



FUND: 001 - GENERAL FUND

| Description | 2020-21 Actuals | 2021-22 Current Budget | Year to Date Actuals 6-30-2022 | 2021-22 Q4 Revised Budget | Requested Adjustments | % Change from Current Budget |
|--|--------------------|------------------------------|--------------------------------------|---------------------------------|--------------------------|------------------------------------|
| Revenues by Source | | | | | | |
| Taxes and Franchises | | | | | | |
| Property Tax | 9,413,841 | 9,861,418 | 10,040,635 | 9,861,418 | 0 | 0.0% |
| Sales Tax | 42,573,718 | 45,979,616 | 49,147,752 | 45,979,616 | 0 | 0.0% |
| Sales Tax Sharing Agreement | (1,216,873) | (1,277,716) | (1,306,605) | (1,277,716) | 0 | 0.0% |
| Franchise Fees | 3,724,781 | 3,738,356 | 3,681,119 | 3,738,356 | 0 | 0.0% |
| Transient Occupancy Tax | 3,022,209 | 3,746,636 | 4,530,407 | 3,746,636 | 0 | 0.0% |
| Special Tax (Measure C) | 1,892,962 | 1,872,624 | 1,817,297 | 1,872,624 | 0 | 0.0% |
| Licenses, Permits and Service Charges | | | | | | |
| Development Impact Fees | 22,708 | 18,000 | 47,440 | 18,000 | 0 | 0.0% |
| Charges For Services | 0 | 0 | 1,190 | 0 | 0 | 0.0% |
| Business Licenses | 256,845 | 260,100 | 258,390 | 260,100 | 0 | 0.0% |
| Land Development | 2,292,104 | 1,187,090 | 2,023,361 | 1,187,090 | 0 | 0.0% |
| Public Works | 4,750 | 4,845 | 0 | 4,845 | 0 | 0.0% |
| Parks Maintenance | 0 | 1,020 | 0 | 1,020 | 0 | 0.0% |
| Building | 2,317,035 | 2,539,552 | 3,074,244 | 2,539,552 | 0 | 0.0% |
| Planning | 631,350 | 802,486 | 640,803 | 802,486 | 0 | 0.0% |
| Police | 45,227 | 47,000 | 93,805 | 47,000 | 0 | 0.0% |
| Fire | 953,382 | 837,002 | 1,172,635 | 837,002 | 0 | 0.0% |
| Development Fees | 164,698 | 211,470 | 341,599 | 211,470 | 0 | 0.0% |
| Fines and Forfeitures | | | | | | |
| Fines & Forfeitures | 539,794 | 503,343 | 563,045 | 503,343 | 0 | 0.0% |
| Use of Money and Property | | | | | | |
| Investment Interest | (320,090) | 72,500 | (2,097,251) | 72,500 | 0 | 0.0% |
| Lease/Rental Income | 140,303 | 213,625 | 230,705 | 213,625 | 0 | 0.0% |
| Other | 79,231 | 79,967 | 63,284 | 79,967 | 0 | 0.0% |
| Intergovernmental Revenues | | | | | | |
| Property Tax In Lieu Of VLF | 8,798,060 | 9,194,656 | 9,195,968 | 9,194,656 | 0 | 0.0% |
| Vehicle License Fees | 82,123 | 86,229 | 130,279 | 86,229 | 0 | 0.0% |
| Grants | 3,500 | 0 | 16,508 | 0 | 0 | 0.0% |
| Reimbursements | | | | | | |
| Capital Improvement Program | 2,196,284 | 2,290,748 | 2,656,349 | 2,290,748 | 0 | 0.0% |
| Pechanga IGA | 688,803 | 352,363 | 368,219 | 352,363 | 0 | 0.0% |
| Other Reimbursements | 302,830 | 670,460 | 386,475 | 670,460 | 0 | 0.0% |
| Operating Transfers In | | | | | | |
| Operating Transfers In | 4,264,863 | 10,585,010 | 10,310,929 | 10,669,691 | 84,681 | 0.8% |
| Contribution From Measure S | 5,944,780 | 6,266,670 | 6,266,670 | 6,266,670 | 0 | 0.0% |
| Miscellaneous | | | | | | |
| Miscellaneous | 55,022 | 54,560 | 50,192 | 54,560 | 0 | 0.0% |
| Total Revenues and Other Sources | 88,874,241 | 100,199,630 | 103,705,445 | 100,284,311 | 84,681 | 0.08% |



FUND: 001 - GENERAL FUND

| Description | 2020-21 Actuals | 2021-22 Current Budget | Year to Date Actuals 6-30-2022 | 2021-22 Q4 Revised Budget | Requested Adjustments | % Change from Current Budget |
|--|--------------------|------------------------------|--------------------------------------|---------------------------------|--------------------------|------------------------------------|
| Expenditures by Category | | | | | | |
| Salaries & Benefits | 16,023,778 | 18,774,058 | 18,180,891 | 18,694,058 | (80,000) | -0.43% |
| Operations & Maintenance | 50,122,286 | 57,032,090 | 53,829,052 | 57,112,090 | 80,000 | 0.14% |
| Internal Service Fund Allocations | 5,152,670 | 6,210,068 | 6,011,184 | 6,210,068 | 0 | 0.0% |
| Capital Outlay | 131,441 | 1,108,276 | 821,501 | 1,108,276 | 0 | 0.0% |
| Transfers | 4,733,575 | 14,080,421 | 14,080,420 | 14,080,421 | 0 | 0.0% |
| Total Expenditures and Other Financing Uses | 76,163,751 | 97,204,913 | 92,923,048 | 97,204,913 | 0 | 0.0% |
| Excess of Revenues Over (Under) Expenditures | 12,710,490 | 2,994,716 | 10,782,396 | 3,079,397 | 84,681 | 2.83% |
| Fund Balance, Beginning of Year | 32,533,450 | 45,243,940 | 45,243,940 | 45,243,940 | | |
| Fund Balance, End of Year | 45,243,940 | 48,238,657 | 56,026,337 | 48,323,338 | | |

