

EXHIBIT A



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

TEMECULA COMMUNITY SERVICES DISTRICT - ALL FUNDS COMBINED

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
Revenues by Fund						
Fund 190 Citywide Operations	9,818,319	10,416,057	4,382,751	10,617,070	201,013	1.9%
Fund 192 Service Level B	1,003,906	704,245	41,992	705,245	1,000	0.1%
Funds 501-530 Service Level C	1,621,678	1,599,060	-	1,605,430	6,370	0.4%
Fund 194 Service Level D	7,709,215	8,013,790	64,728	8,014,790	1,000	0.0%
Fund 195 Service Level R	6,227	5,832	265	5,932	100	1.7%
Fund 196 Service Level L	250,108	249,570	3,746	251,570	2,000	0.8%
Fund 197 Library	881,552	770,650	223,944	775,287	4,637	0.6%
Total Revenues and Other Sources	21,291,004	21,759,204	4,717,427	21,975,324	216,120	1.0%
Expenditures by Fund						
Fund 190 Citywide Operations	10,029,441	11,264,604	5,091,641	11,490,475	225,871	2.0%
Fund 192 Service Level B	911,766	789,201	379,466	789,201	-	0.0%
Funds 501-530 Service Level C	1,406,394	1,553,143	675,862	1,553,143	-	0.0%
Fund 194 Service Level D	7,843,262	8,078,891	45,196	8,078,891	-	0.0%
Fund 195 Service Level R	2,847	9,663	2,800	9,663	-	0.0%
Fund 196 Service Level L	231,793	247,276	84,433	247,276	-	0.0%
Fund 197 Library	783,312	994,139	266,825	994,139	0	0.0%
Total Expenditures and Other Financing Uses	21,208,815	22,936,917	6,546,223	23,162,788	225,871	1.0%
Excess of Revenues Over (Under) Expenditures	82,189	(1,177,713)	(1,828,796)	(1,187,464)	(9,751)	0.8%
Fund Balance, Beginning of Year	3,829,393	3,911,582		3,911,582	-	0.0%
Fund Balance, End of Year	3,911,582	2,733,870		2,724,118	(9,751)	-0.4%

Fund Description

The Temecula Community Services District is a separate governmental entity created to provide Parks and Recreation services as well as the maintenance of parks and facilities, residential street lights, slopes, refuse and recycling, maintenance of rural roads, lake park maintenance, and library services.



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

Fund: 190 CITYWIDE OPERATIONS

Description	2017-18 Actuals	2018-19 Current Budget	Year to Date Actuals 12-31-18	2018-19 Revised Budget	Increase/ (Decrease)	% Change From Current
Revenues by Department						
General Operations	5,815,208	6,249,095	3,023,253	6,435,366	186,271	3.0%
Senior Center	67,178	109,727	5,032	112,350	2,623	2.4%
Community Recreation Center	336,171	364,984	38,919	371,523	6,539	1.8%
Recreation	269,170	267,987	46,820	267,587	(400)	-0.1%
Temecula Community Center	93,023	94,660	22,011	94,660	-	0.0%
Temecula History Museum	90,684	97,585	10,058	99,945	2,360	2.4%
Aquatics	391,999	437,374	108,360	416,443	(20,931)	-4.8%
Sports	411,674	435,772	136,664	440,563	4,791	1.1%
Temecula Children's Museum	161,785	20,732	230	20,732	-	0.0%
Community Theater	675,276	757,604	271,414	773,304	15,700	2.1%
Cultural Arts	51,928	59,872	757	59,572	(300)	-0.5%
Civic Center Conference Center	47,852	41,214	12,669	41,214	-	0.0%
Human Services	47,192	49,036	8,749	53,396	4,360	8.9%
Margarita Recreation Center	9,666	30,336	234	30,336	-	0.0%
Jefferson Recreation Center	-	10,155	78	10,155	-	0.0%
Contract Classes	1,194,732	1,113,834	696,016	1,113,834	-	0.0%
Park Rangers	41,764	42,076	374	42,076	-	0.0%
Responsible Compassion	113,016	234,014	1,111	234,014	-	0.0%
Total Revenues and Other Sources	9,818,319	10,416,057	4,382,751	10,617,070	201,013	1.9%
Expenditures by Department						
General Operations	2,242,444	2,521,310	927,153	2,578,270	56,960	2.3%
Senior Center	348,797	518,044	224,926	523,096	5,052	1.0%
Community Recreation Center	965,364	1,053,232	493,312	1,065,846	12,614	1.2%
Special Events	843,889	1,057,420	579,314	1,094,979	37,559	3.6%
Temecula Community Center	197,287	235,293	108,417	238,842	3,549	1.5%
Temecula History Museum	363,666	424,247	209,036	430,827	6,580	1.6%
Aquatics	901,743	1,028,636	460,291	1,057,711	29,075	2.8%
Sports	292,434	329,651	91,216	331,977	2,326	0.7%
Temecula Children's Museum	270,381	107,325	44,962	107,325	-	0.0%
Community Theater	1,304,237	1,339,963	643,287	1,400,963	61,000	4.6%
Cultural Arts	238,268	244,889	100,349	246,619	1,730	0.7%
Civic Center Conference Center	72,494	88,409	41,997	88,785	376	0.4%
Human Services	175,756	218,252	112,229	218,541	289	0.1%
Margarita Recreation Center	122,681	157,041	60,623	159,297	2,256	1.4%
Jefferson Recreation Center	33,800	52,571	22,512	52,571	-	0.0%
Contract Classes	932,015	854,274	415,087	854,681	407	0.0%
Park Rangers	175,293	216,215	133,898	216,215	-	0.0%
Responsible Compassion	548,892	817,832	423,032	823,930	6,098	0.7%
Total Expenditures and Other Financing Uses	10,029,441	11,264,604	5,091,641	11,490,475	225,871	2.0%
Excess of Revenues Over (Under) Expenditures	(211,122)	(848,547)	(708,891)	(873,405)	(24,858)	2.9%
Fund Balance, Beginning of Year	1,138,706	927,584		927,584	-	0.0%
Fund Balance, End of Year	927,584	79,037		54,179	(24,858)	-31.5%

