,300	5.2 %
<b>Fines and Forfeitures</b>						
Fines & Forfeitures	563,045	513,460	155,340	527,060	13,600	2.6 %
<b>Use of Money and Property</b>						
Investment Interest	(2,097,251)	73,950	(985,627)	0	(73,950)	-100.0 %
Lease/Rental Income	230,705	217,897	113,033	217,897	0	0.0 %
Other	63,284	125,380	26,920	304,112	178,732	142.6 %
<b>Intergovernmental Revenues</b>						
Property Tax In Lieu Of VLF	9,195,968	9,824,052	0	9,883,000	58,948	0.6 %
Vehicle License Fees	130,279	87,954	0	87,954	0	0.0 %
Grants	16,508	0	13,045	13,045	13,045	100.0 %
<b>Reimbursements</b>						
Capital Improvement Program	2,656,349	2,402,842	740,291	2,402,842	0	0.0 %
Pechanga IGA	368,219	368,219	0	368,219	0	0.0 %
Other Reimbursements	386,475	1,203,762	81,872	748,322	(455,440)	-37.8 %
<b>Operating Transfers In</b>						
Operating Transfers In	10,310,929	15,814,034	0	15,356,859	(457,175)	-2.9 %
Contribution From Measure S	6,266,670	6,382,496	3,191,248	5,579,600	(802,896)	-12.6 %
<b>Miscellaneous</b>						
Miscellaneous	50,192	9,547	9,879	13,547	4,000	41.9 %
<b>Total Revenues and Other Sources</b>	<b>103,705,445</b>	<b>108,465,802</b>	<b>29,771,310</b>	<b>111,178,650</b>	<b>2,712,848</b>	<b>2.5 %</b>
<b>Expenditures by Category</b>						
Salaries & Benefits	18,180,891	21,666,546	10,591,877	21,321,038	(345,508)	-1.6 %
Operations & Maintenance	53,829,052	63,276,860	18,375,206	63,988,183	711,323	1.1 %
Internal Service Fund Allocations	6,011,184	7,123,059	3,492,892	7,123,059	0	0.0 %
Capital Outlay	821,501	849,027	264,347	600,507	(248,520)	-29.3 %



**City of Temecula**  
**Fiscal Year 2022-23**  
**Quarterly Budget Report**

**FUND: 001 - GENERAL FUND**

Description	2021-22 Actuals	2022-23 Current Budget	Year to Date Actuals 12-31-2022	2022-23 Q2 Revised Budget	Requested Adjustments	% Change from Current Budget
Transfers	14,080,420	37,031,756	1,079,810	37,031,756	0	0.0 %
<b>Total Expenditures and Other Financing Uses</b>	<b>92,923,048</b>	<b>129,947,248</b>	<b>33,804,131</b>	<b>130,064,543</b>	<b>117,295</b>	<b>0.1 %</b>
Excess of Revenues Over (Under) Expenditures	10,782,396	(21,481,446)	(4,032,821)	(18,885,893)	2,595,553	-12.1 %
Fund Balance, Beginning of Year	45,243,940	56,026,336		56,026,336		
Fund Balance, End of Year	56,026,336	34,544,891		37,140,443		

**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	2021-22 Actuals	2022-23 Current Budget	Year to Date Actuals 12-31-2022	2022-23 Q2 Revised Budget	Requested Adjustments	% Change from Current Budget
<b>Revenues by Source</b>						
<b>Taxes and Franchises</b>						
Transactions And Use Tax	39,199,804	37,610,081	13,050,311	39,971,000	2,360,919	6.3 %
<b>Use of Money and Property</b>						
Investment Interest	(215,735)	70,380	13,554	0	(70,380)	-100.0 %
<b>Total Revenues and Other Sources</b>	<b>38,984,069</b>	<b>37,680,461</b>	<b>13,063,865</b>	<b>39,971,000</b>	<b>2,290,539</b>	<b>6.1 %</b>
<b>Expenditures by Category</b>						
Transfers	29,523,899	58,390,328	11,676,170	57,044,723	(1,345,605)	-2.3 %
<b>Total Expenditures and Other Financing Uses</b>	<b>29,523,899</b>	<b>58,390,328</b>	<b>11,676,170</b>	<b>57,044,723</b>	<b>(1,345,605)</b>	<b>-2.3 %</b>
Excess of Revenues Over (Under) Expenditures	9,460,170	(20,709,867)	1,387,696	(17,073,723)	3,636,144	-17.6 %
Fund Balance, Beginning of Year	25,215,603	34,675,773		34,675,773		
Fund Balance, End of Year	34,675,773	13,965,906		17,602,050		

**Fund Description**

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

# **EXHIBIT B**

## **Special Revenue Funds & Debt Service Funds**



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

Description	2021-22 Actuals	2022-23 Current Budget	Year to Date Actuals 12-31-2022	2022-23 Q2 Revised Budget	Requested Adjustments	% Change from Current Budget
<b>Revenues by Source</b>						
<b>Use of Money and Property</b>						
Investment Interest	0	0	547	0	0	0.0 %
<b>Operating Transfers In</b>						
Operating Transfers In	0	1,500,000	0	1,500,000	0	0.0 %
<b>Total Revenues and Other Sources</b>	<b>0</b>	<b>1,500,000</b>	<b>547</b>	<b>1,500,000</b>	<b>0</b>	<b>0.0 %</b>
Excess of Revenues Over (Under) Expenditures	0	1,500,000	547	1,500,000	0	0.0 %
Fund Balance, Beginning of Year	0	0		0		
Fund Balance, End of Year	0	1,500,000		1,500,000		

