

# EXHIBIT A



**City of Temecula**  
**Fiscal Year 2018-19**  
**Mid-Year Adjustments**

**Fund: 001 GENERAL FUND**

Description	2017-18 Actuals	2018-19 Current Budget	Year to Date Actuals 12-31-18	2018-19 Revised Budget	Increase/ (Decrease)	% Change From Current Budget
<b>Revenues by Category</b>						
Taxes and Franchises	53,392,601	53,586,778	18,102,385	53,363,005	(223,773)	-0.4%
Licenses, Permits and Service Charges	4,417,404	4,065,593	3,091,351	5,265,552	1,199,959	29.5%
Fines and Forfeitures	756,471	732,879	313,421	831,823	98,944	13.5%
Use of Money and Property	148,560	399,322	209,890	477,606	78,284	19.6%
Intergovernmental Revenues	7,899,231	8,112,645	-	8,166,963	54,318	0.7%
Reimbursements	2,395,733	3,017,919	642,105	3,031,210	13,291	0.4%
Operating Transfers In	6,621,202	8,292,796	2,125,816	7,889,472	(403,324)	-4.9%
Miscellaneous Revenue	259,655	151,546	109,832	182,451	30,905	20.4%
<b>Total Operating Revenues</b>	<b>75,890,856</b>	<b>78,359,478</b>	<b>24,594,799</b>	<b>79,208,082</b>	<b>848,604</b>	<b>1.1%</b>
<b>Expenditures by Department</b>						
City Council	392,479	523,065	173,545	523,065	-	0.0%
Community Support	107,000	125,000	21,400	125,000	-	0.0%
City Manager	1,428,765	1,441,146	598,586	1,441,146	-	0.0%
Economic Development	1,291,888	1,500,799	695,117	1,513,299	12,500	0.8%
Emergency Management	124,536	254,186	117,398	254,186	(0)	0.0%
City Clerk	1,104,483	1,390,869	487,251	1,390,869	0	0.0%
City Attorney	977,221	780,300	392,671	942,300	162,000	20.8%
Finance	2,327,775	2,582,167	1,037,002	2,582,167	-	0.0%
Human Resources	979,538	1,102,016	477,132	1,187,016	85,000	7.7%
Planning	2,057,156	2,518,897	837,420	2,523,885	4,988	0.2%
Building & Safety	2,457,644	3,070,140	1,282,891	3,070,140	-	0.0%
Land Development	1,666,614	1,761,657	642,288	1,761,657	0	0.0%
Public Works	5,119,183	6,111,409	2,183,929	6,134,747	23,338	0.4%
CIP Admin	1,861,739	2,506,192	899,781	2,506,192	0	0.0%
Parks Maintenance	3,790,123	3,939,777	1,838,044	4,006,777	67,000	1.7%
Police	31,061,517	34,720,354	11,077,915	34,720,354	-	0.0%
Fire	7,607,685	9,882,553	2,256,780	9,509,368	(373,185)	-3.8%
Animal Control	460,280	425,572	243,858	425,572	(0)	0.0%
<u>Non Departmental:</u>						
Property Tax Admin	69,628	83,852	-	83,852	-	0.0%
Audi Reimbursement	285,393	-	-	-	-	0.0%
Retiree Medical Contribution	3,329,927	1,627,325	385,019	1,627,325	-	0.0%
PERs Replacement Benefit	112,962	97,484	-	97,484	-	0.0%
Staffing Continuity Reserve	39,827	100,000	-	100,000	-	0.0%
<b>Total Operating Expenditures</b>	<b>68,653,362</b>	<b>76,544,760</b>	<b>25,648,027</b>	<b>76,526,401</b>	<b>(18,359)</b>	<b>0.0%</b>
Excess of Revenues Over (Under) Expenditures	7,237,494	1,814,718	(1,053,228)	2,681,681	866,963	0.0%

**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.



**City of Temecula**  
**Fiscal Year 2018-19**  
**Mid-Year Adjustments**

**Fund: 001 GENERAL FUND**

Description	2017-18 Actuals	2018-19 Current Budget	Year to Date Actuals 12-31-18	2018-19 Revised Budget	Increase/ (Decrease)	% Change From Current Budget
Excess of Revenues Over (Under) Expenditures	7,237,494	1,814,718	(1,053,228)	2,681,681	866,963	0.0%
<b>Operating Transfers Out / One Time Payments</b>						
Capital Improvement Fund		(2,730,036)	(2,730,036)	(3,130,036)	(400,000)	14.7%
2018 Financing Lease (Civic Center)	(2,135,231)	(2,132,450)	(1,044,800)	(2,081,891)	50,559	-2.4%
2018 Financing Lease (MRC)	-	(367,233)	(139,951)	(416,855)	(49,622)	13.5%
Section 115 Pension Trust	(8,000,000)	(1,404,941)	(1,404,941)	(1,404,941)	-	0.0%
Information Technology Fund	(77,028)	-	-	-	-	0.0%
Technology Replacement Fund	-	(125,000)	(125,000)	(125,000)	-	-
<b>Total Transfers Out / One Time Payments</b>	<b>(10,212,259)</b>	<b>(6,759,660)</b>	<b>(5,444,728)</b>	<b>(7,158,723)</b>	<b>(399,063)</b>	<b>5.9%</b>
Fund Balance, Beginning of Year	33,702,744	30,727,979		30,727,979	-	0.0%
<b>Fund Balance, End of Year</b>	<b>30,727,979</b>	<b>25,783,037</b>		<b>26,250,937</b>	<b>467,900</b>	<b>1.8%</b>

**Detail of Fund Balance**

**Nonspendable:**

Inventory	3,058	3,058		3,058	-	0.0%
Deposits	1,325	1,325		1,325	-	0.0%

**Committed To:**

Economic Uncertainty Reserve (20%)	13,730,672	15,308,952		15,305,280	(3,672)	0.0%
Secondary Reserve (5%)	3,432,668	3,827,238		3,826,320	(918)	0.0%
Pechanga IGA	332,647	362,694		362,694	-	0.0%

