

# EXHIBIT A

Temecula Community  
Services District



**City of Temecula**  
**Fiscal Year 2023-24**  
**Quarterly Budget Report**

**FUND: 190 - TEMECULA COMMUNITY SERVICES DISTRICT FUND**

Description	2022-23 Actuals	2023-24 Current Budget	Year to Date Actuals 12-31-2023	2023-24 Q2 Revised Budget	Requested Adjustments	% Change from Current Budget
<b>Revenues by Source</b>						
<b>Taxes and Franchises</b>						
Special Tax (Measure C)	1,928,969	1,916,505	18,249	1,916,505	0	0.0 %
<b>Licenses, Permits and Service Charges</b>						
Contract Classes	961,966	1,200,000	638,803	1,200,000	0	0.0 %
Classes/Activities	64,186	52,890	36,593	67,640	14,750	27.9 %
Facility Rentals	480,329	345,571	210,398	373,650	28,079	8.1 %
Aquatics	201,975	212,216	123,707	222,966	10,750	5.1 %
Museum Admissions	96,876	94,485	53,345	94,335	(150)	-0.2 %
Theater Admissions	314,583	285,000	164,086	295,000	10,000	3.5 %
Sports Leagues & Tournaments	226,819	182,365	128,005	239,243	56,878	31.2 %
Day Camps	127,288	79,540	12,379	116,721	37,181	46.7 %
<b>Use of Money and Property</b>						
Investment Interest	36,449	0	2,819	3,947	3,947	100.0 %
Other	0	0	3,117	0	0	0.0 %
<b>Reimbursements</b>						
Other Reimbursements	123,042	85,845	18,077	93,077	7,232	8.4 %
<b>Operating Transfers In</b>						
Operating Transfers In	500,000	0	0	0	0	0.0 %
Contribution From Measure S	10,295,571	14,304,232	0	13,254,402	(1,049,830)	-7.3 %
<b>Miscellaneous</b>						
Miscellaneous	105,371	68,274	30,771	74,851	6,577	9.6 %
<b>Total Revenues and Other Sources</b>	<b>15,463,424</b>	<b>18,826,923</b>	<b>1,440,349</b>	<b>17,952,337</b>	<b>(874,586)</b>	<b>-4.6 %</b>
<b>Expenditures by Category</b>						
Salaries & Benefits	9,574,969	11,074,092	5,037,448	11,074,092	0	0.0 %
Operations & Maintenance	4,272,065	5,200,613	3,465,960	5,239,973	39,360	0.8 %
Internal Service Fund Allocations	2,272,868	2,864,518	1,480,352	2,398,367	(466,151)	-16.3 %
Transfers	0	0	0	37,706	37,706	100.0 %
Capital Outlay	0	19,194	0	19,194	0	0.0 %
<b>Total Expenditures and Other Financing Uses</b>	<b>16,119,901</b>	<b>19,158,417</b>	<b>9,983,761</b>	<b>18,769,332</b>	<b>(389,085)</b>	<b>-2.0 %</b>
Excess of Revenues Over (Under) Expenditures	(656,477)	(331,494)	(8,543,412)	(816,995)	(485,501)	146.5 %
Fund Balance, Beginning of Year	1,573,476	916,999		916,999		
Fund Balance, End of Year	916,999	585,505		100,004		

**Fund Description**

Citywide Operations reflects the collection of the Special Tax (Measure C) charged to households for recreation programs as well as fees for classes and activities. Accounts for facility operations, maintenance, and community recreation programs. Measure C was approved by residents in 1997 at a rate of \$74.44 per parcel for the purpose of maintaining the City's parks, recreation facilities, arterial street lighting and traffic signals. The Special Tax revenue is allocated equally between TCSD and the General Fund to fund both recreation programs and parks maintenance.