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

Description	2021-22 Actuals	2022-23 Current Budget	Year to Date Actuals 12-31-2022	2022-23 Q2 Revised Budget	Requested Adjustments	% Change from Current Budget
<b>Revenues by Source</b>						
<b>Licenses, Permits and Service Charges</b>						
Development Fees	1,943	200,000	41,525	1,100,000	900,000	450.0 %
<b>Use of Money and Property</b>						
Investment Interest	(3)	0	(59)	0	0	0.0 %
<b>Total Revenues and Other Sources</b>	<b>1,940</b>	<b>200,000</b>	<b>41,466</b>	<b>1,100,000</b>	<b>900,000</b>	<b>450.0 %</b>
Excess of Revenues Over (Under) Expenditures	1,940	200,000	41,466	1,100,000	900,000	450.0 %
Fund Balance, Beginning of Year	0	1,940		1,940		
Fund Balance, End of Year	1,940	201,940		1,101,940		

**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	2021-22 Actuals	2022-23 Current Budget	Year to Date Actuals 12-31-2022	2022-23 Q2 Revised Budget	Requested Adjustments	% Change from Current Budget
<b>Revenues by Source</b>						
<b>Licenses, Permits and Service Charges</b>						
Development Impact Fees	0	98,400	0	98,400	0	0.0 %
<b>Use of Money and Property</b>						
Investment Interest	(6,630)	6,600	527	0	(6,600)	-100.0 %
<b>Total Revenues and Other Sources</b>	<b>(6,630)</b>	<b>105,000</b>	<b>527</b>	<b>98,400</b>	<b>(6,600)</b>	<b>-6.3 %</b>
Excess of Revenues Over (Under) Expenditures	(6,630)	105,000	527	98,400	(6,600)	-6.3 %
Fund Balance, Beginning of Year	895,391	888,761		888,761		
Fund Balance, End of Year	888,761	993,761		987,161		

**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: 108 - ARPA**

Description	2021-22 Actuals	2022-23 Current Budget	Year to Date Actuals 12-31-2022	2022-23 Q2 Revised Budget	Requested Adjustments	% Change from Current Budget
<b>Revenues by Source</b>						
<b>Intergovernmental Revenues</b>						
Grants	7,039,754	7,039,754	7,039,754	7,039,754	0	0.0 %
<b>Total Revenues and Other Sources</b>	<b>7,039,754</b>	<b>7,039,754</b>	<b>7,039,754</b>	<b>7,039,754</b>	<b>0</b>	<b>0.0 %</b>
<b>Expenditures by Category</b>						
Transfers	7,039,754	7,039,754	0	7,039,754	0	0.0 %
<b>Total Expenditures and Other Financing Uses</b>	<b>7,039,754</b>	<b>7,039,754</b>	<b>0</b>	<b>7,039,754</b>	<b>0</b>	<b>0.0 %</b>
Excess of Revenues Over (Under) Expenditures	0	0	7,039,754	0	0	0.0 %
Fund Balance, Beginning of Year			0	0		
Fund Balance, End of Year	0	0		0		

**Fund Description**

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



**FUND: 110 - COVID-19 PANDEMIC COMMUNITY REINVESTMENT PROGRAM**

Description	2021-22 Actuals	2022-23 Current Budget	Year to Date Actuals 12-31-2022	2022-23 Q2 Revised Budget	Requested Adjustments	% Change from Current Budget
<b>Revenues by Source</b>						
<b>Operating Transfers In</b>						
Operating Transfers In	0	7,040,000	0	7,040,000	0	0.0 %
<b>Total Revenues and Other Sources</b>	<b>0</b>	<b>7,040,000</b>	<b>0</b>	<b>7,040,000</b>	<b>0</b>	<b>0.0 %</b>
<b>Expenditures by Category</b>						
Salaries & Benefits	5,106	24,067	16,048	24,067	0	0.0 %
Operations & Maintenance	0	7,435,538	58,775	7,435,538	0	0.0 %
Capital Outlay	0	100,000	0	100,000	0	0.0 %
Transfers	0	1,000,000	0	1,000,000	0	0.0 %
<b>Total Expenditures and Other Financing Uses</b>	<b>5,106</b>	<b>8,559,605</b>	<b>74,823</b>	<b>8,559,605</b>	<b>0</b>	<b>0.0 %</b>
Excess of Revenues Over (Under) Expenditures	(5,106)	(1,519,605)	(74,823)	(1,519,605)	0	0.0 %
Fund Balance, Beginning of Year		(5,106)		(5,106)		
Fund Balance, End of Year	(5,106)	(1,524,711)		(1,524,711)		