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 | 2020-21 Actuals | 2021-22 Current Budget | Year to Date Actuals 6-30-2022 | 2021-22 Q4 Revised Budget | Requested Adjustments | % Change from Current Budget |
|--|--------------------|------------------------------|--------------------------------------|---------------------------------|--------------------------|------------------------------------|
| Revenues by Source | | | | | | |
| Taxes and Franchises | | | | | | |
| Transactions And Use Tax | 33,484,758 | 36,163,539 | 39,199,804 | 36,163,539 | 0 | 0.0% |
| Use of Money and Property | | | | | | |
| Investment Interest | 40,650 | 69,000 | (215,735) | 69,000 | 0 | 0.0% |
| Total Revenues and Other Sources | 33,525,409 | 36,232,539 | 38,984,069 | 36,232,539 | 0 | 0.0% |
| Expenditures by Category | | | | | | |
| Transfers | 23,755,497 | 50,062,859 | 29,523,899 | 50,062,859 | 0 | 0.0% |
| Total Expenditures and Other Financing Uses | 23,755,497 | 50,062,859 | 29,523,899 | 50,062,859 | 0 | 0.0% |
| Excess of Revenues Over (Under) Expenditures | 9,769,912 | (13,830,320) | 9,460,170 | (13,830,320) | 0 | 0.0% |
| <hr/> | | | | | | |
| Fund Balance, Beginning of Year | 15,445,691 | 25,215,603 | 25,215,603 | 25,215,603 | | |
| Fund Balance, End of Year | 25,215,603 | 11,385,283 | 34,675,773 | 11,385,283 | | |

Fund Description

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



FUND: 006 - FIRE FACILITY ACQUISITION FUND

| Description | 2020-21 Actuals | 2021-22 Current Budget | Year to Date Actuals 6-30-2022 | 2021-22 Q4 Revised Budget | Requested Adjustments | % Change from Current Budget |
|--|--------------------|------------------------------|--------------------------------------|---------------------------------|--------------------------|------------------------------------|
| Revenues by Source | | | | | | |
| Operating Transfers In | | | | | | |
| Operating Transfers In | 0 | 1,500,000 | 1,500,000 | 1,500,000 | 0 | 0.0% |
| Total Revenues and Other Sources | 0 | 1,500,000 | 1,500,000 | 1,500,000 | 0 | 0.0% |
| Excess of Revenues Over (Under) Expenditures | 0 | 1,500,000 | 1,500,000 | 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 | 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 | 2020-21 Actuals | 2021-22 Current Budget | Year to Date Actuals 6-30-2022 | 2021-22 Q4 Revised Budget | Requested Adjustments | % Change from Current Budget |
|--|--------------------|------------------------------|--------------------------------------|---------------------------------|--------------------------|------------------------------------|
| Revenues by Source | | | | | | |
| Licenses, Permits and Service Charges | | | | | | |
| Development Fees | 0 | 0 | 1,943 | 0 | 0 | 0.0% |
| Use of Money and Property | | | | | | |
| Investment Interest | 0 | 0 | (3) | 0 | 0 | 0.0% |
| Total Revenues and Other Sources | 0 | 0 | 1,940 | 0 | 0 | 0.0% |
| Excess of Revenues Over (Under) Expenditures | 0 | 0 | 1,940 | 0 | 0 | 0.0% |
| <hr/> | | | | | | |
| Fund Balance, Beginning of Year | 0 | 0 | 0 | 0 | | |
| Fund Balance, End of Year | 0 | 0 | 1,940 | 0 | | |

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 | 2020-21 Actuals | 2021-22 Current Budget | Year to Date Actuals 6-30-2022 | 2021-22 Q4 Revised Budget | Requested Adjustments | % Change from Current Budget |
|--|--------------------|------------------------------|--------------------------------------|---------------------------------|--------------------------|------------------------------------|
| Revenues by Source | | | | | | |
| Licenses, Permits and Service Charges | | | | | | |
| Development Impact Fees | 0 | 688,880 | 0 | 688,880 | 0 | 0.0% |
| Use of Money and Property | | | | | | |
| Investment Interest | 2,674 | 6,600 | (6,630) | 6,600 | 0 | 0.0% |
| Total Revenues and Other Sources | 2,674 | 695,480 | (6,630) | 695,480 | 0 | 0.0% |
| Expenditures by Category | | | | | | |
| Transfers | 0 | 500,857 | 0 | 500,857 | 0 | 0.0% |
| Total Expenditures and Other Financing Uses | 0 | 500,857 | 0 | 500,857 | 0 | 0.0% |
| Excess of Revenues Over (Under) Expenditures | 2,674 | 194,623 | (6,630) | 194,623 | 0 | 0.0% |
| Fund Balance, Beginning of Year | 892,717 | 895,391 | 895,391 | 895,391 | | |
| Fund Balance, End of Year | 895,391 | 1,090,014 | 888,761 | 1,090,014 | | |

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: 107 - CARES ACT

| Description | 2020-21 Actuals | 2021-22 Current Budget | Year to Date Actuals 6-30-2022 | 2021-22 Q4 Revised Budget | Requested Adjustments | % Change from Current Budget |
|--|--------------------|------------------------------|--------------------------------------|---------------------------------|--------------------------|------------------------------------|
| Revenues by Source | | | | | | |
| Intergovernmental Revenues | | | | | | |
| Grants | 1,382,508 | 0 | 0 | 0 | 0 | 0.0% |
| Total Revenues and Other Sources | 1,382,508 | 0 | 0 | 0 | 0 | 0.0% |
| Expenditures by Category | | | | | | |
| Transfers | 1,382,508 | 0 | 0 | 0 | 0 | 0.0% |
| Total Expenditures and Other Financing Uses | 1,382,508 | 0 | 0 | 0 | 0 | 0.0% |
| Excess of Revenues Over (Under) Expenditures | 0 | 0 | 0 | 0 | 0 | 0.0% |
| Fund Balance, Beginning of Year | 0 | 0 | 0 | 0 | | |
| Fund Balance, End of Year | 0 | 0 | 0 | 0 | | |

Fund Description

This fund was established to account for the receipt of Federal 2020 Coronavirus Aid Relief and Economic Security Act (CARES) funds.



FUND: 108 - ARPA

| Description | 2020-21 Actuals | 2021-22 Current Budget | Year to Date Actuals 6-30-2022 | 2021-22 Q4 Revised Budget | Requested Adjustments | % Change from Current Budget |
|--|--------------------|------------------------------|--------------------------------------|---------------------------------|--------------------------|------------------------------------|
| Revenues by Source | | | | | | |
| Intergovernmental Revenues | | | | | | |
| Grants | 0 | 7,039,754 | 7,039,754 | 7,039,754 | 0 | 0.0% |
| Total Revenues and Other Sources | 0 | 7,039,754 | 7,039,754 | 7,039,754 | 0 | 0.0% |
| Expenditures by Category | | | | | | |
| Transfers | 0 | 7,039,754 | 7,039,754 | 7,039,754 | 0 | 0.0% |
| Total Expenditures and Other Financing Uses | 0 | 7,039,754 | 7,039,754 | 7,039,754 | 0 | 0.0% |
| Excess of Revenues Over (Under) Expenditures | 0 | 0 | 0 | 0 | 0 | 0.0% |
| Fund Balance, Beginning of Year | | 0 | 0 | 0 | | |
| Fund Balance, End of Year | 0 | 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 | 2020-21 Actuals | 2021-22 Current Budget | Year to Date Actuals 6-30-2022 | 2021-22 Q4 Revised Budget | Requested Adjustments | % Change from Current Budget |
|--|--------------------|------------------------------|--------------------------------------|---------------------------------|--------------------------|------------------------------------|
| Revenues by Source | | | | | | |
| Operating Transfers In | | | | | | |
| Operating Transfers In | 0 | 7,040,000 | 7,040,000 | 7,040,000 | 0 | 0.0% |
| Total Revenues and Other Sources | 0 | 7,040,000 | 7,040,000 | 7,040,000 | 0 | 0.0% |
| Expenditures by Category | | | | | | |
| Salaries & Benefits | 0 | 20,395 | 5,106 | 20,395 | 0 | 0.0% |
| Transfers | 0 | 4,000,000 | 0 | 4,000,000 | 0 | 0.0% |
| Total Expenditures and Other Financing Uses | 0 | 4,020,395 | 5,106 | 4,020,395 | 0 | 0.0% |
| Excess of Revenues Over (Under) Expenditures | 0 | 3,019,605 | 7,034,894 | 3,019,605 | 0 | 0.0% |
| <hr/> | | | | | | |
| Fund Balance, Beginning of Year | | 0 | 0 | 0 | | |
| Fund Balance, End of Year | 0 | 3,019,605 | 7,034,894 | 3,019,605 | | |

