



**TEMECULA COMMUNITY SERVICES DISTRICT - ALL FUNDS COMBINED**

Description	2018-19 Actuals	2019 -20 Current Budget	Year to Date Actuals 12-31-19	2019 -20 Revised Budget	Increase/ (Decrease)	% Change From Current Budget
<b>Revenues by Fund</b>						
Fund 190 Citywide Operations	10,534,112	12,359,483	6,430,068	12,612,249	252,766	2.0%
Fund 192 Service Level B	704,958	712,004	411,996	712,004	-	0.0%
Funds 501-530 Service Level C	1,618,389	1,587,230	15,642	1,587,230	-	0.0%
Fund 194 Service Level D	8,006,819	8,514,541	4,487,232	8,514,541	-	0.0%
Fund 195 Service Level R	5,821	5,832	3,361	5,832	-	0.0%
Fund 196 Service Level L	253,524	252,489	6,203	252,489	-	0.0%
Fund 197 Library	781,699	1,030,063	516,004	1,030,063	-	0.0%
<b>Total Revenues and Other Sources</b>	<b>21,905,323</b>	<b>24,461,642</b>	<b>11,870,505</b>	<b>24,714,408</b>	<b>252,766</b>	<b>1.0%</b>
<b>Expenditures by Fund</b>						
Fund 190 Citywide Operations	11,151,063	12,562,713	6,183,623	12,822,876	260,163	2.1%
Fund 192 Service Level B	935,978	789,853	381,901	739,853	(50,000)	-6.3%
Funds 501-530 Service Level C	1,386,544	1,892,005	714,780	1,892,005	-	0.0%
Fund 194 Service Level D	8,025,798	8,599,323	69,570	8,581,045	(18,278)	-0.2%
Fund 195 Service Level R	12,315	5,532	2,800	5,532	-	0.0%
Fund 196 Service Level L	237,532	261,788	123,886	268,788	7,000	2.7%
Fund 197 Library	903,611	1,046,472	335,067	1,046,472	-	0.0%
<b>Total Expenditures and Other Financing Uses</b>	<b>22,652,841</b>	<b>25,157,685</b>	<b>7,811,628</b>	<b>25,356,570</b>	<b>198,885</b>	<b>0.8%</b>
Excess of Revenues Over (Under) Expenditures	(747,518)	(696,043)	4,058,877	(642,162)	53,881	-7.7%
Fund Balance, Beginning of Year	3,911,582	3,164,064		3,164,064	-	0.0%
Fund Balance, End of Year	3,164,064	2,468,021		2,521,902	53,881	2.2%