**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: 100 - GAS TAX FUND**

Description	2021-22 Actuals	2022-23 Current Budget	Year to Date Actuals 12-31-2022	2022-23 Q2 Revised Budget	Requested Adjustments	% Change from Current Budget
<b>Revenues by Source</b>						
<b>Taxes and Franchises</b>						
Gas Tax	2,631,694	3,282,718	986,198	2,825,546	(457,172)	-13.9 %
<b>Use of Money and Property</b>						
Investment Interest	7,035	0	1,555	0	0	0.0 %
<b>Total Revenues and Other Sources</b>	<b>2,638,730</b>	<b>3,282,718</b>	<b>987,753</b>	<b>2,825,546</b>	<b>(457,172)</b>	<b>-13.9 %</b>
<b>Expenditures by Category</b>						
Transfers	2,740,607	3,282,718	0	2,825,546	(457,173)	-13.9 %
<b>Total Expenditures and Other Financing Uses</b>	<b>2,740,607</b>	<b>3,282,718</b>	<b>0</b>	<b>2,825,546</b>	<b>(457,173)</b>	<b>-13.9 %</b>
Excess of Revenues Over (Under) Expenditures	(101,877)	0	987,753	1	1	100.0 %
Fund Balance, Beginning of Year	101,877	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	2021-22 Actuals	2022-23 Current Budget	Year to Date Actuals 12-31-2022	2022-23 Q2 Revised Budget	Requested Adjustments	% Change from Current Budget
<b>Revenues by Source</b>						
<b>Taxes and Franchises</b>						
Gas Tax	2,250,420	2,570,577	994,098	2,384,080	(186,497)	-7.3 %
<b>Use of Money and Property</b>						
Investment Interest	(23,994)	14,250	1,078	0	(14,250)	-100.0 %
<b>Total Revenues and Other Sources</b>	<b>2,226,427</b>	<b>2,584,827</b>	<b>995,177</b>	<b>2,384,080</b>	<b>(200,747)</b>	<b>-7.8 %</b>
<b>Expenditures by Category</b>						
Transfers	2,250,420	2,269,086	0	2,269,086	0	0.0 %
<b>Total Expenditures and Other Financing Uses</b>	<b>2,250,420</b>	<b>2,269,086</b>	<b>0</b>	<b>2,269,086</b>	<b>0</b>	<b>0.0 %</b>
Excess of Revenues Over (Under) Expenditures	(23,993)	315,741	995,177	114,994	(200,747)	-63.6 %
Fund Balance, Beginning of Year	1,585,330	1,561,337		1,561,337		
Fund Balance, End of Year	1,561,337	1,877,078		1,676,331		

**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	2021-22 Actuals	2022-23 Current Budget	Year to Date Actuals 12-31-2022	2022-23 Q2 Revised Budget	Requested Adjustments	% Change from Current Budget
<b>Revenues by Source</b>						
<b>Use of Money and Property</b>						
Investment Interest	(37,492)	10,800	3,100	0	(10,800)	-100.0 %
<b>Operating Transfers In</b>						
Contribution From Measure S	2,000,000	2,000,000	1,000,000	2,000,000	0	0.0 %
<b>Total Revenues and Other Sources</b>	<b>1,962,508</b>	<b>2,010,800</b>	<b>1,003,100</b>	<b>2,000,000</b>	<b>(10,800)</b>	<b>-0.5 %</b>
<b>Expenditures by Category</b>						
Transfers	0	3,600,000	0	3,600,000	0	0.0 %
<b>Total Expenditures and Other Financing Uses</b>	<b>0</b>	<b>3,600,000</b>	<b>0</b>	<b>3,600,000</b>	<b>0</b>	<b>0.0 %</b>
Excess of Revenues Over (Under) Expenditures	1,962,508	(1,589,200)	1,003,100	(1,600,000)	(10,800)	0.7 %
Fund Balance, Beginning of Year	3,461,494	5,424,002		5,424,002		
Fund Balance, End of Year	5,424,002	3,834,802		3,824,002		

**Fund Description**

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



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

Description	2021-22 Actuals	2022-23 Current Budget	Year to Date Actuals 12-31-2022	2022-23 Q2 Revised Budget	Requested Adjustments	% Change from Current Budget
<b>Revenues by Source</b>						
<b>Licenses, Permits and Service Charges</b>						
Development Impact Fees	2,445,390	12,211,948	2,036,591	7,009,231	(5,202,717)	-42.6 %
Quimby Fees	1,952,029	1,330,512	0	1,330,512	0	0.0 %
<b>Use of Money and Property</b>						
Investment Interest	(43,616)	22,000	3,313	0	(22,000)	-100.0 %
<b>Total Revenues and Other Sources</b>	<b>4,353,803</b>	<b>13,564,460</b>	<b>2,039,905</b>	<b>8,339,743</b>	<b>(5,224,717)</b>	<b>-38.5 %</b>
<b>Expenditures by Category</b>						
Transfers	264,039	9,557,980	0	6,107,980	(3,450,000)	-36.1 %
<b>Total Expenditures and Other Financing Uses</b>	<b>264,039</b>	<b>9,557,980</b>	<b>0</b>	<b>6,107,980</b>	<b>(3,450,000)</b>	<b>-36.1 %</b>
Excess of Revenues Over (Under) Expenditures	4,089,764	4,006,480	2,039,905	2,231,763	(1,774,717)	-44.3 %
Fund Balance, Beginning of Year	3,564,979	7,654,743		7,654,743		
Fund Balance, End of Year	7,654,743	11,661,223		9,886,505		

**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	2021-22 Actuals	2022-23 Current Budget	Year to Date Actuals 12-31-2022	2022-23 Q2 Revised Budget	Requested Adjustments	% Change from Current Budget
<b>Revenues by Source</b>						
<b>Taxes and Franchises</b>						
Peg Fees	198,322	200,000	45,226	200,000	0	0.0 %
<b>Use of Money and Property</b>						
Investment Interest	(5,266)	3,300	342	0	(3,300)	-100.0 %
<b>Total Revenues and Other Sources</b>	<b>193,057</b>	<b>203,300</b>	<b>45,568</b>	<b>200,000</b>	<b>(3,300)</b>	<b>-1.6 %</b>
<b>Expenditures by Category</b>						
Capital Outlay	106,045	140,223	16,683	140,223	0	0.0 %
<b>Total Expenditures and Other Financing Uses</b>	<b>106,045</b>	<b>140,223</b>	<b>16,683</b>	<b>140,223</b>	<b>0</b>	<b>0.0 %</b>
Excess of Revenues Over (Under) Expenditures	87,011	63,077	28,884	59,777	(3,300)	-5.2 %
Fund Balance, Beginning of Year	623,661	710,672		710,672		
Fund Balance, End of Year	710,672	773,749		770,449		