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 | 2020-21 Actuals | 2021-22 Current Budget | Year to Date Actuals 6-30-2022 | 2021-22 Q4 Revised Budget | Requested Adjustments | % Change from Current Budget |
|--|--------------------|------------------------------|--------------------------------------|---------------------------------|--------------------------|------------------------------------|
| Revenues by Source | | | | | | |
| Taxes and Franchises | | | | | | |
| Gas Tax | 2,511,401 | 2,945,795 | 2,631,694 | 2,945,795 | 0 | 0.0% |
| Use of Money and Property | | | | | | |
| Investment Interest | 1,768 | 0 | 7,035 | 0 | 0 | 0.0% |
| Total Revenues and Other Sources | 2,513,170 | 2,945,795 | 2,638,730 | 2,945,795 | 0 | 0.0% |
| Expenditures by Category | | | | | | |
| Transfers | 2,513,170 | 3,047,672 | 2,740,607 | 3,047,672 | 0 | 0.0% |
| Total Expenditures and Other Financing Uses | 2,513,170 | 3,047,672 | 2,740,607 | 3,047,672 | 0 | 0.0% |
| Excess of Revenues Over (Under) Expenditures | 0 | (101,877) | (101,877) | (101,877) | 0 | 0.0% |
| <hr/> | | | | | | |
| Fund Balance, Beginning of Year | 101,877 | 101,877 | 101,877 | 101,877 | | |
| Fund Balance, End of Year | 101,877 | 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 | 2020-21 Actuals | 2021-22 Current Budget | Year to Date Actuals 6-30-2022 | 2021-22 Q4 Revised Budget | Requested Adjustments | % Change from Current Budget |
|--|--------------------|------------------------------|--------------------------------------|---------------------------------|--------------------------|------------------------------------|
| Revenues by Source | | | | | | |
| Taxes and Franchises | | | | | | |
| Gas Tax | 2,058,949 | 2,335,769 | 2,250,420 | 2,335,769 | 0 | 0.0% |
| Use of Money and Property | | | | | | |
| Investment Interest | 4,692 | 14,250 | (23,994) | 14,250 | 0 | 0.0% |
| Total Revenues and Other Sources | 2,063,640 | 2,350,019 | 2,226,427 | 2,350,019 | 0 | 0.0% |
| Expenditures by Category | | | | | | |
| Transfers | 1,802,742 | 3,790,721 | 2,250,420 | 3,790,721 | 0 | 0.0% |
| Total Expenditures and Other Financing Uses | 1,802,742 | 3,790,721 | 2,250,420 | 3,790,721 | 0 | 0.0% |
| Excess of Revenues Over (Under) Expenditures | 260,898 | (1,440,702) | (23,993) | (1,440,702) | 0 | 0.0% |
| <hr/> | | | | | | |
| Fund Balance, Beginning of Year | 1,324,432 | 1,585,330 | 1,585,330 | 1,585,330 | | |
| Fund Balance, End of Year | 1,585,330 | 144,628 | 1,561,337 | 144,628 | | |

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 | 2020-21 Actuals | 2021-22 Current Budget | Year to Date Actuals 6-30-2022 | 2021-22 Q4 Revised Budget | Requested Adjustments | % Change from Current Budget |
|--|--------------------|------------------------------|--------------------------------------|---------------------------------|--------------------------|------------------------------------|
| Revenues by Source | | | | | | |
| Use of Money and Property | | | | | | |
| Investment Interest | 3,953 | 10,800 | (37,492) | 10,800 | 0 | 0.0% |
| Operating Transfers In | | | | | | |
| Contribution From Measure S | 2,000,000 | 2,000,000 | 2,000,000 | 2,000,000 | 0 | 0.0% |
| Total Revenues and Other Sources | 2,003,953 | 2,010,800 | 1,962,508 | 2,010,800 | 0 | 0.0% |
| Excess of Revenues Over (Under) Expenditures | 2,003,953 | 2,010,800 | 1,962,508 | 2,010,800 | 0 | 0.0% |
| | | | | | | |
| Fund Balance, Beginning of Year | 1,457,541 | 3,461,494 | 3,461,494 | 3,461,494 | | |
| Fund Balance, End of Year | 3,461,494 | 5,472,294 | 5,424,001 | 5,472,294 | | |

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 | 2020-21 Actuals | 2021-22 Current Budget | Year to Date Actuals 6-30-2022 | 2021-22 Q4 Revised Budget | Requested Adjustments | % Change from Current Budget |
|--|--------------------|------------------------------|--------------------------------------|---------------------------------|--------------------------|------------------------------------|
| Revenues by Source | | | | | | |
| Licenses, Permits and Service Charges | | | | | | |
| Development Impact Fees | 2,046,369 | 3,782,168 | 2,445,390 | 3,782,168 | 0 | 0.0% |
| Quimby Fees | 34,441 | 2,300,445 | 1,952,029 | 2,300,445 | 0 | 0.0% |
| Use of Money and Property | | | | | | |
| Investment Interest | 7,648 | 22,000 | (43,616) | 22,000 | 0 | 0.0% |
| Total Revenues and Other Sources | 2,088,459 | 6,104,613 | 4,353,803 | 6,104,613 | 0 | 0.0% |
| Expenditures by Category | | | | | | |
| Transfers | 1,115,835 | 5,681,330 | 264,039 | 5,681,330 | 0 | 0.0% |
| Total Expenditures and Other Financing Uses | 1,115,835 | 5,681,330 | 264,039 | 5,681,330 | 0 | 0.0% |
| Excess of Revenues Over (Under) Expenditures | 972,624 | 423,283 | 4,089,764 | 423,283 | 0 | 0.0% |
| Fund Balance, Beginning of Year | 2,592,355 | 3,564,979 | 3,564,979 | 3,564,979 | | |
| Fund Balance, End of Year | 3,564,979 | 3,988,262 | 7,654,743 | 3,988,262 | | |

