

**RESOLUTION NO. 2019-\_\_\_\_**

**RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LAKE ELSINORE,  
CALIFORNIA, ADOPTING THE FY 2019-20 ANNUAL OPERATING BUDGET AND  
ESTABLISHING THE CONTROLS ON CHANGES IN THE APPROPRIATIONS**

**WHEREAS**, the City Council (Council) has a policy of adopting an annual operating budget to plan expenditures and to match anticipated revenues available in various City accounts in order to make the most efficient use of the City's limited resources for each fiscal year; and,

**WHEREAS**, the City of Lake Elsinore (City) Municipal Code Section 3.04.010 defines the fiscal year for the City of Lake Elsinore as extending from July 1<sup>st</sup> of each year to and including June 30<sup>th</sup> of the following year.

**NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF LAKE ELSINORE DOES HEREBY RESOLVE, DETERMINE AND ORDER AS FOLLOWS:**

**Section 1.** The City of Lake Elsinore Annual Operating Budget is hereby approved and adopted for the 2019-20 fiscal year and as amended herein 2018-19 fiscal year for as attached per Exhibit A to this Resolution.

**Section 2.** A copy of the City of Lake Elsinore Operating Budget hereby adopted and certified by the City Clerk shall be filed with the City Manager or a designated representative, and a further copy so certified shall be placed and shall remain on file in the Office of the City Clerk where it shall be available for inspection. Copies of the certified budgets shall be made available for the use of departments, offices and agencies of the City.

**Section 3.** That the following controls are hereby placed on the use and transfer of budget appropriations:

- (a) No expenditure of funds shall be made unless there is an unencumbered appropriation available to cover the expenditure.
- (b) The Department Director may prepare a transfer of appropriations within departmental budget accounts, with the approval of the City Manager.
- (c) The City Council must authorize transfers (appropriations) of funds from the Unreserved Fund Balance and transfers between departmental budget accounts.
- (d) The City Council must authorize any changes to the Schedule of Authorized Positions. The City Manager may authorize the hiring of temporary or part-time staff as necessary within the limits imposed by the controls listed above.
- (e) The City Manager may approve change orders on Public Works contracts approved by the City Council in amounts up to project contingency established by the City Council.
- (f) Outstanding encumbrances shown on the City books at June 30, 2019 that are approved by the City Manager, are hereby appropriated for such contracts or obligations for FY 2019-20.
- (g) The City of Lake Elsinore Annual Operating Budget is hereby approved.

**Section 4.** This Resolution shall take effect from and after the date of its passage and adoption.

**Passed and Approved** on this 11th day of June 2019.

\_\_\_\_\_  
Steve Manos, Mayor

**Attest:**

\_\_\_\_\_  
Mark Mahan  
Deputy City Clerk

STATE OF CALIFORNIA                    )  
COUNTY OF RIVERSIDE                ) ss.  
CITY OF LAKE ELSINORE                )

I, MARK MAHAN, Deputy City Clerk of the City of Lake Elsinore, California, do hereby certify that Resolution No. 2019-\_\_\_\_ was adopted by the City Council of the City of Lake Elsinore, California, at the regular meeting of June 11, 2019, and that the same was adopted by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