**City of Temecula**  
**Fiscal Year 2023-24**  
**Quarterly Budget Report**

**FUND: 191 - TCSD SERVICE LEVEL "B" STREETLIGHT REPLACEMENT FUND**

Description	2022-23 Actuals	2023-24 Current Budget	Year to Date Actuals 12-31-2023	2023-24 Q2 Revised Budget	Requested Adjustments	% Change from Current Budget
<b>Revenues by Source</b>						
<b>Use of Money and Property</b>						
Investment Interest	16,786	0	4,077	8,155	8,155	100.0 %
<b>Operating Transfers In</b>						
Operating Transfers In	200,000	200,000	0	200,000	0	0.0 %
<b>Total Revenues and Other Sources</b>	<b>216,786</b>	<b>200,000</b>	<b>4,077</b>	<b>208,155</b>	<b>8,155</b>	<b>4.1 %</b>
Excess of Revenues Over (Under) Expenditures	216,786	200,000	4,077	208,155	8,155	4.1 %
 Fund Balance, Beginning of Year	 852,843	 1,069,628		 1,069,628		
Fund Balance, End of Year	1,069,628	1,269,628		1,277,783		

**Fund Description**

This fund was established to accumulate resources for the replacement of street light equipment, poles and lightbulbs, as the City has acquired street lights from Southern California Edison, and to install new street lights as needed throughout the City. Each year, \$200,000 is transferred to this fund from the TCSD Service Level "B" Street Lights Fund (Fund 192).



**City of Temecula**  
**Fiscal Year 2023-24**  
**Quarterly Budget Report**

**FUND: 192 - TCSD SERVICE LEVEL "B" STREET LIGHTS FUND**

Description	2022-23 Actuals	2023-24 Current Budget	Year to Date Actuals 12-31-2023	2023-24 Q2 Revised Budget	Requested Adjustments	% Change from Current Budget
<b>Revenues by Source</b>						
<b>Licenses, Permits and Service Charges</b>						
Assessments	639,690	654,763	4,688	654,763	0	0.0 %
<b>Use of Money and Property</b>						
Investment Interest	6,657	0	1,509	3,018	3,018	100.0 %
<b>Total Revenues and Other Sources</b>	<b>646,347</b>	<b>654,763</b>	<b>6,197</b>	<b>657,781</b>	<b>3,018</b>	<b>0.5 %</b>
<b>Expenditures by Category</b>						
Transfers	200,000	200,000	0	200,000	0	0.0 %
Operations & Maintenance	312,080	472,000	87,230	472,000	0	0.0 %
<b>Total Expenditures and Other Financing Uses</b>	<b>512,080</b>	<b>672,000</b>	<b>87,230</b>	<b>672,000</b>	<b>0</b>	<b>0.0 %</b>
Excess of Revenues Over (Under) Expenditures	134,267	(17,237)	(81,033)	(14,219)	3,018	-17.5 %
Fund Balance, Beginning of Year	257,367	391,634		391,634		
Fund Balance, End of Year	391,634	374,397		377,415		

**Fund Description**

Service Level B reflects the collection of benefit assessments charged to property owners. Service Level B includes only those parcels within residential subdivisions that receive residential street lighting services. This service level includes operational, administrative, maintenance and utility costs of residential street lights. Each year, \$200,000 is transferred from this fund to the TCSD Service Level "B" Streetlight Replacement Fund (Fund 191) to accommodate these costs.



**City of Temecula**  
**Fiscal Year 2023-24**  
**Quarterly Budget Report**

**FUND: 194 - TCSD SERVICE LEVEL "D" REFUSE/RECYCLING FUND**

Description	2022-23 Actuals	2023-24 Current Budget	Year to Date Actuals 12-31-2023	2023-24 Q2 Revised Budget	Requested Adjustments	% Change from Current Budget
<b>Revenues by Source</b>						
<b>Licenses, Permits and Service Charges</b>						
Assessments	9,532,420	10,442,107	71,905	10,442,107	0	0.0 %
Recycling Program	28,008	5,000	0	5,000	0	0.0 %
<b>Use of Money and Property</b>						
Investment Interest	22,609	3,000	2,103	7,207	4,207	140.2 %
<b>Intergovernmental Revenues</b>						
Grants	159,957	0	0	0	0	0.0 %
<b>Total Revenues and Other Sources</b>	<b>9,742,995</b>	<b>10,450,107</b>	<b>74,007</b>	<b>10,454,314</b>	<b>4,207</b>	<b>0.0 %</b>
<b>Expenditures by Category</b>						
Salaries & Benefits	78,663	79,985	36,785	79,985	0	0.0 %
Operations & Maintenance	9,363,712	10,559,761	62,861	10,559,761	0	0.0 %
<b>Total Expenditures and Other Financing Uses</b>	<b>9,442,375</b>	<b>10,639,746</b>	<b>99,645</b>	<b>10,639,746</b>	<b>0</b>	<b>0.0 %</b>
Excess of Revenues Over (Under) Expenditures	300,620	(189,639)	(25,638)	(185,432)	4,207	-2.2 %
Fund Balance, Beginning of Year	279,743	580,363		580,363		
Fund Balance, End of Year	580,363	390,724		394,931		

**Fund Description**

Service Level D Fund is used to collect benefit assessments charged to property owners for the purpose of providing refuse collection, recycling, and street sweeping throughout the City, which is provided by CR&R. In addition, Service Level D has received grants to increase recycling efforts Citywide.