**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	2021-22 Actuals	2022-23 Current Budget	Year to Date Actuals 12-31-2022	2022-23 Q2 Revised Budget	Requested Adjustments	% Change from Current Budget
<b>Revenues by Source</b>						
<b>Intergovernmental Revenues</b>						
Community Development Block Grant	646,010	575,000	171,180	574,116	(884)	-0.2 %
CDBG - CV GRANTS	329,000	0	0	0	0	0.0 %
CDBG - CV2 GRANTS	125,182	630,894	15,184	719,431	88,537	14.0 %
<b>Total Revenues and Other Sources</b>	<b>1,100,192</b>	<b>1,205,894</b>	<b>186,364</b>	<b>1,293,547</b>	<b>87,653</b>	<b>7.3 %</b>
<b>Expenditures by Category</b>						
Salaries & Benefits	36,635	36,836	18,694	36,836	0	0.0 %
Operations & Maintenance	317,891	237,741	206,412	313,962	76,221	32.1 %
Transfers	354,159	954,554	0	994,681	40,127	4.2 %
<b>Total Expenditures and Other Financing Uses</b>	<b>708,685</b>	<b>1,229,131</b>	<b>225,105</b>	<b>1,345,479</b>	<b>116,348</b>	<b>9.5 %</b>
Excess of Revenues Over (Under) Expenditures	391,506	(23,237)	(38,741)	(51,932)	(28,695)	123.5 %
Fund Balance, Beginning of Year	(282,957)	108,549		108,549		
Fund Balance, End of Year	108,549	85,312		56,617		

**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	2021-22 Actuals	2022-23 Current Budget	Year to Date Actuals 12-31-2022	2022-23 Q2 Revised Budget	Requested Adjustments	% Change from Current Budget
<b>Revenues by Source</b>						
<b>Use of Money and Property</b>						
Investment Interest	(6,210)	0	494	0	0	0.0 %
<b>Total Revenues and Other Sources</b>	<b>(6,210)</b>	<b>0</b>	<b>494</b>	<b>0</b>	<b>0</b>	<b>0.0 %</b>
<b>Expenditures by Category</b>						
Transfers	0	98,929	0	98,929	0	0.0 %
<b>Total Expenditures and Other Financing Uses</b>	<b>0</b>	<b>98,929</b>	<b>0</b>	<b>98,929</b>	<b>0</b>	<b>0.0 %</b>
Excess of Revenues Over (Under) Expenditures	(6,210)	(98,929)	494	(98,929)	0	0.0 %
Fund Balance, Beginning of Year	839,738	833,528		833,528		
Fund Balance, End of Year	833,528	734,599		734,599		

**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	2021-22 Actuals	2022-23 Current Budget	Year to Date Actuals 12-31-2022	2022-23 Q2 Revised Budget	Requested Adjustments	% Change from Current Budget
<b>Revenues by Source</b>						
<b>Use of Money and Property</b>						
Investment Interest	(1,851)	315	84	0	(315)	-100.0 %
<b>Intergovernmental Revenues</b>						
AB2766 Motor Vehicle Subvention	106,782	150,174	73,989	150,174	0	0.0 %
<b>Total Revenues and Other Sources</b>	<b>104,930</b>	<b>150,489</b>	<b>74,073</b>	<b>150,174</b>	<b>(315)</b>	<b>-0.2 %</b>
<b>Expenditures by Category</b>						
Operations & Maintenance	20,000	10,000	0	10,000	0	0.0 %
Transfers	6,700	216,955	0	216,955	0	0.0 %
<b>Total Expenditures and Other Financing Uses</b>	<b>26,700</b>	<b>226,955</b>	<b>0</b>	<b>226,955</b>	<b>0</b>	<b>0.0 %</b>
Excess of Revenues Over (Under) Expenditures	78,230	(76,466)	74,073	(76,781)	(315)	0.4 %
Fund Balance, Beginning of Year	172,301	250,531		250,531		
Fund Balance, End of Year	250,531	174,065		173,750		

**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	2021-22 Actuals	2022-23 Current Budget	Year to Date Actuals 12-31-2022	2022-23 Q2 Revised Budget	Requested Adjustments	% Change from Current Budget
<b>Revenues by Source</b>						
<b>Use of Money and Property</b>						
Investment Interest	908	665	105	0	(665)	-100.0 %
<b>Intergovernmental Revenues</b>						
SLESF Grant	277,001	280,000	137,763	280,000	0	0.0 %
<b>Total Revenues and Other Sources</b>	<b>277,909</b>	<b>280,665</b>	<b>137,868</b>	<b>280,000</b>	<b>(665)</b>	<b>-0.2 %</b>
<b>Expenditures by Category</b>						
Transfers	364,530	367,286	0	367,286	0	0.0 %
<b>Total Expenditures and Other Financing Uses</b>	<b>364,530</b>	<b>367,286</b>	<b>0</b>	<b>367,286</b>	<b>0</b>	<b>0.0 %</b>
Excess of Revenues Over (Under) Expenditures	(86,621)	(86,621)	137,868	(87,286)	(665)	0.8 %
Fund Balance, Beginning of Year	86,621	0		0		
Fund Balance, End of Year	0	(86,621)		(87,286)		