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 | 2020-21 Actuals | 2021-22 Current Budget | Year to Date Actuals 6-30-2022 | 2021-22 Q4 Revised Budget | Requested Adjustments | % Change from Current Budget |
|--|--------------------|------------------------------|--------------------------------------|---------------------------------|--------------------------|------------------------------------|
| Revenues by Source | | | | | | |
| Taxes and Franchises | | | | | | |
| Peg Fees | 215,696 | 220,207 | 198,322 | 220,207 | 0 | 0.0% |
| Use of Money and Property | | | | | | |
| Investment Interest | 1,277 | 3,300 | (5,266) | 3,300 | 0 | 0.0% |
| Total Revenues and Other Sources | 216,973 | 223,507 | 193,057 | 223,507 | 0 | 0.0% |
| Expenditures by Category | | | | | | |
| Capital Outlay | 21,122 | 265,000 | 106,045 | 265,000 | 0 | 0.0% |
| Total Expenditures and Other Financing Uses | 21,122 | 265,000 | 106,045 | 265,000 | 0 | 0.0% |
| Excess of Revenues Over (Under) Expenditures | 195,851 | (41,493) | 87,011 | (41,493) | 0 | 0.0% |
| <hr/> | | | | | | |
| Fund Balance, Beginning of Year | 427,810 | 623,661 | 623,661 | 623,661 | | |
| Fund Balance, End of Year | 623,661 | 582,168 | 710,672 | 582,168 | | |

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 | 2020-21 Actuals | 2021-22 Current Budget | Year to Date Actuals 6-30-2022 | 2021-22 Q4 Revised Budget | Requested Adjustments | % Change from Current Budget |
|--|--------------------|------------------------------|--------------------------------------|---------------------------------|--------------------------|------------------------------------|
| Revenues by Source | | | | | | |
| Intergovernmental Revenues | | | | | | |
| Community Development Block Grant | 63,909 | 1,951,752 | 646,010 | 1,951,752 | 0 | 0.0% |
| CDBG - CV GRANTS | 0 | 329,000 | 329,000 | 329,000 | 0 | 0.0% |
| CDBG - CV2 GRANTS | 0 | 836,934 | 125,182 | 836,934 | 0 | 0.0% |
| Operating Transfers In | | | | | | |
| Operating Transfers In | 412,056 | 0 | 0 | 0 | 0 | 0.0% |
| Total Revenues and Other Sources | 475,965 | 3,117,686 | 1,100,192 | 3,117,686 | 0 | 0.0% |
| Expenditures by Category | | | | | | |
| Salaries & Benefits | 106,706 | 35,039 | 36,635 | 35,039 | 0 | 0.0% |
| Operations & Maintenance | 464,058 | 1,066,710 | 317,891 | 1,066,710 | 0 | 0.0% |
| Transfers | 124,248 | 1,334,971 | 354,159 | 1,334,971 | 0 | 0.0% |
| Total Expenditures and Other Financing Uses | 695,013 | 2,436,719 | 708,685 | 2,436,719 | 0 | 0.0% |
| Excess of Revenues Over (Under) Expenditures | (219,048) | 680,967 | 391,506 | 680,967 | 0 | 0.0% |
| Fund Balance, Beginning of Year | (63,909) | (282,957) | (282,957) | (282,957) | | |
| Fund Balance, End of Year | (282,957) | 398,010 | 108,550 | 398,010 | | |

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 | 2020-21 Actuals | 2021-22 Current Budget | Year to Date Actuals 6-30-2022 | 2021-22 Q4 Revised Budget | Requested Adjustments | % Change from Current Budget |
|--|--------------------|------------------------------|--------------------------------------|---------------------------------|--------------------------|------------------------------------|
| Revenues by Source | | | | | | |
| Use of Money and Property | | | | | | |
| Investment Interest | 573 | 1,500 | (6,210) | 1,500 | 0 | 0.0% |
| Reimbursements | | | | | | |
| Other Reimbursements | 640,755 | 0 | 0 | 0 | 0 | 0.0% |
| Total Revenues and Other Sources | 641,328 | 1,500 | (6,210) | 1,500 | 0 | 0.0% |
| Expenditures by Category | | | | | | |
| Transfers | 0 | 600,000 | 0 | 600,000 | 0 | 0.0% |
| Total Expenditures and Other Financing Uses | 0 | 600,000 | 0 | 600,000 | 0 | 0.0% |
| Excess of Revenues Over (Under) Expenditures | 641,328 | (598,500) | (6,210) | (598,500) | 0 | 0.0% |
| <hr/> | | | | | | |
| Fund Balance, Beginning of Year | 198,410 | 839,738 | 839,738 | 839,738 | | |
| Fund Balance, End of Year | 839,738 | 241,238 | 833,528 | 241,238 | | |

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 | 2020-21 Actuals | 2021-22 Current Budget | Year to Date Actuals 6-30-2022 | 2021-22 Q4 Revised Budget | Requested Adjustments | % Change from Current Budget |
|--|--------------------|------------------------------|--------------------------------------|---------------------------------|--------------------------|------------------------------------|
| Revenues by Source | | | | | | |
| Use of Money and Property | | | | | | |
| Investment Interest | (55) | 315 | (1,851) | 315 | 0 | 0.0% |
| Intergovernmental Revenues | | | | | | |
| AB2766 Motor Vehicle Subvention | 146,208 | 146,915 | 106,782 | 146,915 | 0 | 0.0% |
| Total Revenues and Other Sources | 146,153 | 147,230 | 104,930 | 147,230 | 0 | 0.0% |
| Expenditures by Category | | | | | | |
| Operations & Maintenance | 0 | 20,404 | 20,000 | 20,404 | 0 | 0.0% |
| Transfers | (10,934) | 217,634 | 6,700 | 217,634 | 0 | 0.0% |
| Total Expenditures and Other Financing Uses | (10,934) | 238,038 | 26,700 | 238,038 | 0 | 0.0% |
| Excess of Revenues Over (Under) Expenditures | 157,087 | (90,808) | 78,230 | (90,808) | 0 | 0.0% |
| <hr/> | | | | | | |
| Fund Balance, Beginning of Year | 15,214 | 172,301 | 172,301 | 172,301 | | |
| Fund Balance, End of Year | 172,301 | 81,493 | 250,531 | 81,493 | | |