**Assigned To:**

Capital Projects	-	-		200,000	200,000	0.0%
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**Unassigned:**

	13,227,608	6,279,770		6,552,260	272,489	4.3%
	<b>30,727,979</b>	<b>25,783,037</b>		<b>26,250,937</b>	<b>467,900</b>	<b>0.0%</b>



**City of Temecula  
Fiscal Year 2018-19  
Mid-Year Adjustments**

**FUND: 002 MEASURE S FUND**

Description	2017-18 Actuals	2018-19 Current Budget	Year to Date Actuals 12-31-18	2018-19 Revised Budget	Increase/ (Decrease)	% Change From Current Budget
<b>Revenues by Source</b>						
<b>Taxes and Franchises</b>						
Transactions and Use Tax	27,197,565	25,200,000	9,103,097	27,200,000	2,000,000	7.9%
<b>Use of Money and Property</b>						
Investment Interest	37,672	17,676	7,171	37,000	19,324	109.3%
<b>Total Revenues and Other Sources</b>	<b>27,235,237</b>	<b>25,217,676</b>	<b>9,110,267</b>	<b>27,237,000</b>	<b>2,019,324</b>	<b>8.0%</b>
<b>Expenditures by Category</b>						
Operating Transfers Out - General Fund	4,994,180	5,296,813	2,648,407	5,296,813	0	0.0%
Operating Transfers Out - Vehicle Replacement	650,000	1,150,000	575,000	1,150,000	-	0.0%
Operating Transfers Out - Information Technology	175,251	-	-	450,000	450,000	0.0%
Operating Transfers Out - Tech Replacement	55,000	500,000	250,000	500,000	-	0.0%
Operating Transfers Out - TCSD	5,341,503	6,033,431	3,016,716	6,211,702	178,271	3.0%
Operating Transfers Out - Service Level B	360,251	62,661	62,661	62,661	(0)	0.0%
Operating Transfers Out - Library	770,734	662,527	331,264	662,527	-	0.0%
Operating Transfers Out - CIP	8,443,728	13,235,084	13,235,084	13,461,084	226,000	1.7%
Operating Transfers Out - Facility Replacement	-	500,000	250,000	500,000	-	0.0%
Operating Transfers Out - Street Maintenance	-	1,400,000	700,000	1,400,000	-	0.0%
<b>Total Expenditures and Other Financing Uses</b>	<b>20,790,647</b>	<b>28,840,516</b>	<b>21,069,131</b>	<b>29,694,787</b>	<b>854,271</b>	<b>3.0%</b>
Excess of Revenues Over (Under) Expenditures	6,444,590	(3,622,840)	(11,958,863)	(2,457,787)	1,165,053	-32.2%
Fund Balance, Beginning of Year	236,202	6,680,792		6,680,792	-	0.0%
Fund Balance, End of Year	6,680,792	3,057,952		4,223,005	1,165,053	38.1%

**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



**City of Temecula  
Fiscal Year 2018-19  
Mid-Year Adjustments**

**FUND: 100 GAS TAX FUND**

Description	2017-18 Actuals	2018-19 Current Budget	Year to Date Actuals 12-31-18	2018-19 Revised Budget	Increase/ (Decrease)	% Change From Current Budget
<b>Revenues by Source</b>						
<b>Taxes and Franchises</b>						
Gas Tax	2,324,482	2,805,983	763,266	2,400,359	(405,624)	-14.5%
<b>Use of Money and Property</b>						
Investment Interest	2,767	4,000	546	5,500	1,500	37.5%
<b>Total Revenues and Other Sources</b>	<b>2,327,249</b>	<b>2,809,983</b>	<b>763,812</b>	<b>2,405,859</b>	<b>(404,124)</b>	<b>-14.4%</b>
<b>Expenditures by Category</b>						
Equipment		-			-	0.0%
Operating Transfers Out - General Fund	1,127,249	2,809,983	559,911	2,405,859	(404,124)	-14.4%
Operating Transfers Out - CIP	1,200,000	-	-	-	-	0.0%
<b>Total Expenditures and Other Financing Uses</b>	<b>2,327,249</b>	<b>2,809,983</b>	<b>559,911</b>	<b>2,405,859</b>	<b>(404,124)</b>	<b>-14.4%</b>
Excess of Revenues Over (Under) Expenditures	-	-	203,901	-	-	0.0%
Fund Balance, Beginning of Year	-	-		-	-	0.0%
Fund Balance, End of Year	-	-		-	-	0.0%

**Fund Description**

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



**City of Temecula**  
**Fiscal Year 2018-19**  
**Mid-Year Adjustments**

**FUND: 102 ROAD MAINTENANCE REHAB ACCOUNT (RMRA) FUND**

Description	2017-18 Actuals	2018-19 Current Budget	Year to Date Actuals 12-31-18	2018-19 Revised Budget	Increase/ (Decrease)	% Change From Current Budget
<b>Revenues by Source</b>						
<b>Taxes and Franchises</b>						
Gas Tax 2031 (RMRA)	511,782	1,843,670	832,135	1,794,713	(48,957)	-2.7%
<b>Use of Money and Property</b>						
Investment Interest	1,215	-	948	2,500	2,500	0.0%
<b>Total Revenues and Other Sources</b>	<b>512,997</b>	<b>1,843,670</b>	<b>833,083</b>	<b>1,797,213</b>	<b>(46,457)</b>	<b>-2.5%</b>
<b>Expenditures by Category</b>						
Operations and Maintenance	-	-	-	-	-	0.0%
Operating Transfer Out CIP	-	2,476,861	1,251,263	2,310,210	(166,651)	-6.7%
<b>Total Expenditures and Other Financing Uses</b>	<b>-</b>	<b>2,476,861</b>	<b>1,251,263</b>	<b>2,310,210</b>	<b>(166,651)</b>	<b>-6.7%</b>
Excess of Revenues Over (Under) Expenditures	512,997	(633,191)	(418,180)	(512,997)	120,194	-19.0%
Fund Balance, Beginning of Year	-	512,997		512,997	-	0.0%
Fund Balance, End of Year	512,997	(120,194)		-	120,194	-100.0%