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

Description	2021-22 Actuals	2022-23 Current Budget	Year to Date Actuals 12-31-2022	2022-23 Q2 Revised Budget	Requested Adjustments	% Change from Current Budget
<b>Revenues by Source</b>						
<b>Use of Money and Property</b>						
Investment Interest	(255)	0	6	0	0	0.0 %
<b>Total Revenues and Other Sources</b>	<b>(255)</b>	<b>0</b>	<b>6</b>	<b>0</b>	<b>0</b>	<b>0.0 %</b>
<b>Expenditures by Category</b>						
Transfers	26,952	0	0	0	0	0.0 %
<b>Total Expenditures and Other Financing Uses</b>	<b>26,952</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0 %</b>
Excess of Revenues Over (Under) Expenditures	(27,207)	0	6	0	0	0.0 %
Fund Balance, Beginning of Year	27,207	0		0		
Fund Balance, End of Year	0	0		0		

**Fund Description**

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



**FUND: 165 - AFFORDABLE HOUSING FUND**

Description	2021-22 Actuals	2022-23 Current Budget	Year to Date Actuals 12-31-2022	2022-23 Q2 Revised Budget	Requested Adjustments	% Change from Current Budget
<b>Revenues by Source</b>						
<b>Taxes and Franchises</b>						
Redevelopment Property Tax Fund Distribution	0	557,000	0	900,000	343,000	61.6 %
<b>Use of Money and Property</b>						
Investment Interest	(13,847)	14,000	2,465	0	(14,000)	-100.0 %
Lease/Rental Income	(14,301)	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>221,852</b>	<b>821,000</b>	<b>2,465</b>	<b>1,150,000</b>	<b>329,000</b>	<b>40.1 %</b>
<b>Expenditures by Category</b>						
Salaries & Benefits	240,712	233,329	124,218	233,329	0	0.0 %
Operations & Maintenance	37,088	295,518	45,134	345,518	50,000	16.9 %
Internal Service Fund Allocations	34,060	37,802	19,596	37,802	0	0.0 %
Transfers	0	557,000	0	557,000	0	0.0 %
<b>Total Expenditures and Other Financing Uses</b>	<b>311,860</b>	<b>1,123,649</b>	<b>188,948</b>	<b>1,173,649</b>	<b>50,000</b>	<b>4.4 %</b>
Excess of Revenues Over (Under) Expenditures	(90,008)	(302,649)	(186,483)	(23,649)	279,000	-92.2 %
Fund Balance, Beginning of Year	12,054,618	11,964,610		11,964,610		
Fund Balance, End of Year	11,964,610	11,661,961		11,940,961		

**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	2021-22 Actuals	2022-23 Current Budget	Year to Date Actuals 12-31-2022	2022-23 Q2 Revised Budget	Requested Adjustments	% Change from Current Budget
<b>Revenues by Source</b>						
<b>Use of Money and Property</b>						
Investment Interest	(74,771)	53,500	5,887	0	(53,500)	-100.0 %
<b>Intergovernmental Revenues</b>						
Measure A	4,141,441	3,227,000	1,477,605	4,334,000	1,107,000	34.3 %
<b>Total Revenues and Other Sources</b>	<b>4,066,670</b>	<b>3,280,500</b>	<b>1,483,493</b>	<b>4,334,000</b>	<b>1,053,500</b>	<b>32.1 %</b>
<b>Expenditures by Category</b>						
Operations & Maintenance	1,599,339	2,968,379	2,405,402	2,968,379	0	0.0 %
Transfers	2,834,725	2,575,000	0	2,575,000	0	0.0 %
<b>Total Expenditures and Other Financing Uses</b>	<b>4,434,064</b>	<b>5,543,379</b>	<b>2,405,402</b>	<b>5,543,379</b>	<b>0</b>	<b>0.0 %</b>
Excess of Revenues Over (Under) Expenditures	(367,394)	(2,262,879)	(921,909)	(1,209,379)	1,053,500	-46.6 %
Fund Balance, Beginning of Year	9,430,636	9,063,242		9,063,242		
Fund Balance, End of Year	9,063,242	6,800,363		7,853,863		

**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	2021-22 Actuals	2022-23 Current Budget	Year to Date Actuals 12-31-2022	2022-23 Q2 Revised Budget	Requested Adjustments	% Change from Current Budget
<b>Revenues by Source</b>						
<b>Licenses, Permits and Service Charges</b>						
Public Art	41,837	17,850	23,052	17,850	0	0.0 %
<b>Use of Money and Property</b>						
Investment Interest	(941)	500	62	0	(500)	-100.0 %
<b>Total Revenues and Other Sources</b>	<b>40,896</b>	<b>18,350</b>	<b>23,114</b>	<b>17,850</b>	<b>(500)</b>	<b>-2.7 %</b>
<b>Expenditures by Category</b>						
Operations & Maintenance	0	30,000	0	30,000	0	0.0 %
<b>Total Expenditures and Other Financing Uses</b>	<b>0</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	40,896	(11,650)	23,114	(12,150)	(500)	4.3 %
Fund Balance, Beginning of Year	91,099	131,995		131,995		
Fund Balance, End of Year	131,995	120,345		119,845		