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 | 2020-21 Actuals | 2021-22 Current Budget | Year to Date Actuals 6-30-2022 | 2021-22 Q4 Revised Budget | Requested Adjustments | % Change from Current Budget |
|--|--------------------|------------------------------|--------------------------------------|---------------------------------|--------------------------|------------------------------------|
| Revenues by Source | | | | | | |
| Use of Money and Property | | | | | | |
| Investment Interest | 350 | 665 | 908 | 665 | 0 | 0.0% |
| Intergovernmental Revenues | | | | | | |
| SLESF Grant | 365,455 | 279,185 | 277,001 | 279,185 | 0 | 0.0% |
| Total Revenues and Other Sources | 365,806 | 279,850 | 277,909 | 279,850 | 0 | 0.0% |
| Expenditures by Category | | | | | | |
| Transfers | 279,185 | 279,850 | 364,530 | 364,531 | 84,681 | 30.26% |
| Total Expenditures and Other Financing Uses | 279,185 | 279,850 | 364,530 | 364,531 | 84,681 | 30.26% |
| Excess of Revenues Over (Under) Expenditures | 86,621 | 0 | (86,621) | (84,681) | (84,681) | -100.0% |
| <hr/> | | | | | | |
| Fund Balance, Beginning of Year | 0 | 86,621 | 86,621 | 86,621 | | |
| Fund Balance, End of Year | 86,621 | 86,621 | 0 | 1,940 | | |

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 | 2020-21 Actuals | 2021-22 Current Budget | Year to Date Actuals 6-30-2022 | 2021-22 Q4 Revised Budget | Requested Adjustments | % Change from Current Budget |
|--|--------------------|------------------------------|--------------------------------------|---------------------------------|--------------------------|------------------------------------|
| Revenues by Source | | | | | | |
| Use of Money and Property | | | | | | |
| Investment Interest | 83 | 200 | (255) | 200 | 0 | 0.0% |
| Total Revenues and Other Sources | 83 | 200 | (255) | 200 | 0 | 0.0% |
| Expenditures by Category | | | | | | |
| Transfers | 0 | 27,407 | 26,952 | 27,407 | 0 | 0.0% |
| Total Expenditures and Other Financing Uses | 0 | 27,407 | 26,952 | 27,407 | 0 | 0.0% |
| Excess of Revenues Over (Under) Expenditures | 83 | (27,207) | (27,207) | (27,207) | 0 | 0.0% |
| Fund Balance, Beginning of Year | 27,124 | 27,207 | 27,207 | 27,207 | | |
| Fund Balance, End of Year | 27,207 | () | () | () | | |

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 | 2020-21 Actuals | 2021-22 Current Budget | Year to Date Actuals 6-30-2022 | 2021-22 Q4 Revised Budget | Requested Adjustments | % Change from Current Budget |
|--|--------------------|------------------------------|--------------------------------------|---------------------------------|--------------------------|------------------------------------|
| Revenues by Source | | | | | | |
| Taxes and Franchises | | | | | | |
| Redevelopment Property Tax Fund Distribution | 0 | 1,301,719 | 0 | 1,301,719 | 0 | 0.0% |
| Use of Money and Property | | | | | | |
| Investment Interest | 5,883 | 14,000 | (13,847) | 14,000 | 0 | 0.0% |
| Lease/Rental Income | 84,019 | 0 | (14,301) | 0 | 0 | 0.0% |
| Other | 3,000 | 10,327,424 | 0 | 10,327,424 | 0 | 0.0% |
| Intergovernmental Revenues | | | | | | |
| Agency Trust Contribution | 250,000 | 250,000 | 250,000 | 250,000 | 0 | 0.0% |
| Miscellaneous | | | | | | |
| Miscellaneous | 38,869 | 0 | 0 | 0 | 0 | 0.0% |
| Total Revenues and Other Sources | 381,771 | 11,893,143 | 221,852 | 11,893,143 | 0 | 0.0% |
| Expenditures by Category | | | | | | |
| Salaries & Benefits | 225,918 | 244,801 | 240,712 | 244,801 | 0 | 0.0% |
| Operations & Maintenance | 23,379 | 159,185 | 37,088 | 159,185 | 0 | 0.0% |
| Internal Service Fund Allocations | 35,267 | 33,133 | 34,060 | 33,133 | 0 | 0.0% |
| Transfers | 0 | 11,629,143 | 0 | 11,629,143 | 0 | 0.0% |
| Total Expenditures and Other Financing Uses | 284,564 | 12,066,262 | 311,860 | 12,066,262 | 0 | 0.0% |
| Excess of Revenues Over (Under) Expenditures | 97,207 | (173,119) | (90,008) | (173,119) | 0 | 0.0% |
| <hr/> | | | | | | |
| Fund Balance, Beginning of Year | 11,957,411 | 12,054,618 | 12,054,618 | 12,054,618 | | |
| Fund Balance, End of Year | 12,054,618 | 11,881,500 | 11,964,611 | 11,881,500 | | |

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 | 2020-21 Actuals | 2021-22 Current Budget | Year to Date Actuals 6-30-2022 | 2021-22 Q4 Revised Budget | Requested Adjustments | % Change from Current Budget |
|--|--------------------|------------------------------|--------------------------------------|---------------------------------|--------------------------|------------------------------------|
| Revenues by Source | | | | | | |
| Use of Money and Property | | | | | | |
| Investment Interest | 20,949 | 53,500 | (74,771) | 53,500 | 0 | 0.0% |
| Intergovernmental Revenues | | | | | | |
| Measure A | 3,969,257 | 4,167,720 | 4,141,441 | 4,167,720 | 0 | 0.0% |
| Total Revenues and Other Sources | 3,990,206 | 4,221,220 | 4,066,670 | 4,221,220 | 0 | 0.0% |
| Expenditures by Category | | | | | | |
| Operations & Maintenance | 2,157,646 | 2,612,630 | 1,599,339 | 2,612,630 | 0 | 0.0% |
| Transfers | 143,600 | 7,575,889 | 2,834,725 | 7,575,889 | 0 | 0.0% |
| Total Expenditures and Other Financing Uses | 2,301,246 | 10,188,519 | 4,434,064 | 10,188,519 | 0 | 0.0% |
| Excess of Revenues Over (Under) Expenditures | 1,688,960 | (5,967,299) | (367,394) | (5,967,299) | 0 | 0.0% |
| <hr/> | | | | | | |
| Fund Balance, Beginning of Year | 7,741,676 | 9,430,636 | 9,430,636 | 9,430,636 | | |
| Fund Balance, End of Year | 9,430,636 | 3,463,337 | 9,063,242 | 3,463,337 | | |

