



**CITY OF LAKE ELSINORE, CALIFORNIA**  
**SUMMARY OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCE**  
**FY2022-23 PROPOSED ANNUAL OPERATING BUDGET**

	<b>FY19-20 ACTUALS</b>	<b>FY20-21 ACTUALS</b>	<b>FY21-22 ADOPTED BUDGET</b>	<b>FY22-23 PROPOSED BUDGET</b>	<b>\$Inc/(Dec)</b>	<b>% Inc/ (Dec)</b>
<b>Revenues:</b>						
Sales Tax	\$ 10,896,995	\$ 14,600,212	\$ 12,912,150	\$ 16,311,800	\$ 3,399,650	26.33%
Property Tax	8,661,875	9,138,141	9,584,480	10,428,720	844,240	8.81%
Franchise Tax	2,575,865	2,747,871	2,616,750	2,716,880	100,130	3.83%
Building Permit Fee	1,308,675	1,418,700	1,440,060	1,174,270	(265,790)	-18.46%
Property Transfer Tax	328,668	539,505	405,260	502,530	97,270	24.00%
Other Taxes	665,307	565,362	429,060	452,450	23,390	5.45%
Licenses & Permits	1,639,414	2,306,772	2,413,680	2,919,730	506,050	20.97%
Intergovernmental	867,772	1,013,042	1,341,230	995,650	(345,580)	-25.77%
Fees	3,611,022	3,200,084	5,340,370	5,669,890	329,520	6.17%
Fines & Forfeitures	576,144	329,356	454,400	698,020	243,620	53.61%
Tax Credit	3,225,505	3,381,748	3,702,050	3,813,120	111,070	3.00%
Investment Earnings	537,824	63,422	413,460	207,700	(205,760)	-49.77%
Reimbursements & Other	2,713,209	3,268,486	3,695,570	9,549,480	5,853,910	158.40%
Special Assessments	4,817,736	5,073,085	5,251,810	5,666,210	414,400	7.89%
Reimbursements - Public Safety	397,331	365,853	413,780	502,000	88,220	21.32%
Reimbursements - Street Program	890,482	-	800,000	1,386,650	586,650	73.33%
<b>Total Revenues</b>	<b>43,713,824</b>	<b>48,011,639</b>	<b>51,214,110</b>	<b>62,995,100</b>	<b>11,780,990</b>	<b>18.70%</b>
<b>Expenditures by Department:</b>						
<b>General Government:</b>						
City Council	\$ 205,916	\$ 205,646	\$ 261,140	\$ 271,440	\$ 10,300	3.94%
Community Support	125,032	115,003	633,760	586,110	(47,650)	-7.52%
City Treasurer	-	-	-	-	-	0.00%
City Clerk	492,990	557,262	642,520	835,820	193,300	30.08%
City Attorney	604,449	622,112	637,060	637,360	300	0.05%
City Manager	1,012,966	1,123,909	993,830	1,075,700	81,870	8.24%
<i>Administrative Services</i>						
Finance	1,436,662	1,472,155	1,317,470	1,518,560	201,090	15.26%
Human Resources	490,406	493,775	517,510	654,700	137,190	26.51%
<b>Public Safety:</b>						
Police Services	13,087,713	14,006,496	17,095,900	17,896,210	800,310	4.68%
Fire Services	7,392,206	7,050,641	8,748,800	10,013,290	1,264,490	14.45%
Animal Services	750,391	761,875	822,190	905,010	82,820	10.07%
<b>Community Development:</b>						
Planning	1,074,763	1,042,750	2,087,290	2,498,020	410,730	19.68%
Building & Safety	1,489,195	1,559,190	2,037,340	1,795,400	(241,940)	-11.88%
Code Enforcement	1,329,781	1,335,384	1,717,990	1,958,590	240,600	14.00%
Economic Development	285,188	244,263	324,950	374,300	49,350	15.19%
Fire Prevention	520,913	411,130	849,920	798,070	(51,850)	-6.10%
<b>Public Services:</b>						
Engineering	2,031,887	1,978,012	3,743,540	4,126,720	383,180	10.24%
Public Works	2,817,411	2,811,501	4,198,000	4,888,630	690,630	16.45%
Park Maintenance	2,596,273	2,637,033	3,462,910	3,600,350	137,440	3.97%
Lake Maintenance	1,168,372	1,133,391	1,311,750	1,324,270	12,520	0.95%
<b>Community Services:</b>						
Recreation	759,512	773,057	1,322,960	1,577,260	254,300	19.22%
Community Center	1,139,557	610,843	1,020,230	1,096,610	76,380	7.49%
Senior Center	450,810	391,965	584,640	719,500	134,860	23.07%
Neighborhood Center	45,135	229,275	641,520	862,270	220,750	34.41%
<b>Non-Departmental - Operating</b>	<b>2,492,335</b>	<b>1,410,129</b>	<b>2,794,120</b>	<b>3,480,910</b>	<b>686,790</b>	<b>24.58%</b>
<b>Total Expenditures</b>	<b>43,799,863</b>	<b>42,976,797</b>	<b>57,767,340</b>	<b>63,495,100</b>	<b>5,727,760</b>	<b>9.92%</b>
Excess of Revenues Over (Under) Expenditures	(86,039)	5,034,842	(6,553,230)	(500,000)	6,053,230	
<b>Operating Transfers:</b>						
Operating Transfers In	-	1,008,207	13,770,960	500,000	(13,270,960)	
Operating Transfers out	-	(3,354,994)	(10,581,750)	-	10,581,750	
Excess of Revenues Over (Under) Expenditures & Op Transfers In/(Out)	(86,039)	2,688,055	(3,364,020)	-	<u>3,364,020</u>	
<b>Estimated Year-End Adjustments</b>						
Fund Balance, Beg. of Year	12,144,909	12,058,871	14,746,926	14,746,926		
Fund Balance, End of Year	<u>\$ 12,058,871</u>	<u>\$ 14,746,926</u>	<u>\$ 11,382,906</u>	<u>\$ 14,746,926</u>		



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	FY19-20 ACTUALS	FY20-21 ACTUALS	FY21-22 ADOPTED BUDGET	FY22-23 PROPOSED BUDGET	\$Inc/(Dec)	% Inc/ (Dec)
<b>Detail of Fund Balance</b>						
<b>Nonspendable:</b>						
Deposits and prepaid items	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000		
Loans Receivable	1,000,000	1,000,000	1,000,000	1,000,000		
<b>Assigned</b>						
Uncertainty reserve (20%)	7,664,976	8,108,063	11,961,091	12,699,020		
<b>Unassigned</b>						
Unallocated reserve	3,368,895	5,613,863	(1,603,185)	1,022,906		
Total Fund Balance (net)	<u>\$ 12,058,871</u>	<u>\$ 14,746,926</u>	<u>\$ 11,382,906</u>	<u>\$ 14,746,926</u>		