**Fund Description**

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



**City of Temecula  
Fiscal Year 2018-19  
Mid-Year Adjustments**

**FUND: 103 STREET MAINTENANCE FUND**

Description	2017-18 Actuals	2018-19 Current Budget	Year to Date Actuals 12-31-18	2018-19 Revised Budget	Increase/ (Decrease)	% Change From Current Budget
<b>Revenues by Source</b>						
<b>Operating Transfer In</b>						
Measure S		1,400,000	350,000	1,400,000	-	0.0%
<b>Use of Money and Property</b>						
Investment Interest	-	-	133	5,000	5,000	0.0%
<b>Total Revenues and Other Sources</b>	-	<b>1,400,000</b>	<b>350,133</b>	<b>1,405,000</b>	<b>5,000</b>	<b>0.4%</b>
<b>Expenditures by Category</b>						
Operations and Maintenance		-	-	-	-	0.0%
Operating Transfer Out		-	-	-	-	0.0%
<b>Total Expenditures and Other Financing Uses</b>		-	-	-	-	<b>0.0%</b>
Excess of Revenues Over (Under) Expenditures		1,400,000		1,405,000	5,000	0.4%
Fund Balance, Beginning of Year		-		-	-	0.0%
Fund Balance, End of Year		1,400,000		1,405,000	5,000	0.4%

**Fund Description**

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





**City of Temecula  
Fiscal Year 2018-19  
Mid-Year Adjustments**

**FUND: 120 DEVELOPMENT IMPACT FEES FUND**

Description	2017-18 Actuals	2018-19 Current Budget	Year to Date Actuals 12-31-18	2018-19 Revised Budget	Increase/ (Decrease)	% Change From Current Budget
<b>Revenues by Source</b>						
<b>Taxes and Franchises</b>						
DIF Fees	2,707,880	3,893,968	621,863	3,893,968	-	0.0%
Quimby Fees	20,770	675,343	4,836	675,343	-	0.0%
<b>Use of Money and Property</b>						
Investment Interest	66,009	70,000	9,274	70,000	-	0.0%
<b>Total Revenues and Other Sources</b>	<b>2,794,659</b>	<b>4,639,311</b>	<b>635,974</b>	<b>4,639,311</b>	<b>-</b>	<b>0.0%</b>
<b>Expenditures by Category</b>						
Operations and Maintenance	11,790	-	-	-	-	0.0%
Operating Transfer Out - CIP	3,123,748	8,173,855	2,873,795	8,173,855	-	0.0%
<b>Total Expenditures and Other Financing Uses</b>	<b>3,135,538</b>	<b>8,173,855</b>	<b>2,873,795</b>	<b>8,173,855</b>	<b>-</b>	<b>0.0%</b>
Excess of Revenues Over (Under) Expenditures	(340,879)	(3,534,544)	(2,237,821)	(3,534,544)	-	0.0%
Fund Balance, Beginning of Year	4,336,041	3,995,162	-	3,995,162	-	0.0%
Adjustment to Fund Balance	-	-	-	-	-	-
Fund Balance, End of Year	3,995,162	460,618	-	460,618	-	0.0%

**Fund Description**

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



**City of Temecula  
Fiscal Year 2018-19  
Mid-Year Adjustments**

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

Description	2017-18 Actuals	2018-19 Current Budget	Year to Date Actuals 12-31-18	2018-19 Revised Budget	Increase/ (Decrease)	% Change From Current Budget
<b>Revenues by Source</b>						
<b>Taxes and Franchises</b>						
PEG Fees	253,263	224,323	31,676	226,939	2,616	1.2%
<b>Use of Money and Property</b>						
Investment Interest	4,675	3,000	840	5,000	2,000	66.7%
<b>Total Revenues and Other Sources</b>	<b>257,938</b>	<b>227,323</b>	<b>32,517</b>	<b>231,939</b>	<b>4,616</b>	<b>2.0%</b>
<b>Expenditures by Category</b>						
Operations and Maintenance	210,490	364,995	127,643	364,995	0	0.0%
<b>Total Expenditures and Other Financing Uses</b>	<b>210,490</b>	<b>364,995</b>	<b>127,643</b>	<b>364,995</b>	<b>0</b>	<b>0.0%</b>
Excess of Revenues Over (Under) Expenditures	47,448	(137,672)	(95,126)	(133,056)	4,616	-3.4%
Fund Balance, Beginning of Year	309,909	357,357		357,357	-	0.0%
Fund Balance, End of Year	357,357	219,685		224,301	4,616	2.1%

**Fund Description**

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



**City of Temecula  
Fiscal Year 2018-19  
Mid-Year Adjustments**

**FUND: 140 COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) FUND**

Description	2017-18 Actuals	2018-19 Current Budget	Year to Date Actuals 12-31-18	2018-19 Revised Budget	Increase/ (Decrease)	% Change From Current Budget
<b>Revenues by Source</b>						
<b>Intergovernmental Revenues</b>						
Community Development Block Grant	955,537	1,036,090	-	1,036,090	-	0.0%
<b>Total Revenues and Other Sources</b>	<b>955,537</b>	<b>1,036,090</b>	<b>-</b>	<b>1,036,090</b>	<b>-</b>	<b>0.0%</b>
<b>Expenditures by Category</b>						
Personnel	103,054	109,385	52,640	109,385	-	0.0%
Operations and Maintenance	140,974	113,880	41,312	113,880	-	0.0%
Operating Transfers Out - CIP	711,509	812,825	-	812,825	-	0.0%
<b>Total Expenditures and Other Financing Uses</b>	<b>955,537</b>	<b>1,036,090</b>	<b>93,952</b>	<b>1,036,090</b>	<b>-</b>	<b>0.0%</b>
Excess of Revenues Over (Under) Expenditures	-	-	(93,952)	-	-	0.0%
Fund Balance, Beginning of Year	-	-		-	-	0.0%
Fund Balance, End of Year	-	-		-	-	0.0%

