



**CITY OF LAKE ELSINORE, CALIFORNIA**  
**SUMMARY OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCE**  
**2018-19 PRELIMINARY ANNUAL OPERATING BUDGET**

	<b>FY 16-17 ACTUALS</b>	<b>FY 17-18 PROPOSED CURRENT</b>	<b>FY 18-19 FORECAST</b>	<b>\$ Inc/(Dec)</b>	<b>% Inc/ (Dec)</b>
<b>Revenues:</b>					
Sales Tax	\$ 9,745,714	\$ 10,205,112	\$ 10,538,030	\$ 332,918	3.26%
Property Tax	7,033,142	7,593,732	7,904,450	310,718	4.09%
Franchise Tax	2,329,566	2,556,358	2,548,600	(7,758)	-0.30%
Building Permit Fee	2,119,709	2,343,250	1,720,720	(622,530)	-26.57%
Property Transfer Tax	375,262	337,486	350,000	12,514	3.71%
Transient Occupancy Tax	565,961	508,800	575,000	66,200	13.01%
Other Licenses & Permits	1,318,716	1,318,327	906,260	(412,067)	-31.26%
Intergovernmental	92,573	92,185	101,500	9,315	10.10%
Fees	2,735,270	4,403,752	4,408,500	4,748	0.11%
Fines and Forfeitures	653,023	773,598	488,100	(285,498)	-36.91%
Fire Service Tax Credit	2,599,314	2,683,134	2,909,580	226,446	8.44%
Investment Earnings	7,707	108,150	155,000	46,850	43.32%
Reimbursements and Other	5,705,977	4,158,251	5,492,706	1,334,455	32.09%
Special Assessments	3,513,535	3,982,539	4,142,400	159,861	4.01%
Traffic Safety, Offender Enf.	260,778	533,870	491,880	(41,990)	-7.87%
Reimbursements for Street Prog.	950,435	1,798,500	800,000	(998,500)	-55.52%
Total Revenues	40,006,682	43,397,044	43,532,726	135,682	0.31%
<b>Expenditures by Department:</b>					
<b>General Government:</b>					
City Council	232,226	227,299	\$ 230,910	\$ 3,611	1.59%
Community Support	33,484	92,900	47,500	(45,400)	-48.87%
City Treasurer	-	-	-	-	0.00%
City Clerk	528,511	653,590	650,500	(3,090)	-0.47%
City Attorney	587,649	500,000	498,020	(1,980)	-0.40%
City Manager	789,166	901,293	968,100	66,807	7.41%
<i>Administrative Services</i>					
Finance	1,433,928	1,518,371	1,552,900	34,529	2.27%
Human Resources	257,865	447,149	477,840	30,691	6.86%
<b>Public Safety:</b>					
Police Services	11,705,026	13,010,246	14,112,770	1,102,524	8.47%
Fire Services	7,938,614	7,900,281	7,650,940	(249,341)	-3.16%
Animal Services	807,243	836,640	655,410	(181,230)	-21.66%
<b>Community Development:</b>					
Planning	1,165,703	1,122,113	1,086,550	(35,563)	-3.17%
Building & Safety	1,459,221	1,940,266	1,848,320	(91,946)	-4.74%
Code Enforcement	764,065	962,062	1,292,340	330,278	34.33%
Economic Development	443,952	278,043	291,500	13,457	4.84%
Fire Prevention/Weed Abatement	300,448	754,949	790,460	35,511	4.70%
<b>Public Services:</b>					
Engineering	1,919,098	2,062,723	2,183,820	121,097	5.87%
Public Works	2,286,318	2,453,025	2,600,650	147,625	6.02%
Park Maintenance	1,913,141	2,215,420	2,453,750	238,330	10.76%
Lake Maintenance	1,149,644	1,265,440	1,227,080	(38,360)	-3.03%
<b>Community Services:</b>					
Community Services	827,835	674,866	695,630	20,764	3.08%
Recreation	585,929	1,134,387	1,493,700	359,313	31.67%
Senior Center	155,906	264,079	435,210	171,131	64.80%
Campground	427,642	527,777	-	(527,777)	-100.00%
<b>Non-Departmental - Operating</b>	2,970,771	2,658,637	1,934,670	(723,967)	-27.23%
Total Expenditures	40,683,385	44,401,555	45,178,570	777,014	1.75%
Excess of Revenues Over (Under) Expenditures	(676,703)	(1,004,511)	(1,645,844)	(641,332)	
<b>Operating Transfers:</b>					
Operating Transfers In	2,193,813	190,001	-	(190,001)	
Operating Transfers out	(1,113,319)	(532,498)	(542,600)	(10,102)	
Excess of Revenues Over (Under) Expenditures & Op Transfers In/(Out)	403,791	(1,347,008)	(2,188,444)	(841,435)	
Fund Balance, Beg. of Year	12,394,909	12,798,700	11,451,692		
Fund Balance, End of Year	\$ 12,798,700	\$ 11,451,692	\$ 9,263,248		



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<b><i>Detail of Fund Balance</i></b>					
<b><i>Nonspendable:</i></b>					
Deposits and prepaid items	\$ 29,015	\$ 25,000	\$ 25,000		
Loans Receivable	1,000,000	1,000,000	1,000,000		
<b><i>Assigned</i></b>					
Uncertainty reserve (17.5%)	7,314,423	7,863,459	8,001,205		
<b><i>Unassigned</i></b>					
Unallocated reserve	4,455,262	2,563,233	237,043		
Total Fund Balance (net)	<u>\$ 12,798,700</u>	<u>\$ 11,451,692</u>	<u>\$ 9,263,248</u>		