\_\_\_\_\_  
Mark Mahan  
Deputy City Clerk

## CITY WIDE ALL FUNDS SUMMARY

	PROJECTED BEGINNING FUND BALANCE	REVENUES	APPROPRIATIONS	NET TRANSFERS IN/(OUT)	PROJECTED ENDING FUND BALANCE
<b>FY2019-20 Adopted Operating Budget</b>					
Fund:001 GENERAL FUND	10,529,288	45,917,250	46,530,790	(609,270)	9,306,478
Fund: 101 SUPPLEMENTAL LAW ENF. (SLESF)	-	131,634	131,634	-	-
Fund: 104 TRAFFIC OFFENDER FUND	-	36,699	36,699	-	-
Fund: 106 AFFORDABLE HOUSING IN-LIEU	734,900	50,000	12,800	(30,860)	741,240
Fund: 107 DEVELOPER AGREEMENT	122,693	3,000	-	(121,697)	3,996
Fund: 110 STATE GAS TAX FUND (OPER & CIP)	388,454	1,658,273	606,500	(1,439,158)	1,069
Fund: 115 TRAFFIC SAFETY FUND	-	338,304	338,304	-	-
Fund: 130 CITY-WIDE LLMD FUND	275,535	1,411,853	1,960,700	609,270	335,958
Fund: 135 LLMD NO. 1	845,461	645,769	711,850	-	779,380
Fund: 155 NPDES	-	1,084,910	120,680	(964,230)	-
Fund: 180 LAUNCH POINTE	920,900	3,896,480	3,395,568	-	1,421,812
Fund: 203 SUMMERLY TRAFFIC INFRASTRUCTURE FEE (ELSP)	2,027,551	440,000	-	(2,467,551)	-
Fund: 300 INSURANCE SERVICES	1,437,013	742,810	742,810	-	1,437,013
Fund: 305 INFORMATION SYSTEMS SERVICES	(699,013)	1,198,810	1,197,540	-	(697,743)
Fund: 310 SUPORT SERVICES	13,246	102,480	99,760	-	15,966
Fund: 315 FLEET SERVICES	(549,361)	733,820	1,024,150	-	(839,691)
Fund: 320 FACILITIES SERVICES	561,207	590,360	618,590	-	532,977
Fund: 330 CFD 2015-2S MAINTENANCE SERVICES	25,670	79,974	105,644	-	-
Fund: 341 CFD 2017-1S PUBLIC SAFETY SERVICES FUND	(4,583)	4,583	-	-	-
Fund: 342 CFD 2007-5S RED KITE SERVICE AREA FUND	7,043	14,688	21,731	-	-
Fund: 343 CFD 2006-2S VISCAYA SERVICES AREA FUND	23,252	53,642	76,894	-	-
Fund: 344 CFD 2005-2S ALBERHILL RANCH SERVICE FUND	84,568	181,049	265,617	-	-
Fund: 367 CFD 2006-1S SUMMERLY SERVICE AREA FUND	156,409	381,244	537,653	-	-
Fund: 373 CFD 2005-5S WASSON CANYON SERVICES FUND	27,352	60,667	88,019	-	-
Fund: 650 CFD 2003-1S LAW, FIRE & PARAMEDIC SVCS	1,383,002	3,043,145	4,426,147	-	-
Fund: 651 CFD 2006-5S PARK, OPEN SPACE & STORM	50,206	110,480	160,686	-	-
Fund: 652 CFD 2007-1S LAW, FIRE & PARAMEDIC SVCS	50,273	110,527	160,800	-	-
Fund: 653 CFD 2009-1S PARK, OPEN SPACE & STREET	322,214	705,899	1,028,113	-	-
Fund: 654 CFD 2003-2S FIRE TAX SERVICE AREA FUND	(9,305)	9,305	-	-	-
Fund: 655 CFD 2015-1S SAFETY SERVICE AREA FUND	69,439	182,613	252,052	-	-
Fund: 114 SB1186 CAS EDUCATION FUND	14,039	10,000	15,849	-	8,190
Fund: CFD's/AD's/PFA/LERA	260,633,500	22,668,300	82,414,300	-	200,887,500
Fund: 234 CFD 2015-5 TRIESTE CONSTRUCTION	-	-	1,219	-	(1,219)
Fund: 240 CFD 2006-1 IA-EE CONSTRUCTION	-	-	-	-	-
Fund: 271 CFD 2005-1 SERENITY CONST FUND	-	-	-	-	-
Fund: 284 CFD 2003-2 IA-B CONSTRUCTION	-	-	-	-	-