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

Description	2021-22 Actuals	2022-23 Current Budget	Year to Date Actuals 12-31-2022	2022-23 Q2 Revised Budget	Requested Adjustments	% Change from Current Budget
<b>Revenues by Source</b>						
<b>Operating Transfers In</b>						
Operating Transfers In	1,962,107	13,425,327	801,906	13,425,327	0	0.0 %
<b>Total Revenues and Other Sources</b>	<b>1,962,107</b>	<b>13,425,327</b>	<b>801,906</b>	<b>13,425,327</b>	<b>0</b>	<b>0.0 %</b>
<b>Expenditures by Category</b>						
Operations & Maintenance	1,962,107	13,425,327	400,689	13,425,327	0	0.0 %
<b>Total Expenditures and Other Financing Uses</b>	<b>1,962,107</b>	<b>13,425,327</b>	<b>400,689</b>	<b>13,425,327</b>	<b>0</b>	<b>0.0 %</b>
Excess of Revenues Over (Under) Expenditures	0	0	401,218	0	0	0.0 %
Fund Balance, Beginning of Year	0	0		0		
Fund Balance, End of Year	0	0		0		

**Fund Description**

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





**FUND: 396 - 2018 FINANCING LEASE (MRC) FUND**

Description	2021-22 Actuals	2022-23 Current Budget	Year to Date Actuals 12-31-2022	2022-23 Q2 Revised Budget	Requested Adjustments	% Change from Current Budget
<b>Revenues by Source</b>						
<b>Operating Transfers In</b>						
Operating Transfers In	555,806	5,316,429	277,903	5,316,429	0	0.0 %
<b>Total Revenues and Other Sources</b>	<b>555,806</b>	<b>5,316,429</b>	<b>277,903</b>	<b>5,316,429</b>	<b>0</b>	<b>0.0 %</b>
<b>Expenditures by Category</b>						
Operations & Maintenance	555,806	5,316,429	138,952	5,316,429	0	0.0 %
<b>Total Expenditures and Other Financing Uses</b>	<b>555,806</b>	<b>5,316,429</b>	<b>138,952</b>	<b>5,316,429</b>	<b>0</b>	<b>0.0 %</b>
Excess of Revenues Over (Under) Expenditures	0	0	138,952	0	0	0.0 %
Fund Balance, Beginning of Year	0	0		0		
Fund Balance, End of Year	0	0		0		

**Fund Description**

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

# **EXHIBIT C**

## **Internal Service Funds**



**FUND: 300 - INSURANCE FUND**

Description	2021-22 Actuals	2022-23 Current Budget	Year to Date Actuals 12-31-2022	2022-23 Q2 Revised Budget	Requested Adjustments	% Change from Current Budget
<b>Revenues by Source</b>						
<b>Licenses, Permits and Service Charges</b>						
Charges For Services	1,380,637	1,517,257	1,591,664	1,517,257	0	0.0 %
<b>Use of Money and Property</b>						
Investment Interest	(9,398)	8,200	5,146	0	(8,200)	-100.0 %
<b>Total Revenues and Other Sources</b>	<b>1,371,239</b>	<b>1,525,457</b>	<b>1,596,810</b>	<b>1,517,257</b>	<b>(8,200)</b>	<b>-0.5 %</b>
<b>Expenditures by Category</b>						
Salaries & Benefits	136,378	155,760	86,445	155,760	0	0.0 %
Operations & Maintenance	1,201,915	1,696,497	1,514,132	1,896,497	200,000	11.8 %
Uncategorized Expenses	51,742	0	0	0	0	0.0 %
<b>Total Expenditures and Other Financing Uses</b>	<b>1,390,035</b>	<b>1,852,257</b>	<b>1,600,576</b>	<b>2,052,257</b>	<b>200,000</b>	<b>10.8 %</b>
Excess of Revenues Over (Under) Expenditures	(18,795)	(326,800)	(3,766)	(535,000)	(208,200)	63.7 %
Fund Balance, Beginning of Year	828,918	810,123		810,123		
Fund Balance, End of Year	810,123	483,323		275,123		

**Fund Description**

The Insurance Fund was established to account for the City's liability and property insurance costs. Fund Balance is a combination of both spendable and non spendable assets. These costs are allocated to each department based on the total number of Full Time Equivalent positions assigned to those departments. The City has a Self-Insured Retention (SIR) of \$150,000 per incident, and strives to maintain a fund balance equal to three times the SIR.



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

Description	2021-22 Actuals	2022-23 Current Budget	Year to Date Actuals 12-31-2022	2022-23 Q2 Revised Budget	Requested Adjustments	% Change from Current Budget
<b>Revenues by Source</b>						
<b>Licenses, Permits and Service Charges</b>						
Charges For Services	0	437,718	0	437,718	0	0.0 %
<b>Use of Money and Property</b>						
Investment Interest	(12,896)	16,700	1,595	0	(16,700)	-100.0 %
<b>Reimbursements</b>						
Other Reimbursements	0	0	2,137	0	0	0.0 %
<b>Total Revenues and Other Sources</b>	<b>(12,896)</b>	<b>454,418</b>	<b>3,732</b>	<b>437,718</b>	<b>(16,700)</b>	<b>-3.7 %</b>
<b>Expenditures by Category</b>						
Salaries & Benefits	120,869	156,260	86,444	156,260	0	0.0 %
Operations & Maintenance	226,948	316,607	272,799	356,607	40,000	12.6 %
<b>Total Expenditures and Other Financing Uses</b>	<b>347,817</b>	<b>472,867</b>	<b>359,243</b>	<b>512,867</b>	<b>40,000</b>	<b>8.5 %</b>
Excess of Revenues Over (Under) Expenditures	(360,713)	(18,449)	(355,511)	(75,149)	(56,700)	307.3 %
Fund Balance, Beginning of Year	2,038,333	1,677,620		1,677,620		
Fund Balance, End of Year	1,677,620	1,659,171		1,602,471		