**Fund Description**

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



City of Temecula  
Fiscal Year 2018-19  
Mid-Year Adjustments

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

Description	2017-18 Actuals	2018-19 Current Budget	Year to Date Actuals 12-31-18	2018-19 Revised Budget	Increase/ (Decrease)	% Change From Current Budget
<b>Revenues by Source</b>						
<b>Use of Money and Property</b>						
Investment Interest	2,576	2,000	455	3,000	1,000	50.0%
<b>Total Revenues and Other Sources</b>	<b>2,576</b>	<b>2,000</b>	<b>455</b>	<b>3,000</b>	<b>1,000</b>	<b>50.0%</b>
<b>Expenditures by Category</b>						
Operations and Maintenance	-	-	-	-	-	0.0%
Operating Transfers Out - CIP	10,000	-	-	-	-	0.0%
<b>Total Expenditures and Other Financing Uses</b>	<b>10,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
Excess of Revenues Over (Under) Expenditures	(7,424)	2,000	455	3,000	1,000	50.0%
Fund Balance, Beginning of Year	197,698	190,274		190,274	-	0.0%
Fund Balance, End of Year	190,274	192,274		193,274	1,000	0.5%

**Fund Description**

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



**City of Temecula  
Fiscal Year 2018-19  
Mid-Year Adjustments**

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

Description	2017-18 Actuals	2018-19 Current Budget	Year to Date Actuals 12-31-18	2018-19 Revised Budget	Increase/ (Decrease)	% Change From Current Budget
<b>Revenues by Source</b>						
<b>Intergovernmental Revenues</b>						
AB2766 Motor Vehicle Subvention Revenues	140,467	144,430	36,705	146,230	1,800	1.2%
<b>Use of Money and Property</b>						
Investment Interest	959	300	250	1,300	1,000	333.3%
<b>Total Revenues and Other Sources</b>	<b>141,426</b>	<b>144,730</b>	<b>36,955</b>	<b>147,530</b>	<b>2,800</b>	<b>1.93%</b>
<b>Expenditures by Category</b>						
Operations and Maintenance	10,000	10,000	10,000	10,000	-	0.0%
Operating Transfers Out - CIP	135,000	226,353	-	226,353	-	0.0%
<b>Total Expenditures and Other Financing Uses</b>	<b>145,000</b>	<b>236,353</b>	<b>10,000</b>	<b>236,353</b>	<b>-</b>	<b>0.0%</b>
Excess of Revenues Over (Under) Expenditures	(3,574)	(91,623)	26,955	(88,823)	2,800	-3.1%
Fund Balance, Beginning of Year	136,167	132,593		132,593	-	0.0%
Adjustment to Fund Balance						
Fund Balance, End of Year	132,593	40,970		43,770	2,800	6.8%

**Fund Description**

This fund was established to account for State funds that are used to implement programs and projects that reduce air pollution from motor vehicles. This fund is used for Capital projects and the City's share of WRCOG's Clean Cities Coalition.



**City of Temecula  
Fiscal Year 2018-19  
Mid-Year Adjustments**

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

Description	2017-18 Actuals	2018-19 Current Budget	Year to Date Actuals 12-31-18	2018-19 Revised Budget	Increase/ (Decrease)	% Change From Current Budget
<b>Revenues by Source</b>						
<b>Intergovernmental Revenues</b>						
SLESF Grant Revenue	236,073	186,000	107,805	186,000	-	0.0%
<b>Use of Money and Property</b>						
Investment Interest	383	-	47	800	800	0.0%
<b>Total Revenues and Other Sources</b>	<b>236,456</b>	<b>186,000</b>	<b>107,852</b>	<b>186,800</b>	<b>800</b>	<b>0.4%</b>
<b>Expenditures by Category</b>						
Operating Transfers Out - General Fund	236,456	186,000	91,253	186,800	800	0.4%
<b>Total Expenditures and Other Financing Uses</b>	<b>236,456</b>	<b>186,000</b>	<b>91,253</b>	<b>186,800</b>	<b>800</b>	<b>0.4%</b>
Excess of Revenues Over (Under) Expenditures	-	-	16,599	-	-	0.0%
Fund Balance, Beginning of Year	-	-		-	-	0.0%
Fund Balance, End of Year	-	-		-	-	0.0%

**Fund Description**

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



**City of Temecula  
Fiscal Year 2018-19  
Mid-Year Adjustments**

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

Description	2017-18 Actuals	2018-19 Current Budget	Year to Date Actuals 12-31-18	2018-19 Revised Budget	Increase/ (Decrease)	% Change From Current Budget
<b>Revenues by Source</b>						
<b>Use of Money and Property</b>						
Investment Interest	350	300	62	400	100	33.3%
<b>Total Revenues and Other Sources</b>	<b>350</b>	<b>300</b>	<b>62</b>	<b>400</b>	<b>100</b>	<b>33.3%</b>
<b>Expenditures by Category</b>						
Operations and Maintenance	-	-	-	-	-	0.0%
<b>Total Expenditures and Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
Excess of Revenues Over (Under) Expenditures	350	300	62	400	100	33.3%
Fund Balance, Beginning of Year	25,662	26,012		26,012	-	0.0%
Fund Balance, End of Year	26,012	26,312		26,412	100	0.4%