Fund: 331 CFD 2006-1 IA CC SUMMERLY IMPROVEMENT FUND	337,760	176,861	514,621	-	-
Fund: 332 CFD 2006-1 IA B SUMMERLY FUND	416,249	178,729	594,978	-	-
Fund: 333 CFD 2015-4 TERRACINA FUND	17,525	10,500	28,025	-	-
Fund: 334 CFD 2015-5 TRIESTE FUND	294,417	164,013	458,430	-	-
Fund: 335 CFD 2003-2 IA E CANYON HILLS IMPROVEMENT FUND	292,998	175,665	468,663	-	-
Fund: 336 CFD 2006-1 IA FF SUMMERLY IMPROVEMENT FUND	450,346	216,521	666,867	-	-
Fund: 337 CFD 2016-2 CANYON HILLS FUND	2,318,899	1,100,000	3,418,899	-	-
Fund: 338 CFD 2006-1 IA JJ SUMMERLY IMPROVEMENT FUND	573,954	285,673	859,627	-	-
Fund: 339 CFD 2006-1 IA KK SUMMERLY IMPROVEMENT FUND	(13,680)	13,680	-	-	-
Fund: 340 CFD 2006-1 IA EE SUMMERLY IMPROVEMENT FUND	561,184	276,963	838,147	-	-
Fund: 345 CFD 2003-2 IA D CANYON HILLS (2014A) FUND	3,555,288	1,821,664	5,376,952	-	-
Fund: 346 CFD 2014-1 SOUTHSORE FUND	4,249	-	4,249	-	-
Fund: 347 CFD 2006-1 IA A SUMMERLY (2013A) FUND	604,039	241,260	845,299	-	-
Fund: 350 CFD 98-1 SUMMERHILL (2013C) DEBT SERVICE FUND	2,289,686	1,150,554	3,440,240	-	-
Fund: 352 AD 86-1 DEBT SERVICE FUND	-	-	-	-	-
Fund: 354 CFD 90-2 TUSCANY HILLS	1,607,280	1,577,242	3,184,522	-	-
Fund: 357 CFD 2003-02 IA-1 CANYON HILL FUND	1,801,280	911,964	2,713,244	-	-
Fund: 366 CFD 2005-6 CITY CENTER TOWN HOMES FUND	444,932	250,714	695,646	-	-
Fund: 368 CFD 2006-2 VISCAYA FUND	850,799	479,044	1,329,843	-	-
Fund: 369 CFD 2004-3 ROSETTA CANYON FUND	2,955,889	1,607,412	4,563,301	-	-
Fund: 371 CFD 2005-1 SERENITY FUND	1,255,098	685,193	1,940,291	-	-
Fund: 372 CFD 2005-2 IA-A ALBERHILL RANCH FUND	2,854,878	1,505,000	4,359,878	-	-
Fund: 374 CFD 2005-4 LAKE VIEW VILLAS FUND	8,512	10,500	19,012	-	-
Fund: 375 CFD 2006-4 CLURMAN FUND	12,921	10,500	23,421	-	-
Fund: 376 CFD 2006-3 LA STRADA FUND	6,875	10,500	17,375	-	-
Fund: 377 CFD 2006-6 TESSARA FUND	8,632	10,500	19,132	-	-
Fund: 378 CFD 2006-8 RUNNING DEER ESTATES FUND	9,805	10,500	20,305	-	-
Fund: 382 CFD 2006-9 TRIESTE FUND	-	-	-	-	-
Fund: 384 CFD 2003-2 IA-B CANYON HILLS FUND	2,933,151	1,851,332	4,784,483	-	-
Fund: 385 CFD 2004-3 IA-2 ROSETTA CANYON FUND	3,248,079	1,783,762	5,031,841	-	-
Fund: 386 CFD 2007-4 MAKENNA COURT FUND	325,095	183,235	508,330	-	-
Fund: 387 CFD 2007-5 RED KITE FUND	230,539	134,592	365,131	-	-
Fund: 388 CFD 2007-6 HOLIDAY INN EXPRESS FUND	15,651	6,217	21,868	-	-
Fund: 389 CFD 88-3 (2008 SRS A) FUND	3,330,838	2,504,669	5,835,507	-	-
Fund: 390 CFD 2003-2 IA-C CANYON HILLS FUND	2,216,002	798,779	3,014,781	-	-
Fund: 392 CFD 95-1 CIVIC CENTER (2011 SRS B) FUND	260,962	165,432	426,394	-	-
Fund: 393 CFD 93-1 COTTONWOOD HILLS (2012 SRS B) FUND	3,005,141	1,509,278	4,514,419	-	-