**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	2021-22 Actuals	2022-23 Current Budget	Year to Date Actuals 12-31-2022	2022-23 Q2 Revised Budget	Requested Adjustments	% Change from Current Budget
<b>Revenues by Source</b>						
<b>Licenses, Permits and Service Charges</b>						
Charges For Services	341,896	464,445	168,220	464,445	0	0.0 %
<b>Use of Money and Property</b>						
Investment Interest	(20,047)	12,100	1,798	0	(12,100)	-100.0 %
<b>Operating Transfers In</b>						
Contribution From Measure S	500,000	500,000	250,000	500,000	0	0.0 %
<b>Total Revenues and Other Sources</b>	<b>821,849</b>	<b>976,545</b>	<b>420,018</b>	<b>964,445</b>	<b>(12,100)</b>	<b>-1.2 %</b>
<b>Expenditures by Category</b>						
Operations & Maintenance	376,267	0	0	0	0	0.0 %
Capital Outlay	0	867,095	237,188	867,095	0	0.0 %
<b>Total Expenditures and Other Financing Uses</b>	<b>376,267</b>	<b>867,095</b>	<b>237,188</b>	<b>867,095</b>	<b>0</b>	<b>0.0 %</b>
Excess of Revenues Over (Under) Expenditures	445,582	109,450	182,829	97,350	(12,100)	-11.1 %
Fund Balance, Beginning of Year	4,273,712	4,719,294		4,719,294		
Fund Balance, End of Year	4,719,294	4,828,743		4,816,643		

**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	2021-22 Actuals	2022-23 Current Budget	Year to Date Actuals 12-31-2022	2022-23 Q2 Revised Budget	Requested Adjustments	% Change from Current Budget
<b>Revenues by Source</b>						
<b>Licenses, Permits and Service Charges</b>						
Charges For Services	4,477,549	5,612,925	2,300,535	5,612,925	0	0.0 %
<b>Use of Money and Property</b>						
Investment Interest	(15,680)	7,100	3,731	0	(7,100)	-100.0 %
<b>Operating Transfers In</b>						
Contribution From Measure S	300,000	300,000	150,000	300,000	0	0.0 %
<b>Total Revenues and Other Sources</b>	<b>4,761,869</b>	<b>5,920,025</b>	<b>2,454,266</b>	<b>5,912,925</b>	<b>(7,100)</b>	<b>-0.1 %</b>
<b>Expenditures by Category</b>						
Salaries & Benefits	2,204,994	2,520,960	1,276,742	2,520,960	0	0.0 %
Operations & Maintenance	2,410,863	3,326,425	1,432,594	3,326,425	0	0.0 %
Internal Service Fund Allocations	2,660	2,660	1,330	2,660	0	0.0 %
Capital Outlay	0	115,000	4,140	115,000	0	0.0 %
<b>Total Expenditures and Other Financing Uses</b>	<b>4,618,517</b>	<b>5,965,045</b>	<b>2,714,805</b>	<b>5,965,045</b>	<b>0</b>	<b>0.0 %</b>
Excess of Revenues Over (Under) Expenditures	143,352	(45,020)	(260,539)	(52,120)	(7,100)	15.8 %
Fund Balance, Beginning of Year	1,305,662	1,449,014		1,449,014		
Fund Balance, End of Year	1,449,014	1,403,994		1,396,894		

**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	2021-22 Actuals	2022-23 Current Budget	Year to Date Actuals 12-31-2022	2022-23 Q2 Revised Budget	Requested Adjustments	% Change from Current Budget
<b>Revenues by Source</b>						
<b>Licenses, Permits and Service Charges</b>						
Charges For Services	190,474	160,000	84,462	160,000	0	0.0 %
<b>Use of Money and Property</b>						
Investment Interest	(15,493)	8,300	1,342	0	(8,300)	-100.0 %
<b>Operating Transfers In</b>						
Contribution From Measure S	500,000	500,000	250,000	500,000	0	0.0 %
<b>Total Revenues and Other Sources</b>	<b>674,981</b>	<b>668,300</b>	<b>335,804</b>	<b>660,000</b>	<b>(8,300)</b>	<b>-1.2 %</b>
<b>Expenditures by Category</b>						
Operations & Maintenance	264,356	0	0	0	0	0.0 %
Capital Outlay	0	172,787	67,181	472,787	300,000	173.6 %
<b>Total Expenditures and Other Financing Uses</b>	<b>264,356</b>	<b>172,787</b>	<b>67,181</b>	<b>472,787</b>	<b>300,000</b>	<b>173.6 %</b>
Excess of Revenues Over (Under) Expenditures	410,625	495,513	268,623	187,213	(308,300)	-62.2 %
Fund Balance, Beginning of Year	2,060,546	2,471,171		2,471,171		
Fund Balance, End of Year	2,471,171	2,966,685		2,658,385		