**Fund Description**

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



**City of Temecula  
Fiscal Year 2018-19  
Mid-Year Adjustments**

**FUND: 165 AFFORDABLE HOUSING FUND**

Description	2017-18 Actuals	2018-19 Current Budget	Year to Date Actuals 12-31-18	2018-19 Revised Budget	Increase/ (Decrease)	% Change From Current Budget
<b>Revenues by Source</b>						
<b>Use of Money and Property</b>						
Residual Receipt Distribution	25,973	37,222	-	37,222	-	0.0%
Investment Interest	9,877	9,000	1,958	12,000	3,000	33.3%
Loan Interest	987	597	304	597	-	0.0%
Reimbursements	-	-	1,500	1,500	1,500	0.0%
Rental Income	29,224	122,593	-	122,593	-	0.0%
Forgivable Loan Repayment	31,075	-	198	198	198	0.0%
<b>Intergovernmental Revenues</b>						
Agency Trust Contributions	250,000	250,000	-	250,000	-	0.0%
<b>Total Revenues and Other Sources</b>	<b>347,136</b>	<b>419,412</b>	<b>3,959</b>	<b>424,110</b>	<b>4,698</b>	<b>1.1%</b>
<b>Expenditures by Category</b>						
Personnel	180,681	260,716	115,511	260,716	-	0.0%
Operations and Maintenance	122,865	252,407	37,440	252,407	-	0.0%
Insurance	7,861	8,065	1,982	8,065	-	0.0%
Information Technology	18,036	15,183	3,539	15,183	-	0.0%
Support Services	2,109	250	13	250	-	0.0%
Facilities	7,751	9,004	2,420	9,004	-	0.0%
<b>Total Expenditures and Other Financing Uses</b>	<b>339,303</b>	<b>545,625</b>	<b>160,904</b>	<b>545,625</b>	<b>-</b>	<b>0.0%</b>
Excess of Revenues Over (Under) Expenditures	7,833	(126,213)	(156,945)	(121,515)	4,698	-3.7%
Fund Balance, Beginning of Year	10,811,805	10,819,638		10,819,638	-	0.0%
Fund Balance, End of Year	10,819,638	10,693,425		10,698,123	4,698	0.0%
<b>Detail of Fund Balance</b>						
<b>Nonspendable:</b>						
Land Held for Resale	4,400,388	4,400,388		4,400,388	-	0.0%
Notes and Loans	345,817	345,817		345,817	-	0.0%
Advances to Successor Agency	5,250,954	5,250,954		5,250,954	-	0.0%
<b>Restricted For:</b>						
Community Development Projects	822,479	696,266		700,964	4,698	0.7%
	10,819,638	10,693,425		10,698,123	4,698	0.0%

**Fund Description**

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





**City of Temecula  
Fiscal Year 2018-19  
Mid-Year Adjustments**

**FUND: 170 MEASURE A FUND**

Description	2017-18 Actuals	2018-19 Current Budget	Year to Date Actuals 12-31-18	2018-19 Revised Budget	Increase/ (Decrease)	% Change From Current Budget
<b>Revenues by Source</b>						
<b>Use of Money and Property</b>						
Investment Interest	33,825	40,000	7,201	60,000	20,000	50.0%
<b>Reimbursements</b>						
Miscellaneous	35,483	-	-	-	-	0.0%
<b>Intergovernmental Revenues</b>						
Measure A Revenue	3,173,344	3,184,000	1,146,870	3,184,000	-	0.0%
<b>Total Revenues and Other Sources</b>	<b>3,242,652</b>	<b>3,224,000</b>	<b>1,154,071</b>	<b>3,244,000</b>	<b>20,000</b>	<b>0.6%</b>
<b>Expenditures by Category</b>						
Operations and Maintenance	795,372	2,008,540	1,156,918	2,008,540	-	0.0%
Operating Transfers Out - CIP	4,455,221	4,057,668	1,000,000	4,057,668	-	0.0%
<b>Total Expenditures and Other Financing Uses</b>	<b>5,250,593</b>	<b>6,066,208</b>	<b>2,156,918</b>	<b>6,066,208</b>	<b>-</b>	<b>0.0%</b>
Excess of Revenues Over (Under) Expenditures	(2,007,941)	(2,842,208)	(1,002,847)	(2,822,208)	20,000	-0.7%
Fund Balance, Beginning of Year	6,251,531	4,243,590		4,243,590	-	0.0%
Fund Balance, End of Year	4,243,590	1,401,382		1,421,382	20,000	1.4%

**Fund Description**

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



**City of Temecula  
Fiscal Year 2018-19  
Mid-Year Adjustments**

**Fund: 198 PUBLIC ART**

Description	2017-18 Actuals	2018-19 Current Budget	Year to Date Actuals 12-31-18	2018-19 Revised Budget	Increase/ (Decrease)	% Change From Current Budget
<b>Revenues by Source</b>						
<b>Operating Transfers In</b>						
Public Art Revenues	38,566	73,511	7,564	73,511	-	0.0%
<b>Use of Money and Property</b>						
Investment Interest	997	1,000	70	1,000	-	0.0%
<b>Total Revenues and Other Sources</b>	<b>39,563</b>	<b>74,511</b>	<b>7,634</b>	<b>74,511</b>	-	0.0%
<b>Expenditures by Category</b>						
Operations and Maintenance	-	4,026	4,026	4,026	-	0.0%
Operating Transfer Out	82,200	-	-	-	-	0.0%
<b>Total Expenditures and Other Financing Uses</b>	<b>82,200</b>	<b>4,026</b>	<b>4,026</b>	<b>4,026</b>	-	0.0%
Excess of Revenues Over (Under) Expenditures	(42,637)	70,485	3,609	70,485	-	0.0%
Fund Balance, Beginning of Year	68,605	25,968		25,968	-	0.0%
Fund Balance, End of Year	25,968	96,453		96,453	-	0.0%

**Fund Description**

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



**City of Temecula  
Fiscal Year 2018-19  
Mid-Year Adjustments**

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

Description	2017-18 Actuals	2018-19 Current Budget	Year to Date Actuals 12-31-18	2018-19 Revised Budget	Increase/ (Decrease)	% Change From Current Budget
<b>Revenues by Source</b>						
Operating Transfers In						
General Fund	2,135,231	2,132,450	1,044,800	2,081,891	(50,559)	-2.4%
<b>Total Revenues and Other Sources</b>	<b>2,135,231</b>	<b>2,132,450</b>	<b>1,044,800</b>	<b>2,081,891</b>	<b>(50,559)</b>	<b>-2.4%</b>
<b>Expenditures by Category</b>						
Debt Service Interest	746,231	693,450	332,800	642,891	(50,559)	-7.3%
Debt Service Principal	1,389,000	1,439,000	712,000	1,439,000	-	0.0%
<b>Total Expenditures and Other Financing Uses</b>	<b>2,135,231</b>	<b>2,132,450</b>	<b>1,044,800</b>	<b>2,081,891</b>	<b>(50,559)</b>	<b>-2.4%</b>
Excess of Revenues Over (Under) Expenditures	-	-	-	(0)	(0)	0.0%
Fund Balance, Beginning of Year	-	-	-	-	-	0.0%
Fund Balance, End of Year	-	-	-	(0)	(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.