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: 210 - CAPITAL IMPROVEMENT PROGRAM FUND

| Description | 2020-21 Actuals | 2021-22 Current Budget | Year to Date Actuals 6-30-2022 | 2021-22 Q4 Revised Budget | Requested Adjustments | % Change from Current Budget |
|--|--------------------|------------------------------|--------------------------------------|---------------------------------|--------------------------|------------------------------------|
| Revenues by Source | | | | | | |
| Licenses, Permits and Service Charges | | | | | | |
| Development Impact Fees | 1,025,835 | 3,487,378 | 124,952 | 3,487,378 | 0 | 0.0% |
| Quimby Fees | 0 | 2,193,952 | 0 | 2,193,952 | 0 | 0.0% |
| Use of Money and Property | | | | | | |
| Investment Interest | 75,560 | 0 | (26,240) | 0 | 0 | 0.0% |
| Intergovernmental Revenues | | | | | | |
| Grants | 185,000 | 1,453,056 | 639,405 | 1,453,056 | 0 | 0.0% |
| AB2766 Motor Vehicle Subvention | 0 | 217,634 | 6,700 | 217,634 | 0 | 0.0% |
| Reimbursements | | | | | | |
| Capital Improvement Program | 5,274,760 | 173,033,558 | 0 | 173,033,558 | 0 | 0.0% |
| Pechanga IGA | 0 | 5,000,000 | 5,000,000 | 5,000,000 | 0 | 0.0% |
| Other Reimbursements | 1,081,255 | 1,122,897 | 2,586,537 | 1,122,897 | 0 | 0.0% |
| Operating Transfers In | | | | | | |
| Operating Transfers In | 2,316,057 | 6,406,081 | 13,906,407 | 6,406,081 | 0 | 0.0% |
| Contribution From Measure S | 5,233,125 | 28,886,909 | 8,347,949 | 28,886,909 | 0 | 0.0% |
| Total Revenues and Other Sources | 15,191,593 | 221,801,465 | 30,585,710 | 221,801,465 | 0 | 0.0% |
| Expenditures by Category | | | | | | |
| CIP | 16,435,915 | 221,801,464 | 33,303,470 | 221,801,464 | 0 | 0.0% |
| Total Expenditures and Other Financing Uses | 16,435,915 | 221,801,464 | 33,303,470 | 221,801,464 | 0 | 0.0% |
| Excess of Revenues Over (Under) Expenditures | (1,244,322) | 1 | (2,717,760) | 1 | 0 | 0.0% |
| Fund Balance, Beginning of Year | 15,345,341 | 14,101,019 | 14,101,019 | 14,101,019 | | |
| Fund Balance, End of Year | 14,101,019 | 14,101,020 | 11,383,259 | 14,101,020 | | |

Fund Description

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



FUND: 300 - INSURANCE FUND

| Description | 2020-21 Actuals | 2021-22 Current Budget | Year to Date Actuals 6-30-2022 | 2021-22 Q4 Revised Budget | Requested Adjustments | % Change from Current Budget |
|--|--------------------|------------------------------|--------------------------------------|---------------------------------|--------------------------|------------------------------------|
| Revenues by Source | | | | | | |
| Licenses, Permits and Service Charges | | | | | | |
| Charges For Services | 974,037 | 1,174,010 | 1,380,637 | 1,174,010 | 0 | 0.0% |
| Use of Money and Property | | | | | | |
| Investment Interest | 3,433 | 8,200 | (9,398) | 8,200 | 0 | 0.0% |
| Total Revenues and Other Sources | 977,470 | 1,182,210 | 1,371,239 | 1,182,210 | 0 | 0.0% |
| Expenditures by Category | | | | | | |
| Salaries & Benefits | 99,097 | 144,811 | 136,378 | 144,811 | 0 | 0.0% |
| Operations & Maintenance | 877,714 | 1,152,464 | 1,201,915 | 1,245,464 | 93,000 | 8.07% |
| Uncategorized Expenses | (80,169) | 0 | 51,742 | 0 | 0 | 0.0% |
| Total Expenditures and Other Financing Uses | 896,642 | 1,297,275 | 1,390,035 | 1,390,275 | 93,000 | 7.17% |
| Excess of Revenues Over (Under) Expenditures | 80,828 | (115,065) | (18,795) | (208,065) | (93,000) | 80.82% |
| <hr/> | | | | | | |
| Fund Balance, Beginning of Year | 748,090 | 828,918 | 828,918 | 828,918 | | |
| Fund Balance, End of Year | 828,918 | 713,853 | 810,123 | 620,853 | | |

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 | 2020-21 Actuals | 2021-22 Current Budget | Year to Date Actuals 6-30-2022 | 2021-22 Q4 Revised Budget | Requested Adjustments | % Change from Current Budget |
|--|--------------------|------------------------------|--------------------------------------|---------------------------------|--------------------------|------------------------------------|
| Revenues by Source | | | | | | |
| Use of Money and Property | | | | | | |
| Investment Interest | 7,044 | 16,700 | (12,896) | 16,700 | 0 | 0.0% |
| Total Revenues and Other Sources | 7,044 | 16,700 | (12,896) | 16,700 | 0 | 0.0% |
| Expenditures by Category | | | | | | |
| Salaries & Benefits | 81,428 | 109,355 | 120,869 | 109,355 | 0 | 0.0% |
| Operations & Maintenance | 263,807 | 260,897 | 226,948 | 260,897 | 0 | 0.0% |
| Total Expenditures and Other Financing Uses | 345,235 | 370,252 | 347,817 | 370,252 | 0 | 0.0% |
| Excess of Revenues Over (Under) Expenditures | (338,192) | (353,552) | (360,713) | (353,552) | 0 | 0.0% |
| Fund Balance, Beginning of Year | 2,376,525 | 2,038,333 | 2,038,333 | 2,038,333 | | |
| Fund Balance, End of Year | 2,038,333 | 1,684,781 | 1,677,621 | 1,684,781 | | |

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 | 2020-21 Actuals | 2021-22 Current Budget | Year to Date Actuals 6-30-2022 | 2021-22 Q4 Revised Budget | Requested Adjustments | % Change from Current Budget |
|--|--------------------|------------------------------|--------------------------------------|---------------------------------|--------------------------|------------------------------------|
| Revenues by Source | | | | | | |
| Licenses, Permits and Service Charges | | | | | | |
| Charges For Services | 243,310 | 431,965 | 341,896 | 431,965 | 0 | 0.0% |
| Use of Money and Property | | | | | | |
| Investment Interest | 5,276 | 12,100 | (20,047) | 12,100 | 0 | 0.0% |
| Operating Transfers In | | | | | | |
| Contribution From Measure S | 500,000 | 500,000 | 500,000 | 500,000 | 0 | 0.0% |
| Total Revenues and Other Sources | 748,586 | 944,065 | 821,849 | 944,065 | 0 | 0.0% |
| Expenditures by Category | | | | | | |
| Operations & Maintenance | 275,623 | 0 | 376,267 | 0 | 0 | 0.0% |
| Capital Outlay | 0 | 299,593 | 0 | 299,593 | 0 | 0.0% |
| Total Expenditures and Other Financing Uses | 275,623 | 299,593 | 376,267 | 299,593 | 0 | 0.0% |
| Excess of Revenues Over (Under) Expenditures | 472,963 | 644,472 | 445,582 | 644,472 | 0 | 0.0% |
| Fund Balance, Beginning of Year | 3,800,749 | 4,273,712 | 4,273,712 | 4,273,712 | | |
| Fund Balance, End of Year | 4,273,712 | 4,918,185 | 4,719,294 | 4,918,185 | | |