**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	2021-22 Actuals	2022-23 Current Budget	Year to Date Actuals 12-31-2022	2022-23 Q2 Revised Budget	Requested Adjustments	% Change from Current Budget
<b>Revenues by Source</b>						
<b>Licenses, Permits and Service Charges</b>						
Charges For Services	336,771	379,963	165,722	379,963	0	0.0 %
<b>Use of Money and Property</b>						
Investment Interest	(301)	105	104	0	(105)	-100.0 %
<b>Total Revenues and Other Sources</b>	<b>336,470</b>	<b>380,068</b>	<b>165,826</b>	<b>379,963</b>	<b>(105)</b>	<b>0.0 %</b>
<b>Expenditures by Category</b>						
Salaries & Benefits	239,455	253,946	135,646	253,946	0	0.0 %
Operations & Maintenance	97,617	126,018	93,433	126,018	0	0.0 %
<b>Total Expenditures and Other Financing Uses</b>	<b>337,072</b>	<b>379,963</b>	<b>229,079</b>	<b>379,963</b>	<b>0</b>	<b>0.0 %</b>
Excess of Revenues Over (Under) Expenditures	(602)	105	(63,253)	0	(105)	-100.1 %
Fund Balance, Beginning of Year	4,024	3,422		3,422		
Fund Balance, End of Year	3,422	3,527		3,422		

**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	2021-22 Actuals	2022-23 Current Budget	Year to Date Actuals 12-31-2022	2022-23 Q2 Revised Budget	Requested Adjustments	% Change from Current Budget
<b>Revenues by Source</b>						
<b>Licenses, Permits and Service Charges</b>						
Charges For Services	41,997	25,000	20,234	25,000	0	0.0 %
<b>Use of Money and Property</b>						
Investment Interest	(2,516)	2,600	347	0	(2,600)	-100.0 %
<b>Total Revenues and Other Sources</b>	<b>39,481</b>	<b>27,600</b>	<b>20,581</b>	<b>25,000</b>	<b>(2,600)</b>	<b>-9.4 %</b>
<b>Expenditures by Category</b>						
Operations & Maintenance	54,403	0	0	0	0	0.0 %
Capital Outlay	0	25,000	12,964	25,000	0	0.0 %
<b>Total Expenditures and Other Financing Uses</b>	<b>54,403</b>	<b>25,000</b>	<b>12,964</b>	<b>25,000</b>	<b>0</b>	<b>0.0 %</b>
Excess of Revenues Over (Under) Expenditures	(14,922)	2,600	7,618	0	(2,600)	-100.0 %
Fund Balance, Beginning of Year	404,324	389,402		389,402		
Fund Balance, End of Year	389,402	392,002		389,402		

**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	2021-22 Actuals	2022-23 Current Budget	Year to Date Actuals 12-31-2022	2022-23 Q2 Revised Budget	Requested Adjustments	% Change from Current Budget
<b>Revenues by Source</b>						
<b>Licenses, Permits and Service Charges</b>						
Charges For Services	1,475,674	1,651,435	580,711	1,651,435	0	0.0 %
<b>Use of Money and Property</b>						
Investment Interest	(5,485)	960	1,357	0	(960)	-100.0 %
<b>Total Revenues and Other Sources</b>	<b>1,470,189</b>	<b>1,652,395</b>	<b>582,068</b>	<b>1,651,435</b>	<b>(960)</b>	<b>-0.1 %</b>
<b>Expenditures by Category</b>						
Salaries & Benefits	431,172	598,277	243,220	598,277	0	0.0 %
Operations & Maintenance	1,049,988	1,058,708	533,191	1,058,708	0	0.0 %
<b>Total Expenditures and Other Financing Uses</b>	<b>1,481,160</b>	<b>1,656,985</b>	<b>776,411</b>	<b>1,656,985</b>	<b>0</b>	<b>0.0 %</b>
Excess of Revenues Over (Under) Expenditures	(10,971)	(4,590)	(194,343)	(5,550)	(960)	20.9 %
Fund Balance, Beginning of Year	588,587	577,616		577,616		
Fund Balance, End of Year	577,616	573,026		572,066		

**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	2021-22 Actuals	2022-23 Current Budget	Year to Date Actuals 12-31-2022	2022-23 Q2 Revised Budget	Requested Adjustments	% Change from Current Budget
<b>Revenues by Source</b>						
<b>Licenses, Permits and Service Charges</b>						
Charges For Services	64,643	76,009	36,816	76,009	0	0.0 %
<b>Use of Money and Property</b>						
Investment Interest	(2,185)	3,400	233	0	(3,400)	-100.0 %
<b>Operating Transfers In</b>						
Contribution From Measure S	660,000	910,000	455,000	910,000	0	0.0 %
<b>Total Revenues and Other Sources</b>	<b>722,458</b>	<b>989,409</b>	<b>492,049</b>	<b>986,009</b>	<b>(3,400)</b>	<b>-0.3 %</b>
<b>Expenditures by Category</b>						
Operations & Maintenance	105,338	0	0	0	0	0.0 %
Capital Outlay	4,138	10,191	10,224	10,191	0	0.0 %
Transfers	249,644	750,000	0	750,000	0	0.0 %
<b>Total Expenditures and Other Financing Uses</b>	<b>359,120</b>	<b>760,191</b>	<b>10,224</b>	<b>760,191</b>	<b>0</b>	<b>0.0 %</b>
Excess of Revenues Over (Under) Expenditures	363,338	229,218	481,825	225,818	(3,400)	-1.5 %
Fund Balance, Beginning of Year	382,769	746,107		746,107		
Fund Balance, End of Year	746,107	975,325		971,925		

**Fund Description**

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