**City of Temecula  
Fiscal Year 2018-19  
Mid-Year Adjustments**

**FUND: 396 CAPITAL FINANCING (MRC)**

Description	2017-18 Actuals	2018-19 Current Budget	Year to Date Actuals 12-31-18	2018-19 Revised Budget	Increase/ (Decrease)	% Change From Current Budget
<b>Revenues by Source</b>						
<b>Operating Transfers In</b>						
General Fund	-	367,233	138,952	416,855	49,622	13.5%
<b>Use of Money and Property</b>						
2018 Financing Lease MRC	-	100,000	95,000	100,000	-	0.0%
<b>Total Revenues and Other Sources</b>	-	<b>467,233</b>	<b>233,952</b>	<b>516,855</b>	<b>49,622</b>	<b>10.6%</b>
<b>Expenditures by Category</b>						
Cost of Issuance		95,000	95,000	95,000	-	0.0%
Debt Service Interest	-	313,742	56,193	165,208	(148,534)	-47.3%
Debt Service Principal	-	53,491	82,759	251,647	198,156	370.4%
<b>Total Expenditures and Other Financing Uses</b>	-	<b>462,233</b>	<b>233,952</b>	<b>511,855</b>	<b>49,622</b>	<b>10.7%</b>
Excess of Revenues Over (Under) Expenditures	-	5,000	-	5,000	(0)	0.0%
Fund Balance, Beginning of Year	-	-		-	-	0.0%
Fund Balance, End of Year	-	5,000		5,000	(0)	0.0%

**Fund Description**

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

# EXHIBIT C



**City of Temecula  
Fiscal Year 2018-19  
Mid-Year Adjustments**

**FUND: 300 INSURANCE FUND**

Description	2017-18 Actuals	2018-19 Current Budget	Year to Date Actuals 12-31-18	2018-19 Revised Budget	Increase/ (Decrease)	% Change From Current Budget
<b>Revenues by Source</b>						
<b>Licenses, Permits and Service Charges</b>						
Charges For Services	1,172,356	992,137	243,866	992,137	-	0.0%
<b>Miscellaneous</b>						
Miscellaneous		-	157,788	157,788	157,788	0.0%
<b>Use of Money and Property</b>						
Investment Interest	4,537	3,000	578	4,600	1,600	53.3%
<b>Total Revenues and Other Sources</b>	<b>1,176,893</b>	<b>995,137</b>	<b>244,444</b>	<b>996,737</b>	<b>1,600</b>	<b>0.2%</b>
<b>Expenses by Category</b>						
Personnel	29,740	35,642	17,676	35,642	-	0.0%
Operations and Maintenance	1,400,391	959,495	412,560	959,495	-	0.0%
<b>Total Expenses and Other Financing Uses</b>	<b>1,430,131</b>	<b>995,137</b>	<b>430,236</b>	<b>995,137</b>	<b>-</b>	<b>0.0%</b>
Excess of Revenues Over (Under) Expenses	(253,238)	-	(185,792)	1,600	1,600	0.0%
Net Position, Beginning of Year	305,196	51,958		51,958	-	0.0%
Adjustment to Net Position		-		-		
Net Position, End of Year	51,958	51,958		53,558	1,600	3.1%

**Fund Description**

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



**City of Temecula  
Fiscal Year 2018-19  
Mid-Year Adjustments**

**FUND: 305 WORKERS' COMPENSATION FUND**

Description	2017-18 Actuals	2018-19 Current Budget	Year to Date Actuals 12-31-18	2018-19 Revised Budget	Increase/ (Decrease)	% Change From Current Budget
<b>Revenues by Source</b>						
<b>Licenses, Permits and Service Charges</b>						
Charges for Services	693,485	690,333	202,616	690,333	-	0.0%
<b>Use of Money and Property</b>						
Investment Interest	13,733	11,000	3,200	20,000	9,000	81.8%
<b>Total Revenues and Other Sources</b>	<b>707,218</b>	<b>701,333</b>	<b>205,816</b>	<b>710,333</b>	<b>9,000</b>	<b>1.3%</b>
<b>Expenses by Category</b>						
Personnel	113,885	35,642	16,936	35,642	-	0.0%
Operations and Maintenance	137,209	387,135	70,510	387,135	-	0.0%
<b>Total Expenses and Other Financing Uses</b>	<b>251,094</b>	<b>422,777</b>	<b>87,446</b>	<b>422,777</b>	<b>-</b>	<b>0.0%</b>
Excess of Revenues Over (Under) Expenses	456,124	278,556	118,370	287,556	9,000	3.2%
Net Position, Beginning of Year	930,498	1,386,622		1,386,622	-	0.0%
Net Position, End of Year	1,386,622	1,665,178		1,674,178	9,000	0.5%

