

City of Temecula
CFD 16-01 (Roripaugh Ranch Phase 2) Facilities
Special Tax Bonds, Series 2017, Series 2023A, and Series 2023B Bonds
Budget Report
Fiscal Year 2026-27

Debt Service						
Item	2025-26		2026-27		Difference	Note/Comment
	Series 2017	Series 2023	Series 2017	Series 2023		
March Interest Due	\$1,130,775.00	\$149,000.00	\$1,107,262.50	\$148,875.00	(\$23,637.50)	
September Interest Due	\$1,130,775.00	\$149,000.00	\$1,107,262.50	\$148,875.00	(\$23,637.50)	
September Principal Due	\$855,000.00	\$5,000.00	\$900,000.00	\$10,000.00	\$50,000.00	
Total Debt Service	\$3,116,550.00	\$303,000.00	\$3,114,525.00	\$307,750.00	\$2,725.00	

Administration						
Item	2025-26		2026-27		Difference	Note/Comment
	Rate	Levy	Rate	Levy		
Trustee/Paying Agent		\$2,500.00		\$2,500.00	\$0.00	
Consultant Services		\$7,266.16		\$7,411.49	\$145.33	
Auditor-Controller (per Fund No enrollment fee) ⁽¹⁾		\$96.14		\$96.14	\$0.00	
Auditor-Controller (per Parcel enrollment fee)	\$0.11	\$150.81	\$0.11	\$148.72	(\$2.09)	
Treasurer/Tax Collector (per Parcel fee)	\$0.25	\$342.75	\$0.25	\$338.00	(\$4.75)	
Delinquency Management		\$0.00		\$0.00	\$0.00	
Continuing Disclosure/Dissemination		\$0.00		\$0.00	\$0.00	
City Administrative Costs		\$8,457.00		\$8,457.00	\$0.00	
Administration Expenses		\$215.00		\$215.00	\$0.00	
Other Costs		\$0.00		\$0.00	\$0.00	
Total Administration		\$19,027.86		\$19,166.35	\$138.49	

Other					
Item	2025-26	2026-27	Difference	Note/Comment	
	Levy	Levy			
Reserve Adjustment	\$0.00	\$0.00	\$0.00		
Delinquency Allowance	\$0.00	\$0.00	\$0.00	5% Delinquency Allowance Met	
Delinquency Charges	\$0.00	\$0.00	\$0.00		
Less: Prior Year Surplus	\$0.00	\$0.00	\$0.00		
Total Other	\$0.00	\$0.00	\$0.00		

Totals				
Item	2025-26	2026-27	Difference	Note/Comment
	Levy	Levy		
Total Requirement	\$3,438,577.86	\$3,441,441.35	\$2,863.49	
District Adjustment	\$0.00	(\$39,851.88)	\$39,851.88	Credit due to surplus funds
Enrollment Adjustment	(\$1.98)			
Actual Levy	\$3,438,575.88	\$3,401,589.47	(\$36,986.41)	

Factors:			Note/Comment	
Levy % Difference	-1.08%		Parcel count decreased as only Developed Property	
Administration % of Levy	0.56%		is taxed for FY 2026-27	
City's % of Levy	0.25%		Bonds call protected until 9/1/2027	
Maximum Authorized Tax	\$4,929,018.80			
Levy % of Maximum Tax	69.01%			
Series 2017 Bonds Outstanding After September 1, 2026	\$36,110,000			
Series 2023 Bonds Outstanding After September 1, 2026	\$5,955,000			
Total Bonds Outstanding	\$42,065,000			
FY 2025-26 Delinquency Rate as of 12/10/2025	2.36%			
FY 2025-26 Delinquency Rate as of 4/10/2026	3.38%			
FY 2025-26 Parcels Levied	1,371			
FY 2026-27 Projected Parcels to Levy	1,352			
Final Maturity	2053			

⁽¹⁾ Current Year Per Fund No Charge based upon Auditor-Controller Letter Dated May 27, 2026.

City of Temecula
 CFD 16-01 (Roripaugh Ranch Phase 2) Services
 Budget Report
 Fiscal Year 2026-27

Services CFD (No DSS)

Public Safety and Maintenance Services

Item	2025-26	2026-27	Difference	Note/Comment
	Levy	Levy		
Public Safety and Maintenance Services	\$724,364.42	\$840,271.44	\$115,907.02	
Total Public Safety and Maintenance Services	\$724,364.42	\$840,271.44	\$115,907.02	

Administration

Item	2025-26		2026-27		Difference	Note/Comment
	Rate	Levy	Rate	Levy		
Auditor-Controller (per Fund No enrollment fee) ⁽¹⁾		\$96.14		\$96.14	\$0.00	
Auditor-Controller (per Parcel enrollment fee)	\$0.11	\$148.72	\$0.11	\$148.72	\$0.00	
Treasurer/Tax Collector (per Parcel fee)	\$0.25	\$338.00	\$0.25	\$338.00	\$0.00	
City Administrative Costs		\$1,000.00		\$1,000.00	\$0.00	
Other Costs		\$0.00		\$0.00	\$0.00	
Total Administration		\$1,582.86		\$1,582.86	\$0.00	

Other

Item	2025-26	2026-27	Difference	Note/Comment
	Levy	Levy		
Reserve Adjustment	\$0.00	\$0.00	\$0.00	
Delinquency Allowance	\$0.00	\$0.00	\$0.00	
Delinquency Charges	\$0.00	\$0.00	\$0.00	
Less: Prior Year Surplus	\$0.00	\$0.00	\$0.00	
Total Other	\$0.00	\$0.00	\$0.00	

Totals

Item	2025-26	2026-27	Difference	Note/Comment
	Levy	Levy		
Total Requirement	\$725,947.28	\$841,854.30	\$115,907.02	
District Adjustment	\$0.00	\$0.00	\$0.00	
Enrollment Adjustment	(\$17.57)			
Total Levy	\$725,929.71	\$841,854.30	\$115,924.59	

Factors:

Levy % Difference	15.97%
Administration % of Levy	0.19%
City's % of Levy	0.12%
Maximum Authorized Tax	\$841,854.30
Levy % of Maximum Tax	100.00%
Bonds Outstanding After September 1, 2026	N/A
FY 2025-26 Delinquency Rate as of 12/10/2025	2.49%
FY 2025-26 Delinquency Rate as of 4/10/2026	3.28%
FY 2025-26 Parcels Levied	1,204
FY 2026-27 Projected Parcels to Levy	1,352
Final Maturity	N/A

Note/Comment

148 new permits for FY 2026-27
 Rates increase greater of 2% or CPI per year
 CPI increased 3.28%

⁽¹⁾ Current Year Per Fund No Charge based upon Auditor-Controller Letter Dated May 27, 2026.