**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 2019-20**  
**Mid-Year Adjustments**

**Fund: 190 CITYWIDE OPERATIONS**

Description	2018-19 Actuals	2019 -20 Current Budget	Year to Date Actuals 12-31-19	2019 -20 Revised Budget	Increase/ (Decrease)	% Change From Current
<b>Revenues by Department</b>						
General Operations	6,672,775	8,419,419	4,274,229	8,644,419	225,000	2.7%
Senior Center	98,420	94,529	42,483	94,529	-	0.0%
Community Recreation Center	356,435	336,221	117,677	339,001	2,780	0.8%
Special Events	236,827	243,393	136,705	243,093	(300)	-0.1%
Temecula Community Center	82,444	127,846	67,460	127,846	-	0.0%
Temecula History Museum	95,215	100,008	54,708	94,883	(5,125)	-5.1%
Aquatics	406,071	397,183	223,044	403,156	5,973	1.5%
Sports	342,062	442,815	170,838	418,174	(24,641)	-5.6%
Temecula Children's Museum	18,088	18,062	6,741	18,062	-	0.0%
Community Theater	660,817	739,972	400,381	721,392	(18,580)	-2.5%
Cultural Arts	51,901	51,937	21,061	52,177	240	0.5%
Civic Center Conference Center	39,795	-	200	-	-	0.0%
Human Services	47,050	47,965	27,293	50,384	2,419	5.0%
Margarita Recreation Center	26,364	26,428	13,256	26,428	-	0.0%
Jefferson Recreation Center	8,825	8,847	4,540	8,847	-	0.0%
Contract Classes	1,150,392	1,142,728	741,589	1,142,728	-	0.0%
Park Rangers	36,530	36,669	31,988	36,669	-	0.0%
Responsible Compassion	204,102	125,461	95,875	190,461	65,000	51.8%
<b>Total Revenues and Other Sources</b>	<b>10,534,112</b>	<b>12,359,483</b>	<b>6,430,068</b>	<b>12,612,249</b>	<b>252,766</b>	<b>2.0%</b>
<b>Expenditures by Department</b>						
General Operations	2,788,538	3,385,195	1,810,238	3,650,521	265,326	7.8%
Senior Center	427,927	402,636	237,324	402,636	-	0.0%
Community Recreation Center	1,015,045	1,033,127	529,693	1,033,127	-	0.0%
Special Events	962,704	1,134,508	581,345	1,134,508	-	0.0%
Temecula Community Center	222,198	372,193	162,193	372,193	-	0.0%
Temecula History Museum	479,592	547,627	229,302	547,627	-	0.0%
Aquatics	1,034,089	1,146,748	569,452	1,154,248	7,500	0.7%
Sports	310,799	343,974	148,752	343,974	-	0.0%
Temecula Children's Museum	93,191	81,223	31,573	81,223	-	0.0%
Community Theater	1,418,655	1,477,740	751,030	1,482,060	4,320	0.3%
Cultural Arts	243,399	259,206	127,503	259,206	-	0.0%
Civic Center Conference Center	98,364	-	-	-	-	0.0%
Human Services	175,239	208,975	108,491	208,975	-	0.0%
Margarita Recreation Center	162,758	159,731	58,262	159,731	-	0.0%
Jefferson Recreation Center	50,670	54,709	22,855	54,709	-	0.0%
Contract Classes	873,648	878,815	430,780	878,815	-	0.0%
Park Rangers	279,619	385,434	165,694	368,451	(16,983)	-4.4%
Responsible Compassion	514,629	690,872	219,136	690,872	-	0.0%
<b>Total Expenditures and Other Financing Uses</b>	<b>11,151,063</b>	<b>12,562,713</b>	<b>6,183,623</b>	<b>12,822,876</b>	<b>260,163</b>	<b>2.1%</b>
Excess of Revenues Over (Under) Expenditures	(616,951)	(203,230)		(210,627)	(7,397)	3.6%
Fund Balance, Beginning of Year	927,584	310,634		310,634	-	0.0%
Fund Balance, End of Year	310,634	107,404		100,007	(7,397)	-6.9%

**Fund Description**



**City of Temecula  
Fiscal Year 2019-20  
Mid-Year Adjustments**

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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, aerial 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 2019-20  
Mid-Year Adjustments**

**Fund: 192 SERVICE LEVEL B - STREET LIGHTING**

Description	2018-19 Actuals	2019 -20 Current Budget	Year to Date Actuals 12-31-19	2019 -20 Revised Budget	Increase/ (Decrease)	% Change From Current Budget
<b>Revenues by Source</b>						
<b>Licenses, Permits and Service Charges</b>						
Assessments	639,787	640,767	340,764	640,767	-	0.0%
Funding From Measure S	62,661	71,037	71,037	71,037	-	0.0%
<b>Use of Money and Property</b>						
Investment Interest	2,510	200	194	200	-	0.0%
<b>Total Revenues and Other Sources</b>	<b>704,958</b>	<b>712,004</b>	<b>411,996</b>	<b>712,004</b>	<b>-</b>	<b>0.0%</b>
<b>Expenditures by Category</b>						
Personnel	22,384	22,103	11,128	22,103	-	0.0%
Operations and Maintenance	913,594	767,750	370,773	717,750	(50,000)	-6.5%
<b>Total Expenditures and Other Financing Uses</b>	<b>935,978</b>	<b>789,853</b>	<b>381,901</b>	<b>739,853</b>	<b>(50,000)</b>	<b>-6.3%</b>
Excess of Revenues Over (Under) Expenditures	(231,020)	(77,849)	30,095	(27,849)	50,000	-64.2%
Fund Balance, Beginning of Year	261,188	30,169		30,169	-	0.0%
Fund Balance, End of Year	30,169	(47,680)		2,320	50,000	-104.9%