Fund Description



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

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, arerial 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 2018-19
Mid-Year Adjustments**

Fund: 192 SERVICE LEVEL B - STREET LIGHTING

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
Revenues by Source						
Licenses, Permits and Service Charges						
Assessments	640,812	641,384	3,903	641,384	-	0.0%
Funding From Measure S	360,251	62,661	37,535	62,661	-	0.0%
Use of Money and Property						
Investment Interest	2,842	200	554	1,200	1,000	500.0%
Total Revenues and Other Sources	1,003,906	704,245	41,992	705,245	1,000	0.1%
Expenditures by Category						
Personnel	17,329	21,451	10,699	21,451	-	0.0%
Operations and Maintenance	894,437	767,750	368,767	767,750	-	0.0%
Total Expenditures and Other Financing Uses	911,766	789,201	379,466	789,201	-	0.0%
Excess of Revenues Over (Under) Expenditures	92,140	(84,956)	(337,474)	(83,956)	1,000	-1.2%
Fund Balance, Beginning of Year	169,048	261,188		261,188	-	0.0%
Fund Balance, End of Year	261,188	176,232		177,232	1,000	0.6%

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.



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

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

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
Revenues by Source						
Licenses, Permits and Service Charges						
Assessments	1,603,366	1,586,430	-	1,586,430	-	0.0%
Use of Money and Property						
Investment Interest	18,182	12,630	3,758	19,000	6,370	50.4%
Reimbursements						
Reimbursements	130	-	-	-	-	0.0%
Total Revenues and Other Sources	1,621,678	1,599,060		1,605,430	6,370	0.4%
Expenditures by Category						
Personnel	88,802	67,427	30,676	67,427	-	0.0%
Operations and Maintenance	1,317,592	1,485,716	645,186	1,485,716	-	0.0%
Total Expenditures and Other Financing Uses	1,406,394	1,553,143	675,862	1,553,143	-	0.0%
Excess of Revenues Over (Under) Expenditures	215,284	45,917	(675,862)	52,287	6,370	13.9%
Fund Balance, Beginning of Year	1,440,507	1,655,791		1,655,791	-	0.0%
Fund Balance, End of Year	1,655,791	1,701,708		1,708,078	6,370	0.4%

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).