**City of Temecula**  
**Fiscal Year 2023-24**  
**Quarterly Budget Report**

**FUND: 195 - TCSD SERVICE LEVEL "R" STREET/ROAD MAINT FUND**

Description	2022-23 Actuals	2023-24 Current Budget	Year to Date Actuals 12-31-2023	2023-24 Q2 Revised Budget	Requested Adjustments	% Change from Current Budget
<b>Revenues by Source</b>						
<b>Licenses, Permits and Service Charges</b>						
Assessments	5,302	5,532	230	5,532	0	0.0 %
<b>Use of Money and Property</b>						
Investment Interest	579	0	126	253	253	100.0 %
<b>Total Revenues and Other Sources</b>	<b>5,881</b>	<b>5,532</b>	<b>356</b>	<b>5,785</b>	<b>253</b>	<b>4.6 %</b>
<b>Expenditures by Category</b>						
Operations & Maintenance	107	10,200	0	10,200	0	0.0 %
<b>Total Expenditures and Other Financing Uses</b>	<b>107</b>	<b>10,200</b>	<b>0</b>	<b>10,200</b>	<b>0</b>	<b>0.0 %</b>
Excess of Revenues Over (Under) Expenditures	5,774	(4,668)	356	(4,415)	253	-5.4 %
Fund Balance, Beginning of Year	27,281	33,055		33,055		
Fund Balance, End of Year	33,055	28,387		28,640		

**Fund Description**

Service Level R Fund reflects the operational, administrative, construction and maintenance costs for certain unpaved roads that become inaccessible after inclement weather. Zone R-1 provides service in the Nicolas/Liefer Road area. The maximum rate that can be charged for Zone R-1 for an improved parcel is \$115.26 and for an unimproved parcel is \$57.62.



**City of Temecula**  
**Fiscal Year 2023-24**  
**Quarterly Budget Report**

**FUND: 196 - TCSD SERVICE LEVEL "L" LAKE PARK MAINT. FUND**

Description	2022-23 Actuals	2023-24 Current Budget	Year to Date Actuals 12-31-2023	2023-24 Q2 Revised Budget	Requested Adjustments	% Change from Current Budget
<b>Revenues by Source</b>						
<b>Licenses, Permits and Service Charges</b>						
Assessments	251,292	254,208	0	254,208	0	0.0 %
Harveston Lake Boat Revenue	5,035	4,284	2,325	4,284	0	0.0 %
<b>Use of Money and Property</b>						
Investment Interest	7,436	0	1,419	2,839	2,839	100.0 %
Other	0	0	176	176	176	100.0 %
<b>Miscellaneous</b>						
Miscellaneous	27,930	30,000	2,318	4,635	(25,365)	-84.6 %
<b>Total Revenues and Other Sources</b>	<b>291,693</b>	<b>288,492</b>	<b>6,237</b>	<b>266,142</b>	<b>(22,350)</b>	<b>-7.7 %</b>
<b>Expenditures by Category</b>						
Salaries & Benefits	12,863	13,805	6,229	13,805	0	0.0 %
Operations & Maintenance	295,365	275,200	190,203	275,200	0	0.0 %
<b>Total Expenditures and Other Financing Uses</b>	<b>308,228</b>	<b>289,005</b>	<b>196,432</b>	<b>289,005</b>	<b>0</b>	<b>0.0 %</b>
Excess of Revenues Over (Under) Expenditures	(16,535)	(513)	(190,194)	(22,863)	(22,350)	4,356.9 %
Fund Balance, Beginning of Year	377,291	360,756		360,756		
Fund Balance, End of Year	360,756	360,243		337,893		

**Fund Description**

Service Level L Fund reflects the benefit assessments charged to property owners for the purpose of maintaining the Harveston Lake Park. Expenditures include operational, administrative and maintenance costs.