## CITY WIDE ALL FUNDS SUMMARY

	PROJECTED BEGINNING FUND BALANCE	REVENUES	APPROPRIATIONS	NET TRANSFERS IN/(OUT)	PROJECTED ENDING FUND BALANCE
Fund: 394 CFD 2005-5 (2012A) WASSON FUND	542,017	281,562	823,579	-	-
Fund: 395 CFD 2018-1 WASSON CANYON II IMPROV	543	10,500	11,043	-	-
Fund: 400 LE FINANCING AUTHORITY FUND	480,716	557,775	557,775	-	480,716
Fund: 402 LEFFA 2017 LOCAL OBLIGATION BONDS	4,476,532	-	466,582	-	4,009,950
Fund: 602 LE RECREATION AUTHORITY 2013 FUND	1,583,392	-	1,119,225	-	464,167
Fund: 725 LEPFA 2010 SERIES A FUND	12,110,324	-	985,357	-	11,124,967
Fund: 726 LEPFA 2010 SERIES B FUND	5,515,385	-	921,450	-	4,593,935
Fund: 727 LEPFA 2010 SERIES C FUND	20,255,845	-	2,198,677	-	18,057,168
Fund: 732 LEPFA 2012 SERIES B FUND	11,752,985	-	1,306,947	-	10,446,038
Fund: 733 LEPFA 2012 SERIES A FUND	2,837,378	-	227,329	-	2,610,049
Fund: 734 LEPFA 2013 SERIES C FUND	10,596,212	-	1,072,994	-	9,523,218
Fund: 735 LEPFA 2012 SERIES C FUND	5,168,553	-	284,588	-	4,883,965
Fund: 736 LEPFA 2013 SERIES A FUND	3,308,565	-	202,100	-	3,106,465
Fund: 737 LEPFA 2013 SERIES B FUND	885,735	-	572,063	-	313,672
Fund: 738 LEPFA 2014 SERIES A FUND	7,155,541	-	453,669	-	6,701,872
Fund: 739 LEPFA 2014 SERIES B FUND	17,050,208	-	1,233,863	-	15,816,345
Fund: 740 LEPFA 2014 SERIES B FUND	111,604,734	-	7,198,450	-	104,406,284
Fund: 741 LEPFA 2015 SERIES A FUND	2,804,213	-	144,369	-	2,659,844
Fund: 742 LEPFA 2015 SERIES B FUND	3,419,394	-	1,730,500	-	1,688,894
SUBTOTALS	279,440,953	86,598,568	147,081,880	(5,023,496)	213,934,145
<b>FY2019-20 Adopted Capital Budget</b>					
Fund: 105 GENERAL PROJECTS (OPER & CIP)	585,486	766,255	750,000	(582,085)	19,656
Fund: 109 SB1 ROAD MAINTENANCE AND REHAB	923,922	1,051,396	-	(1,972,716)	2,602
Fund: 111 TUMF CAPITAL PROJECT FUND	-	10,031,909	-	(10,031,909)	-
Fund: 112 MEASURE 'A' FUND	1,403,866	1,471,000	-	(2,874,866)	-
Fund: 113 SB821 FUND	-	588,386	-	(588,386)	-