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

Fund: 194 SERVICE LEVEL D - REFUSE AND RECYCLING

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
Revenues by Source						
Licenses, Permits and Service Charges						
Assessments	7,680,091	7,991,790	49,324	7,991,790	-	0.0%
Recycling Program	17,906	18,000	14,711	18,000	-	0.0%
Use of Money and Property						
Investment Interest	11,219	4,000	692	5,000	1,000	25.0%
Total Revenues and Other Sources	7,709,215	8,013,790	64,728	8,014,790	1,000	0.0%
Expenditures by Category						
Personnel	112,551	70,247	35,125	70,247	-	0.0%
Operations and Maintenance	7,730,711	8,008,644	10,071	8,008,644	-	0.0%
Total Expenditures and Other Financing Uses	7,843,262	8,078,891	45,196	8,078,891	-	0.0%
Excess of Revenues Over (Under) Expenditures	(134,047)	(65,101)	19,532	(64,101)	1,000	-1.5%
Fund Balance, Beginning of Year	428,535	294,488		294,488	-	0.0%
Fund Balance, End of Year	294,488	229,387		230,387	1,000	0.4%

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 2018-19
Mid-Year Adjustments**

Fund: 195 SERVICE LEVEL R - STREET / ROAD MAINTENANCE

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
Revenues by Source						
Licenses, Permits and Service Charges						
Assessments	5,619	5,532	202	5,532	-	0.0%
Use of Money and Property						
Investment Interest	608	300	63	400	100	33.3%
Total Revenues and Other Sources	6,227	5,832	265	5,932	100	1.7%
Expenditures by Category						
Operations and Maintenance	2,847	9,663	2,800	9,663	-	0.0%
Total Expenditures and Other Financing Uses	2,847	9,663	2,800	9,663	-	0.0%
Excess of Revenues Over (Under) Expenditures	3,380	(3,831)	(2,535)	(3,731)	100	-2.6%
Fund Balance, Beginning of Year	23,411	26,791		26,791	-	0.0%
Fund Balance, End of Year	26,791	22,960		23,060	100	0.4%

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 2018-19
Mid-Year Adjustments**

Fund: 196 SERVICE LEVEL L - HARVESTON LAKE PARK MAINTENANCE

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
Revenues by Source						
Licenses, Permits and Service Charges						
Assessments	239,939	241,870	-	241,870	-	0.0%
Harveston Lake Boat Revenue	4,150	4,200	2,824	4,200	-	0.0%
Recovery of Prior Year Expense	1,473	-	-	-	-	0.0%
Use of Money and Property						
Investment Interest	4,546	3,500	923	5,500	2,000	57.1%
Total Revenues and Other Sources	250,108	249,570	3,746	251,570	2,000	0.8%
Expenditures by Category						
Personnel	18,921	17,706	7,825	17,706	-	0.0%
Operations and Maintenance	212,872	229,570	76,608	229,570	-	0.0%
Total Expenditures and Other Financing Uses	231,793	247,276	84,433	247,276	-	0.0%
Excess of Revenues Over (Under) Expenditures	18,315	2,294	(80,686)	4,294	2,000	87.2%
Fund Balance, Beginning of Year	384,353	402,668		402,668	-	0.0%
Fund Balance, End of Year	402,668	404,962		406,962	2,000	0.5%

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 2018-19
Mid-Year Adjustments**

Fund: 197 LIBRARY 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
Revenues by Source						
Licenses, Permits and Service Charges						
Library Funding From GF/Measure S	770,734	662,527	165,632	662,527	-	0.0%
Printing and Copies	21,107	23,760	8,105	23,760	-	0.0%
Facilities Rentals	4,830	12,863	11,303	15,000	2,137	16.6%
Fines and Forfeitures						
Fines and Fees	78,582	66,000	38,218	69,000	3,000	4.5%
Lost and Damaged Materials	(494)	3,000	(153)	-	(3,000)	-100.0%
Miscellaneous						
Miscellaneous	3,762	-	-	-	-	-
Use of Money and Property						
Investment Interest	3,031	2,500	840	5,000	2,500	100.0%
Total Revenues and Other Sources	881,552	770,650	223,944	775,287	4,637	0.6%
Expenditures by Category						
Personnel	82,406	88,003	45,304	88,003	-	0.0%
Operations and Maintenance	700,906	906,136	221,521	906,136	0	0.0%
Total Expenditures and Other Financing Uses	783,312	994,139	266,825	994,139	0	0.0%
Excess of Revenues Over (Under) Expenditures	98,240	(223,489)	(42,881)	(218,852)	4,637	-2.1%
Fund Balance, Beginning of Year	244,833	343,073		343,073	-	0.0%
Fund Balance, End of Year	343,073	119,584		124,221	4,637	3.9%

Fund Description

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