**Fund Description**

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



**City of Temecula  
Fiscal Year 2018-19  
Mid-Year Adjustments**

**FUND: 310 VEHICLES AND EQUIPMENT FUND**

Description	2017-18 Actuals	2018-19 Current Budget	Year to Date Actuals 12-31-18	2018-19 Revised Budget	Increase/ (Decrease)	% Change From Current Budget
<b>Revenues by Source</b>						
<b>Licenses, Permits and Service Charges</b>						
Charges for Services	64,204	347,426	24,089	347,426	-	0.0%
<b>Use of Money and Property</b>						
Investment Interest	24,392	20,000	5,421	35,000	15,000	75.0%
<b>Operating Transfers In</b>						
Measure S	650,000	1,150,000	287,500	1,150,000	-	0.0%
<b>Total Revenues and Other Sources</b>	<b>738,596</b>	<b>1,517,426</b>	<b>317,010</b>	<b>1,532,426</b>	<b>15,000</b>	<b>1.0%</b>
<b>Expenses by Category</b>						
Operations and Maintenance	81,660	-	-	-	-	0.0%
Capital Outlay	-	858,125	119,534	858,125	-	-
<b>Total Expenses and Other Financing Uses</b>	<b>81,660</b>	<b>858,125</b>	<b>119,534</b>	<b>858,125</b>	<b>-</b>	<b>0.0%</b>
Excess of Revenues Over (Under) Expenses	656,936	659,301	197,475	674,301	15,000	2.3%
Net Position, Beginning of Year	1,930,757	2,587,693		2,587,693	-	0.0%
Adjustment to Net Position		-		-	-	-
Net Position, End of Year	2,587,693	3,246,994		3,261,994	15,000	0.5%

**Fund Description**

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





**City of Temecula**  
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**FUND: 320 INFORMATION TECHNOLOGY FUND**

Description	2017-18 Actuals	2018-19 Current Budget	Year to Date Actuals 12-31-18	2018-19 Revised Budget	Increase/ (Decrease)	% Change From Current Budget
<b>Revenues by Source</b>						
<b>Licenses, Permits and Service Charges</b>						
Charges for Services	3,088,791	3,497,594	826,434	3,497,594	-	0.0%
<b>Miscellaneous</b>						
Miscellaneous		-	45,000	45,000	45,000	0.0%
<b>Use of Money and Property</b>						
Investment Interest	3,969	1,000	500	2,000	1,000	100.0%
<b>Operating Transfers In</b>						
General Fund	77,028	-	-	-	-	0.0%
Measure S	230,251	-	-	450,000	450,000	0.0%
<b>Total Revenues and Other Sources</b>	<b>3,400,039</b>	<b>3,498,594</b>	<b>871,934</b>	<b>3,994,594</b>	<b>496,000</b>	<b>14.2%</b>
<b>Expenses by Category</b>						
Personnel	1,756,077	1,877,011	876,826	1,877,011	0	0.0%
Operations and Maintenance	1,410,194	1,945,368	937,462	2,415,368	470,000	24.2%
<b>Total Expenses and Other Financing Uses</b>	<b>3,166,271</b>	<b>3,822,379</b>	<b>1,814,288</b>	<b>4,292,379</b>	<b>470,000</b>	<b>12.3%</b>
Excess of Revenues Over (Under) Expenses	233,768	(323,785)	(942,355)	(297,785)	26,000	-8.0%
Net Position, Beginning of Year	238,971	472,739		472,739	-	0.0%
Adjustment to Net Position		-		-	-	-
Net Position, End of Year	472,739	148,954		174,954	26,000	17.5%

**Fund Description**

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



**City of Temecula  
Fiscal Year 2018-19  
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**FUND: 325 TECHNOLOGY REPLACEMENT FUND**

Description	2017-18 Actuals	2018-19 Current Budget	Year to Date Actuals 12-31-18	2018-19 Revised Budget	Increase/ (Decrease)	% Change From Current Budget
<b>Revenues by Source</b>						
<b>Licenses, Permits and Service Charges</b>						
Charges for Services	213,932	400,723	72,070	400,723	-	0.0%
<b>Operating Transfer In</b>						
Operating Transfer In	-	125,000	125,000	125,000	-	0.0%
Measure S Fund	-	500,000	125,000	500,000	-	0.0%
<b>Use of Money and Property</b>						
Investment Interest	11,848	7,000	1,642	11,000	4,000	57.1%
<b>Total Revenues and Other Sources</b>	<b>225,780</b>	<b>1,032,723</b>	<b>323,712</b>	<b>1,036,723</b>	<b>4,000</b>	<b>0.4%</b>
<b>Expenses by Category</b>						
Operations and Maintenance	254,801	-	885	-	-	0.0%
Capital Outlay	-	310,000	115,952	310,000	-	0.0%
<b>Total Expenses and Other Financing Uses</b>	<b>254,801</b>	<b>310,000</b>	<b>116,837</b>	<b>310,000</b>	<b>-</b>	<b>0.0%</b>
Excess of Revenues Over (Under) Expenses	(29,021)	722,723	206,876	726,723	4,000	0.6%
Net Position, Beginning of Year	1,278,467	1,249,446		1,249,446	-	0.0%
Adjustment to Net Position		-		-	-	-
Net Position, End of Year	1,249,446	1,972,169		1,976,169	4,000	0.2%

**Fund Description**

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



**City of Temecula  
Fiscal Year 2018-19  
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**FUND: 330 SUPPORT SERVICES FUND**

Description	2017-18 Actuals	2018-19 Current Budget	Year to Date Actuals 12-31-18	2018-19 Revised Budget	Increase/ (Decrease)	% Change From Current Budget
<b>Revenues by Source</b>						
<b>Licenses, Permits and Service Charges</b>						
Charges for Services	344,267	403,381	84,539	362,965	(40,416)	-10.0%
<b>Use of Money and Property</b>						
Investment Interest	5,465	5,000	846	6,000	1,000	20.0%
<b>Total Revenues and Other Sources</b>	<b>349,732</b>	<b>408,381</b>	<b>85,385</b>	<b>368,965</b>	<b>(39,416)</b>	<b>-9.7%</b>
<b>Expenses by Category</b>						
Personnel	205,989	224,438	108,203	224,438	-	0.0%
Operations and Maintenance	166,768	172,542	63,582	144,527	(28,015)	-16.2%
Operating Transfer Out				444,102	444,102	0.0%
<b>Total Expenses and Other Financing Uses</b>	<b>372,757</b>	<b>396,980</b>	<b>171,784</b>	<b>813,067</b>	<b>416,087</b>	<b>104.8%</b>
Excess of Revenues Over (Under) Expenses	(23,025)	11,401	(86,399)	(444,102)	(455,503)	-3995.3%
Net Position, Beginning of Year	467,127	444,102		444,102	-	0.0%
Adjustment to Net Position		-		-	-	-
Net Position, End of Year	444,102	455,503		-	(455,503)	-100.0%