Fund: 116 CITY HALL/P.W. DIF FUND	(258,743)	70,000	-	(255,000)	(443,743)
Fund: 117 COMMUNITY CENTER DIF FUND	-	50,000	-	(145,000)	(95,000)
Fund: 118 LAKE SIDE FACILITIES DIF FUND	-	60,000	-	-	60,000
Fund: 119 ANIMAL SHELTER FACILITY DIF FUND	-	30,000	-	(30,000)	-
Fund: 121 TOTAL ROAD IMPROVEMENT PRGM (TRIP)	16,890	-	495,538	478,648	-
Fund: 140 GEOTHERMAL FUND	20,475	200	-	-	20,675
Fund: 150 CDBG FUND	-	940,400	28,110	(912,290)	-
Fund: 160 PEG GRANT FUND	-	20,000	-	-	20,000
Fund: 205 TRAFFIC IMPACT FEE FUND	3,241,347	450,000	-	(3,206,189)	485,158
Fund: 211 STORM DRAIN CIP FUND	315,347	100,000	-	(164,863)	250,484
Fund: 220 STREET LIGHTING FUND	104,057	2,500	-	-	106,557
Fund: 221 QUIMBY FUND	205,986	2,500	-	-	208,486
Fund: 231 LIBRARY CIP DIF FUND	1,743,753	60,600	40,000	(1,764,310)	43
Fund: 232 FIRE PROTECTION DIF FUND	514	75,000	-	(16,255)	59,259
Fund: 254 RAILROAD CANYON IMPRV AREA 89-1	126,253	-	126,253	-	-
Fund: 401 LE FINANCING AUTHORITY FUND	4,110	-	-	-	4,110
Fund: 500 CAPITAL IMPROVEMENT PLAN FUND	15,319,144	5,660,995	43,412,209	27,594,072	5,162,002
Fund: 510 SARDA AREA 1 FUND	(55,854,786)	7,818,010	4,401,385	-	(52,438,161)
Fund: 540 SARDA DIAMOND STADIUM FUND	1,733,200	-	2,375,000	-	(641,800)
Fund: 603 ENDOWMENT TRUST - CARL GRAVES FUND	48,906	3,000	-	-	51,906
Fund: 604 ENDOWMENT TRUST - ADOLPH KORN FUND	728	200	-	-	928
Fund: 605 PUBLIC IMPROVEMENTS IN-LIEU FUND	102,217	17,000	-	(10,900)	108,317
Fund: 606 AB2766 AIR POLLUTION REDUCTION FUND	309,455	35,000	-	(344,455)	-
Fund: 608 TRUST DEPOSITS FUND	-	-	-	-	-
Fund: 617 SARDA HOUSING FUND	40,869,819	120,000	30,000	-	40,959,819
Fund: 630 LAKE MAINTENANCE FUND	2,203,684	1,516,030	1,600,000	-	2,119,714
Fund: 631 DESTRATIFICATION EQUIPMENT REPLACEMENT	356,246	283,200	233,200	(150,000)	256,246
SUBTOTALS	13,521,876	31,223,581	53,491,695	5,023,496	(3,722,742)
<b>TOTALS</b>	<b>\$ 292,962,829</b>	<b>\$ 117,822,149</b>	<b>\$ 200,573,575</b>	<b>\$ -</b>	<b>\$ 210,211,403</b>