**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 2019-20  
Mid-Year Adjustments**

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

Description	2018-19 Actuals	2019 -20 Current Budget	Year to Date Actuals 12-31-19	2019 -20 Revised Budget	Increase/ (Decrease)	% Change From Current Budget
<b>Revenues by Source</b>						
<b>Licenses, Permits and Service Charges</b>						
Assessments	1,587,515	1,587,230	-	1,587,230	-	0.0%
<b>Use of Money and Property</b>						
Investment Interest	30,874	-	15,642	-	-	0.0%
<b>Reimbursements</b>						
Reimbursements	-	-	-	-	-	0.0%
<b>Total Revenues and Other Sources</b>	<b>1,618,389</b>	<b>1,587,230</b>	<b>15,642</b>	<b>1,587,230</b>	-	0.0%
<b>Expenditures by Category</b>						
Personnel	61,688	62,453	31,999	62,453	-	0.0%
Operations and Maintenance	1,324,856	1,829,552	682,781	1,829,552	-	0.0%
<b>Total Expenditures and Other Financing Uses</b>	<b>1,386,544</b>	<b>1,892,005</b>	<b>714,780</b>	<b>1,892,005</b>	-	0.0%
Excess of Revenues Over (Under) Expenditures	231,845	(304,775)	(699,138)	(304,775)	-	0.0%
Fund Balance, Beginning of Year	1,655,790	1,887,635		1,887,635	-	0.0%
Fund Balance, End of Year	1,887,635	1,582,861		1,582,861	-	0.0%

**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 2019-20  
Mid-Year Adjustments**

**Fund: 194 SERVICE LEVEL D - REFUSE AND RECYCLING**

Description	2018-19 Actuals	2019 -20 Current Budget	Year to Date Actuals 12-31-19	2019 -20 Revised Budget	Increase/ (Decrease)	% Change From Current Budget
<b>Revenues by Source</b>						
<b>Licenses, Permits and Service Charges</b>						
Assessments	7,975,196	8,491,541	4,485,350	8,491,541	-	0.0%
Recycling Program	19,711	18,000	-	18,000	-	0.0%
<b>Use of Money and Property</b>						
Investment Interest	11,912	5,000	1,882	5,000	-	0.0%
<b>Total Revenues and Other Sources</b>	<b>8,006,819</b>	<b>8,514,541</b>	<b>4,487,232</b>	<b>8,514,541</b>	<b>-</b>	<b>0.0%</b>
<b>Expenditures by Category</b>						
Personnel	71,416	71,892	35,603	53,614	(18,278)	-25.4%
Operations and Maintenance	7,954,383	8,527,431	33,968	8,527,431	-	0.0%
<b>Total Expenditures and Other Financing Uses</b>	<b>8,025,798</b>	<b>8,599,323</b>	<b>69,570</b>	<b>8,581,045</b>	<b>(18,278)</b>	<b>-0.2%</b>
Excess of Revenues Over (Under) Expenditures	(18,980)	(84,782)	4,417,662	(66,504)	18,278	-21.6%
Fund Balance, Beginning of Year	294,489	275,509		275,509	-	0.0%
Fund Balance, End of Year	275,509	190,727		209,005	18,278	9.6%

**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 2019-20  
Mid-Year Adjustments**

**Fund: 195 SERVICE LEVEL R - STREET / ROAD MAINTENANCE**

Description	2018-19 Actuals	2019 -20 Current Budget	Year to Date Actuals 12-31-19	2019 -20 Revised Budget	Increase/ (Decrease)	% Change From Current Budget
<b>Revenues by Source</b>						
<b>Licenses, Permits and Service Charges</b>						
Assessments	5,331	5,532	3,175	5,532	-	0.0%
<b>Use of Money and Property</b>						
Investment Interest	491	300	185	300	-	0.0%
<b>Total Revenues and Other Sources</b>	<b>5,821</b>	<b>5,832</b>	<b>3,361</b>	<b>5,832</b>	-	0.0%
<b>Expenditures by Category</b>						
Operations and Maintenance	12,315	5,532	2,800	5,532	-	0.0%
<b>Total Expenditures and Other Financing Uses</b>	<b>12,315</b>	<b>5,532</b>	<b>2,800</b>	<b>5,532</b>	-	0.0%
Excess of Revenues Over (Under) Expenditures	(6,493)	300	561	300	-	0.0%
Fund Balance, Beginning of Year	26,791	20,298		20,298	-	0.0%
Fund Balance, End of Year	20,298	20,598		20,598	-	0.0%