**Fund Description**

The Support Services Fund was established as a cost center for the City's central receptionist, duplicating, printing, and mailing activities. Net Position is a combination of both spendable and non spendable assets. Departments are charged based on a count of copies made in the previous fiscal year. In FY2018-19, the assets and available balance in this fund was transferred to establish Fund 355 - Support Services Replacement Fund, in order to accumulate resources for the future replacement of the City's duplicating and printing equipment.



**City of Temecula  
Fiscal Year 2018-19  
Mid-Year Adjustments**

**FUND: 335 SUPPORT SERVICES REPLACEMENT FUND**

Description	2017-18 Actuals	2018-19 Current Budget	Year to Date Actuals 12-31-18	2018-19 Revised Budget	Increase/ (Decrease)	% Change From Current Budget
<b>Revenues by Source</b>						
<b>Licenses, Permits and Service Charges</b>						
Charges for Services			7,260	38,015	38,015	0.0%
<b>Operating Transfer In</b>						
Operating Transfer In				444,102	444,102	0.0%
<b>Use of Money and Property</b>						
Investment Interest				-	-	0.0%
<b>Total Revenues and Other Sources</b>	-	-	<b>7,260</b>	<b>482,117</b>	<b>482,117</b>	0.0%
<b>Expenses by Category</b>						
Operations and Maintenance			18,378	18,378	18,378	0.0%
<b>Total Expenses and Other Financing Uses</b>	-	-	<b>18,378</b>	<b>18,378</b>	<b>18,378</b>	0.0%
Excess of Revenues Over (Under) Expenses	-	-	(11,118)	463,739	463,739	0.0%
Net Position, Beginning of Year	-	-		-	-	0.0%
Adjustment to Net Position		-		-	-	-
Net Position, End of Year	-	-		463,739	463,739	0.0%

**Fund Description**

The Support Services Replacement Fund was established in Fiscal Year 2018-19 in order to accumulate resources for the future replacement of the City's duplicating and printing equipment. Net Position is a combination of both spendable and non spendable assets. Contributions to this fund are made by departments utilizing the assets in an amount equivalent to the estimated cost to replace the item at the end of its useful life.



**City of Temecula  
Fiscal Year 2018-19  
Mid-Year Adjustments**

**FUND: 340 FACILITIES FUND**

Description	2017-18 Actuals	2018-19 Current Budget	Year to Date Actuals 12-31-18	2018-19 Revised Budget	Increase/ (Decrease)	% Change From Current Budget
<b>Revenues by Source</b>						
<b>Licenses, Permits and Service Charges</b>						
Charges for Services	1,251,887	1,328,888	360,896	1,328,888	-	0.0%
<b>Use of Money and Property</b>						
Investment Interest	5,650	5,000	1,066	7,000	2,000	40.0%
<b>Total Revenues and Other Sources</b>	<b>1,257,537</b>	<b>1,333,888</b>	<b>361,962</b>	<b>1,335,888</b>	<b>2,000</b>	<b>0.1%</b>
<b>Expenses by Category</b>						
Personnel	394,348	395,628	187,097	395,628	0	0.0%
Operations and Maintenance	839,589	944,516	435,709	956,516	12,000	1.3%
<b>Total Expenses and Other Financing Uses</b>	<b>1,233,937</b>	<b>1,340,144</b>	<b>622,806</b>	<b>1,352,144</b>	<b>12,000</b>	<b>0.9%</b>
Excess of Revenues Over (Under) Expenses	23,600	(6,256)	(260,844)	(16,256)	(10,000)	159.8%
Net Position, Beginning of Year	497,452	521,052		521,052	-	0.0%
Adjustment to Net Position		-		-	-	-
Net Position, End of Year	521,052	514,796		504,796	(10,000)	-1.9%

**Fund Description**

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



**City of Temecula  
Fiscal Year 2018-19  
Mid-Year Adjustments**

**FUND: 350 FACILITY REPLACEMENT FUND**

Description	2017-18 Actuals	2018-19 Current Budget	Year to Date Actuals 12-31-18	2018-19 Revised Budget	Increase/ (Decrease)	% Change From Current Budget
<b>Revenues by Source</b>						
<b>Licenses, Permits and Service Charges</b>						
Charges for Services	-	39,725	10,097	39,725	-	0.0%
<b>Use of Money and Property</b>						
Investment Interest	-	-	28	1,000	1,000	0.0%
<b>Operating Transfer In</b>						
Transfer In Measure S	-	500,000	125,000	500,000	-	0.0%
<b>Total Revenues and Other Sources</b>	-	<b>539,725</b>	<b>135,097</b>	<b>539,725</b>	-	0.0%
<b>Expenses by Category</b>						
Operations and Maintenance	-	-	-	-	-	0.0%
Capital Outlay	-	362,336	51,500	362,336	-	0.0%
Operating Transfers Out	-	143,664	143,664	143,664	-	0.0%
<b>Total Expenses and Other Financing Uses</b>	-	<b>506,000</b>	<b>195,164</b>	<b>506,000</b>	-	0.0%
Excess of Revenues Over (Under) Expenses	-	33,725	(60,067)	33,725	-	0.0%
Net Position, Beginning of Year	-	-	-	-	-	0.0%
Net Position, End of Year	-	33,725	-	33,725	-	0.0%

**Fund Description**

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