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 | 2020-21 Actuals | 2021-22 Current Budget | Year to Date Actuals 6-30-2022 | 2021-22 Q4 Revised Budget | Requested Adjustments | % Change from Current Budget |
|--|--------------------|------------------------------|--------------------------------------|---------------------------------|--------------------------|------------------------------------|
| Revenues by Source | | | | | | |
| Licenses, Permits and Service Charges | | | | | | |
| Charges For Services | 4,035,562 | 4,887,136 | 4,477,549 | 4,887,136 | 0 | 0.0% |
| Use of Money and Property | | | | | | |
| Investment Interest | 4,693 | 7,100 | (15,680) | 7,100 | 0 | 0.0% |
| Reimbursements | | | | | | |
| Other Reimbursements | 172 | 0 | 0 | 0 | 0 | 0.0% |
| Operating Transfers In | | | | | | |
| Contribution From Measure S | 260,000 | 300,000 | 300,000 | 300,000 | 0 | 0.0% |
| Total Revenues and Other Sources | 4,300,427 | 5,194,236 | 4,761,869 | 5,194,236 | 0 | 0.0% |
| Expenditures by Category | | | | | | |
| Salaries & Benefits | 2,135,012 | 2,184,941 | 2,204,994 | 2,184,941 | 0 | 0.0% |
| Operations & Maintenance | 1,967,566 | 3,164,774 | 2,410,863 | 3,164,774 | 0 | 0.0% |
| Internal Service Fund Allocations | 2,660 | 2,660 | 2,660 | 2,660 | 0 | 0.0% |
| Capital Outlay | 0 | 40,000 | 0 | 40,000 | 0 | 0.0% |
| Total Expenditures and Other Financing Uses | 4,105,238 | 5,392,375 | 4,618,517 | 5,392,375 | 0 | 0.0% |
| Excess of Revenues Over (Under) Expenditures | 195,189 | (198,139) | 143,352 | (198,139) | 0 | 0.0% |
| <hr/> | | | | | | |
| Fund Balance, Beginning of Year | 1,110,473 | 1,305,662 | 1,305,662 | 1,305,662 | | |
| Fund Balance, End of Year | 1,305,662 | 1,107,524 | 1,449,014 | 1,107,524 | | |

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 | 2020-21 Actuals | 2021-22 Current Budget | Year to Date Actuals 6-30-2022 | 2021-22 Q4 Revised Budget | Requested Adjustments | % Change from Current Budget |
|--|--------------------|------------------------------|--------------------------------------|---------------------------------|--------------------------|------------------------------------|
| Revenues by Source | | | | | | |
| Licenses, Permits and Service Charges | | | | | | |
| Charges For Services | 173,767 | 172,101 | 190,474 | 172,101 | 0 | 0.0% |
| Use of Money and Property | | | | | | |
| Investment Interest | 3,624 | 8,300 | (15,493) | 8,300 | 0 | 0.0% |
| Operating Transfers In | | | | | | |
| Contribution From Measure S | 500,000 | 500,000 | 500,000 | 500,000 | 0 | 0.0% |
| Total Revenues and Other Sources | 677,391 | 680,401 | 674,981 | 680,401 | 0 | 0.0% |
| Expenditures by Category | | | | | | |
| Operations & Maintenance | 276,849 | 0 | 264,356 | 0 | 0 | 0.0% |
| Capital Outlay | 0 | 213,913 | 0 | 213,913 | 0 | 0.0% |
| Transfers | 0 | 549,621 | 0 | 549,621 | 0 | 0.0% |
| Total Expenditures and Other Financing Uses | 276,849 | 763,534 | 264,356 | 763,534 | 0 | 0.0% |
| Excess of Revenues Over (Under) Expenditures | 400,542 | (83,133) | 410,625 | (83,133) | 0 | 0.0% |
| <hr/> | | | | | | |
| Fund Balance, Beginning of Year | 1,660,004 | 2,060,546 | 2,060,546 | 2,060,546 | | |
| Fund Balance, End of Year | 2,060,546 | 1,977,413 | 2,471,172 | 1,977,413 | | |

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 | 2020-21 Actuals | 2021-22 Current Budget | Year to Date Actuals 6-30-2022 | 2021-22 Q4 Revised Budget | Requested Adjustments | % Change from Current Budget |
|--|--------------------|------------------------------|--------------------------------------|---------------------------------|--------------------------|------------------------------------|
| Revenues by Source | | | | | | |
| Licenses, Permits and Service Charges | | | | | | |
| Charges For Services | 261,669 | 389,608 | 336,771 | 389,608 | 0 | 0.0% |
| Use of Money and Property | | | | | | |
| Investment Interest | 107 | 105 | (301) | 105 | 0 | 0.0% |
| Total Revenues and Other Sources | 261,776 | 389,713 | 336,470 | 389,713 | 0 | 0.0% |
| Expenditures by Category | | | | | | |
| Salaries & Benefits | 198,682 | 239,242 | 239,455 | 239,242 | 0 | 0.0% |
| Operations & Maintenance | 61,773 | 150,366 | 97,617 | 150,366 | 0 | 0.0% |
| Total Expenditures and Other Financing Uses | 260,455 | 389,608 | 337,072 | 389,608 | 0 | 0.0% |
| Excess of Revenues Over (Under) Expenditures | 1,320 | 105 | (602) | 105 | 0 | 0.0% |
| <hr/> | | | | | | |
| Fund Balance, Beginning of Year | 2,704 | 4,024 | 4,024 | 4,024 | | |
| Fund Balance, End of Year | 4,024 | 4,130 | 3,423 | 4,130 | | |