**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 2019-20  
Mid-Year Adjustments**

**Fund: 196 SERVICE LEVEL L - HARVESTON LAKE PARK MAINTENANCE**

Description	2018-19 Actuals	2019 -20 Current Budget	Year to Date Actuals 12-31-19	2019 -20 Revised Budget	Increase/ (Decrease)	% Change From Current Budget
<b>Revenues by Source</b>						
<b>Licenses, Permits and Service Charges</b>						
Assessments	241,226	244,289	-	244,289	-	0.0%
Harveston Lake Boat Revenue	4,403	4,200	2,525	4,200	-	0.0%
Recovery of Prior Year Expense	-	-	-	-	-	0.0%
<b>Use of Money and Property</b>						
Investment Interest	7,896	4,000	3,677	4,000	-	0.0%
<b>Total Revenues and Other Sources</b>	<b>253,524</b>	<b>252,489</b>	<b>6,203</b>	<b>252,489</b>	<b>-</b>	<b>0.0%</b>
<b>Expenditures by Category</b>						
Personnel	15,958	26,101	12,770	26,101	-	0.0%
Operations and Maintenance	221,574	235,687	111,116	242,687	7,000	3.0%
<b>Total Expenditures and Other Financing Uses</b>	<b>237,532</b>	<b>261,788</b>	<b>123,886</b>	<b>268,788</b>	<b>7,000</b>	<b>2.7%</b>
Excess of Revenues Over (Under) Expenditures	15,993	(9,299)	(117,684)	(16,299)	(7,000)	75.3%
Fund Balance, Beginning of Year	402,667	418,660		418,660	-	0.0%
Fund Balance, End of Year	418,660	409,361		402,361	(7,000)	-1.7%

**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 2019-20  
Mid-Year Adjustments**

**Fund: 197 LIBRARY FUND**

Description	2018-19 Actuals	2019 -20 Current Budget	Year to Date Actuals 12-31-19	2019 -20 Revised Budget	Increase/ (Decrease)	% Change From Current Budget
<b>Revenues by Source</b>						
<b>Licenses, Permits and Service Charges</b>						
Library Funding From GF/Measure S	662,527	921,203	460,602	921,203	-	0.0%
Printing and Copies	16,240	21,860	8,478	21,860	-	0.0%
Facilities Rentals	19,961	15,000	10,615	15,000	-	0.0%
<b>Fines and Forfeitures</b>						
Fines and Fees	75,811	69,000	33,465	69,000	-	0.0%
Lost and Damaged Materials	(166)	-	-	-	-	0.0%
<b>Miscellaneous</b>						
Miscellaneous	-	-	-	-	-	
<b>Use of Money and Property</b>						
Investment Interest	7,326	3,000	2,845	3,000	-	0.0%
<b>Total Revenues and Other Sources</b>	<b>781,699</b>	<b>1,030,063</b>	<b>516,004</b>	<b>1,030,063</b>	-	0.0%
<b>Expenditures by Category</b>						
Personnel	94,042	120,616	56,437	120,616	-	0.0%
Operations and Maintenance	809,569	925,855	278,630	925,855	-	0.0%
<b>Total Expenditures and Other Financing Uses</b>	<b>903,611</b>	<b>1,046,472</b>	<b>335,067</b>	<b>1,046,472</b>	-	0.0%
Excess of Revenues Over (Under) Expenditures	(121,913)	(16,409)	180,937	(16,409)	-	0.0%
Fund Balance, Beginning of Year	343,072	221,160		221,160	-	0.0%
Fund Balance, End of Year	221,160	204,751		204,751	-	0.0%

**Fund Description**

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