**City of Temecula**  
**Fiscal Year 2023-24**  
**Quarterly Budget Report**

**FUND: 197 - TEMECULA LIBRARY FUND**

Description	2022-23 Actuals	2023-24 Current Budget	Year to Date Actuals 12-31-2023	2023-24 Q2 Revised Budget	Requested Adjustments	% Change from Current Budget
<b>Revenues by Source</b>						
<b>Licenses, Permits and Service Charges</b>						
Printing & Copies	9,967	8,919	4,502	8,919	0	0.0 %
<b>Fines and Forfeitures</b>						
Fines & Forfeitures	32,636	25,446	14,398	25,446	0	0.0 %
<b>Use of Money and Property</b>						
Investment Interest	10,167	0	2,027	4,055	4,055	100.0 %
Lease/Rental Income	18,192	14,620	7,076	14,620	0	0.0 %
<b>Reimbursements</b>						
Other Reimbursements	70	0	0	0	0	0.0 %
<b>Operating Transfers In</b>						
Contribution From Measure S	975,563	891,364	0	818,085	(73,279)	-8.2 %
<b>Total Revenues and Other Sources</b>	<b>1,046,594</b>	<b>940,349</b>	<b>28,003</b>	<b>871,125</b>	<b>(69,224)</b>	<b>-7.4 %</b>
<b>Expenditures by Category</b>						
Salaries & Benefits	209,877	225,739	101,549	225,739	0	0.0 %
Operations & Maintenance	498,265	618,866	225,438	621,366	2,500	0.4 %
Internal Service Fund Allocations	329,860	438,287	210,896	427,521	(10,766)	-2.5 %
Capital Outlay	30,829	0	0	0	0	0.0 %
<b>Total Expenditures and Other Financing Uses</b>	<b>1,068,832</b>	<b>1,282,892</b>	<b>537,883</b>	<b>1,274,626</b>	<b>(8,266)</b>	<b>-0.6 %</b>
Excess of Revenues Over (Under) Expenditures	(22,238)	(342,543)	(509,880)	(403,501)	(60,958)	17.8 %
Fund Balance, Beginning of Year	525,740	503,501		503,501		
Fund Balance, End of Year	503,501	160,958		100,000		

**Fund Description**

The Library Fund is used to account for the maintenance and operations of the Ronald H. Roberts Temecula Public Library on Pauba Road.

## Funds: 501-530 SERVICE LEVEL C - LANDSCAPE / SLOPE MAINTENANCE

Description	2021-2022 Actuals	2022-2023 Current Budget	2023-2024 Mid-Year Budget	Increase/ (Decrease)	% Increase/ Decrease
<b>Revenues by Source</b>					
<b>Licenses, Permits and Service Charges</b>					
ASSESSMENTS	1,590,183	1,588,829	1,590,481	1,652	0.1%
<b>Use of Money and Property</b>					
INVESTMENT INTEREST	(15,323)	-	-	-	0.0%
<b>Revenues/Other Sources</b>	<b>1,574,861</b>	<b>1,588,829</b>	<b>1,590,481</b>	<b>1,652</b>	<b>0.1%</b>
<b>Expenditures by Category</b>					
SALARIES & BENEFITS	111,197	-	-	-	0.0%
OPERATIONS & MAINTENANCE	1,467,699	1,738,337	1,591,472	(146,864)	-8.4%
TRANSFERS	28,346	371,654	451,700	80,046	21.5%
<b>Expenditures/Other Financing Uses</b>	<b>1,607,242</b>	<b>2,109,991</b>	<b>2,043,172</b>	<b>(66,818)</b>	<b>-3.2%</b>
Net Revenues	(32,381)	(521,162)	(452,691)	68,471	-1.8%
Fund Balance, Beginning of Year	2,098,427	2,066,046	1,544,883	(521,162)	-25.2%
Fund Balance, End of Year	2,066,046	1,544,883	1,092,192	(452,691)	-29.3%

### Fund Description

Service Level C Fund reflects the collection of benefit assessments charged to property owners for the purpose of providing perimeter landscaping and slope maintenance throughout the City. Service Level C assesses only those parcels within residential subdivisions receiving TCSD perimeter landscaping and slope maintenance and are separated into 32 zones. The rate levels for Zones 6 and 29, are subject to a Consumer Price Index-Urban Consumers (CPI-U) annual inflator while all other rate levels will not increase. Zones 30-32 will not be assessed, as the property owners have elected to have the landscaping maintained by the respective Homeowner's Associations (HOAs).

### Analysis/Comments