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 | 2020-21 Actuals | 2021-22 Current Budget | Year to Date Actuals 6-30-2022 | 2021-22 Q4 Revised Budget | Requested Adjustments | % Change from Current Budget |
|--|--------------------|------------------------------|--------------------------------------|---------------------------------|--------------------------|------------------------------------|
| Revenues by Source | | | | | | |
| Licenses, Permits and Service Charges | | | | | | |
| Charges For Services | 32,370 | 34,424 | 41,997 | 34,424 | 0 | 0.0% |
| Use of Money and Property | | | | | | |
| Investment Interest | 1,107 | 2,600 | (2,516) | 2,600 | 0 | 0.0% |
| Total Revenues and Other Sources | 33,477 | 37,024 | 39,481 | 37,024 | 0 | 0.0% |
| Expenditures by Category | | | | | | |
| Operations & Maintenance | 50,412 | 0 | 54,403 | 0 | 0 | 0.0% |
| Capital Outlay | 0 | 40,000 | 0 | 40,000 | 0 | 0.0% |
| Total Expenditures and Other Financing Uses | 50,412 | 40,000 | 54,403 | 40,000 | 0 | 0.0% |
| Excess of Revenues Over (Under) Expenditures | (16,935) | (2,976) | (14,922) | (2,976) | 0 | 0.0% |
| <hr/> | | | | | | |
| Fund Balance, Beginning of Year | 421,259 | 404,324 | 404,324 | 404,324 | | |
| Fund Balance, End of Year | 404,324 | 401,348 | 389,402 | 401,348 | | |

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 | 2020-21 Actuals | 2021-22 Current Budget | Year to Date Actuals 6-30-2022 | 2021-22 Q4 Revised Budget | Requested Adjustments | % Change from Current Budget |
|--|--------------------|------------------------------|--------------------------------------|---------------------------------|--------------------------|------------------------------------|
| Revenues by Source | | | | | | |
| Licenses, Permits and Service Charges | | | | | | |
| Charges For Services | 1,285,406 | 1,442,938 | 1,475,674 | 1,442,938 | 0 | 0.0% |
| Use of Money and Property | | | | | | |
| Investment Interest | 1,501 | 960 | (5,485) | 960 | 0 | 0.0% |
| Reimbursements | | | | | | |
| Other Reimbursements | 29,284 | 0 | 0 | 0 | 0 | 0.0% |
| Total Revenues and Other Sources | 1,316,191 | 1,443,898 | 1,470,189 | 1,443,898 | 0 | 0.0% |
| Expenditures by Category | | | | | | |
| Salaries & Benefits | 373,638 | 408,751 | 431,172 | 408,751 | 0 | 0.0% |
| Operations & Maintenance | 939,660 | 1,035,584 | 1,049,988 | 1,118,584 | 83,000 | 8.01% |
| Total Expenditures and Other Financing Uses | 1,313,298 | 1,444,335 | 1,481,160 | 1,527,335 | 83,000 | 5.75% |
| Excess of Revenues Over (Under) Expenditures | 2,893 | (437) | (10,971) | (83,437) | (83,000) | 19,002.27% |
| Fund Balance, Beginning of Year | 585,694 | 588,587 | 588,587 | 588,587 | | |
| Fund Balance, End of Year | 588,587 | 588,151 | 577,617 | 505,151 | | |

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 | 2020-21 Actuals | 2021-22 Current Budget | Year to Date Actuals 6-30-2022 | 2021-22 Q4 Revised Budget | Requested Adjustments | % Change from Current Budget |
|--|--------------------|------------------------------|--------------------------------------|---------------------------------|--------------------------|------------------------------------|
| Revenues by Source | | | | | | |
| Licenses, Permits and Service Charges | | | | | | |
| Charges For Services | 37,228 | 76,009 | 64,643 | 76,009 | 0 | 0.0% |
| Use of Money and Property | | | | | | |
| Investment Interest | 687 | 3,400 | (2,185) | 3,400 | 0 | 0.0% |
| Operating Transfers In | | | | | | |
| Contribution From Measure S | 500,000 | 660,000 | 660,000 | 660,000 | 0 | 0.0% |
| Total Revenues and Other Sources | 537,915 | 739,409 | 722,458 | 739,409 | 0 | 0.0% |
| Expenditures by Category | | | | | | |
| Operations & Maintenance | 64,323 | 0 | 105,338 | 0 | 0 | 0.0% |
| Capital Outlay | 0 | 389,420 | 4,138 | 389,420 | 0 | 0.0% |
| Transfers | 712,056 | 729,694 | 249,644 | 729,694 | 0 | 0.0% |
| Total Expenditures and Other Financing Uses | 776,378 | 1,119,114 | 359,120 | 1,119,114 | 0 | 0.0% |
| Excess of Revenues Over (Under) Expenditures | (238,464) | (379,705) | 363,338 | (379,705) | 0 | 0.0% |
| <hr/> | | | | | | |
| Fund Balance, Beginning of Year | 621,233 | 382,769 | 382,769 | 382,769 | | |
| Fund Balance, End of Year | 382,769 | 3,064 | 746,107 | 3,064 | | |

Fund Description

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



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

| Description | 2020-21 Actuals | 2021-22 Current Budget | Year to Date Actuals 6-30-2022 | 2021-22 Q4 Revised Budget | Requested Adjustments | % Change from Current Budget |
|--|--------------------|------------------------------|--------------------------------------|---------------------------------|--------------------------|------------------------------------|
| Revenues by Source | | | | | | |
| Operating Transfers In | | | | | | |
| Operating Transfers In | 2,077,767 | 1,962,107 | 1,962,107 | 1,962,107 | 0 | 0.0% |
| Total Revenues and Other Sources | 2,077,767 | 1,962,107 | 1,962,107 | 1,962,107 | 0 | 0.0% |
| Expenditures by Category | | | | | | |
| Operations & Maintenance | 2,077,767 | 1,962,107 | 1,962,107 | 1,962,107 | 0 | 0.0% |
| Total Expenditures and Other Financing Uses | 2,077,767 | 1,962,107 | 1,962,107 | 1,962,107 | 0 | 0.0% |
| Excess of Revenues Over (Under) Expenditures | 0 | () | 0 | () | 0 | 0.0% |
| Fund Balance, Beginning of Year | 0 | 0 | 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.



FUND: 396 - 2018 FINANCING LEASE (MRC) FUND

| Description | 2020-21 Actuals | 2021-22 Current Budget | Year to Date Actuals 6-30-2022 | 2021-22 Q4 Revised Budget | Requested Adjustments | % Change from Current Budget |
|--|--------------------|------------------------------|--------------------------------------|---------------------------------|--------------------------|------------------------------------|
| Revenues by Source | | | | | | |
| Operating Transfers In | | | | | | |
| Operating Transfers In | 555,808 | 555,808 | 555,806 | 555,808 | 0 | 0.0% |
| Total Revenues and Other Sources | 555,808 | 555,808 | 555,806 | 555,808 | 0 | 0.0% |
| Expenditures by Category | | | | | | |
| Operations & Maintenance | 555,808 | 555,808 | 555,806 | 555,808 | 0 | 0.0% |
| Total Expenditures and Other Financing Uses | 555,808 | 555,808 | 555,806 | 555,808 | 0 | 0.0% |
| Excess of Revenues Over (Under) Expenditures | 0 | () | 0 | () | 0 | 0.0% |
| Fund Balance, Beginning of Year | 0 | 0 | | () | | |
| Fund Balance, End of Year | 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,