CITY OF LAKE ELSINORE, CALIFORNIA  
SUMMARY OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCE  
2019-20 PRELIMINARY ANNUAL OPERATING BUDGET

	FY 16-17 ACTUALS	FY17-18 ACTUALS	FY18-19 ADOPTED BUDGET	FY19-20 PROPOSED	\$Inc/(Dec)	% Inc/ (Dec)
<b>Revenues:</b>						
Sales Tax	\$ 9,745,714	\$ 10,071,435	\$ 10,538,030	\$ 11,078,291	\$ 540,261	5.13%
Property Tax	7,061,451	7,605,005	7,934,450	8,640,731	706,281	8.90%
Franchise Tax	2,312,401	2,458,938	2,530,600	2,580,900	50,300	1.99%
Building Permit Fee	2,119,709	1,845,037	1,045,000	1,313,000	268,000	25.65%
Property Transfer Tax	375,262	425,855	350,000	382,000	32,000	9.14%
Other Taxes	583,125	578,612	589,650	605,010	15,360	2.60%
Licenses & Permits	1,481,416	906,364	1,936,670	1,425,760	(510,910)	-26.38%
Intergovernmental	1,771,499	1,005,529	943,585	919,360	(24,225)	-2.57%
Fees	2,539,482	3,711,993	3,885,099	4,092,061	206,962	5.33%
Fines & Forfeitures	830,562	701,013	792,400	830,710	38,310	4.83%
Tax Credit	2,599,314	2,765,220	2,950,404	3,155,210	204,806	6.94%
Investment Earnings	7,707	46,916	155,000	212,010	57,010	36.78%
Reimbursements & Other	3,957,198	4,361,342	4,483,810	3,875,049	(608,761)	-13.58%
Special Assessments	3,410,628	3,821,815	4,388,485	5,477,460	1,088,975	24.81%
Reimbursements - Public Safety	260,778	518,438	491,880	513,700	21,820	4.44%
Reimbursements - Street Program	950,435	1,039,526	800,000	816,000	16,000	2.00%
Total Revenues	40,006,682	41,863,038	43,815,063	45,917,250	2,102,187	4.80%
<b>Expenditures by Department:</b>						
<b>General Government:</b>						
City Council	232,226	252,740	\$ 230,910	\$ 221,510	\$ (9,400)	-4.07%
Community Support	33,484	42,101	75,996	136,990	60,994	80.26%
City Treasurer	-	-	-	-	-	0.00%
City Clerk	528,511	631,756	650,500	714,030	63,530	9.77%
City Attorney	587,649	628,749	498,020	508,800	10,780	2.16%
City Manager	789,166	838,006	968,101	940,070	(28,031)	-2.90%
<i>Administrative Services</i>						
Finance	1,433,928	1,573,028	1,552,900	1,543,590	(9,310)	-0.60%
Human Resources	257,834	309,702	477,840	525,200	47,360	9.91%
<b>Public Safety:</b>						
Police Services	11,705,026	12,612,042	14,112,770	14,369,910	257,140	1.82%
Fire Services	7,938,614	6,690,503	7,650,940	7,706,730	55,790	0.73%
Animal Services	807,243	686,881	655,410	760,020	104,610	15.96%
<b>Community Development:</b>						
Planning	1,165,686	1,145,267	1,119,690	1,128,530	8,840	0.79%
Building & Safety	1,459,221	1,741,397	1,999,050	1,831,130	(167,920)	-8.40%
Code Enforcement	764,023	960,812	1,479,660	1,423,100	(56,560)	-3.82%
Economic Development	443,952	353,426	291,500	297,930	6,430	2.21%
Fire Prevention/Weed Abatement	300,448	446,730	790,460	771,370	(19,090)	-2.42%
<b>Public Services:</b>						
Engineering	1,919,098	1,963,039	2,258,400	2,355,650	97,250	4.31%
Public Works	2,286,292	2,732,257	2,809,920	2,794,990	(14,930)	-0.53%
Park Maintenance	1,913,141	2,231,556	2,516,930	2,741,510	224,580	8.92%
Lake Maintenance	1,149,715	1,271,384	1,288,520	1,294,030	5,510	0.43%
<b>Community Services:</b>						
Recreation	827,835	665,897	763,490	766,710	3,220	0.42%
Community Center	585,929	1,059,051	1,512,350	1,323,110	(189,240)	-12.51%
Senior Center	155,906	260,792	473,030	549,540	76,510	16.17%
Campground	427,642	540,911	-	-	-	0.00%
Neighborhood Center	-	-	-	556,940	556,940	0.00%
<b>Non-Departmental - Operating</b>	2,970,771	2,888,569	1,276,100	1,269,400	(6,700)	-0.53%
Total Expenditures	40,683,341	42,526,598	45,452,487	46,530,790	1,078,304	2.37%
Excess of Revenues Over (Under)						
Expenditures	(676,659)	(663,560)	(1,637,424)	(613,540)	1,023,883	
<b>Operating Transfers:</b>						
Operating Transfers In	2,004,266	-	190,001	-	(190,001)	
Operating Transfers out	(1,113,319)	(126,326)	(542,600)	(609,270)	(66,670)	
Excess of Revenues Over (Under)						
Expenditures & Op Transfers In/(Out)	214,288	(789,886)	(1,990,023)	(1,222,810)	767,212	
<b>Estimated Year-End Adjustments</b>						
Fund Balance, Beg. of Year	12,394,909	12,609,197	11,819,311	10,529,288		
Fund Balance, End of Year	\$ 12,609,197	\$ 11,819,311	\$ 10,529,288	\$ 9,306,478		
<b>Detail of Fund Balance</b>						
<b>Nonspendable:</b>						
Deposits and prepaid items	\$ 29,015	\$ 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 (17.5%)	7,314,415	7,464,262	8,049,140	8,249,511		
<b>Unassigned</b>						
Unallocated reserve	4,265,767	3,330,050	1,455,148	31,968		
Total Fund Balance (net)	\$ 12,609,197	\$ 11,819,311	\$ 10,529,288	\$ 9,306,478		