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

| | FY 16-17 ACTUALS | FY 17-18 AUDITED ACTUALS | FY 18-19 CURRENT BUDGET | FY 18-19 YTD ACTUALS @ 12/31/18 | FY 18-19 MIDYEAR BUDGET | $Inc/(Dec) | % Inc/ (Dec) |
|---|---|---|---|---|---|---|---|
| **Revenues:** | | | | | | | |
| Sales Tax | $ 9,745,714 | $ 10,071,435 | $ 10,538,030 | $ 2,930,443 | $ 10,538,030 | $ - | 0.00% |
| Property Tax | 7,033,142 | 7,605,005 | 7,934,450 | 931,931 | 7,934,450 | - | 0.00% |
| Franchise Tax | 2,329,566 | 2,458,938 | 2,530,600 | 979,574 | 2,530,600 | - | 0.00% |
| Building Permit Fee | 2,119,709 | 1,845,037 | 1,720,720 | 507,538 | 1,045,000 | (675,720) | -39.27% |
| Property Transfer Tax | 375,262 | 425,855 | 350,000 | 115,949 | 350,000 | - | 0.00% |
| Other Taxes | 565,961 | 578,612 | 593,000 | 192,505 | 589,650 | (3,350) | -0.56% |
| Licenses & Permits | 1,318,716 | 906,364 | 1,065,890 | 427,598 | 1,915,670 | 849,780 | 79.72% |
| Intergovernmental | 92,573 | 1,005,529 | 946,285 | 35,773 | 1,221,385 | 275,100 | 29.07% |
| Fees | 2,735,270 | 3,711,993 | 4,385,470 | 1,238,455 | 3,805,879 | (579,591) | -13.22% |
| Fines & Forfeitures | 653,023 | 701,013 | 830,100 | 261,328 | 792,400 | (37,700) | -4.54% |
| Tax Credit | 2,599,314 | 2,765,220 | 2,909,580 | 70,406 | 2,950,404 | 40,824 | 1.40% |
| Investment Earnings | 7,707 | 46,916 | 155,000 | 55,195 | 155,000 | - | 0.00% |
| Reimbursements & Other | 5,705,914 | 4,361,342 | 4,169,817 | 1,099,875 | 4,306,230 | 136,413 | 3.27% |
| Special Assessments | 3,513,535 | 3,821,815 | 4,142,400 | 2,194,242 | 4,388,485 | 246,085 | 5.94% |
| Reimbursements - Public Safety | 260,778 | 518,438 | 491,880 | 167,735 | 491,880 | - | 0.00% |
| Reimbursements - Street Program | 950,435 | 1,039,526 | 800,000 | 400,000 | 800,000 | - | 0.00% |
| Total Revenues | 40,006,619 | 41,863,038 | 43,563,222 | 11,608,547 | 43,815,063 | 251,841 | 0.58% |
| **Expenditures by Department:** | | | | | | | |
| **General Government:** | | | | | | | |
| City Council | 232,226 | 252,740 | $ 230,910 | $ 127,827 | $ 230,910 | $ - | 0.00% |
| Community Support | 33,484 | 42,101 | 75,996 | 35,097 | 75,996 | - | 0.00% |
| City Treasurer | - | - | - | - | - | - | 0.00% |
| City Clerk | 528,511 | 631,323 | 650,500 | 195,958 | 650,500 | - | 0.00% |
| City Attorney | 587,649 | 628,749 | 498,020 | 21,853 | 498,020 | - | 0.00% |
| City Manager | 789,166 | 837,955 | 968,100 | 360,143 | 968,100 | - | 0.00% |
| *Administrative Services* | | | | | | | |
| Finance | 1,433,928 | 1,573,028 | 1,552,900 | 607,505 | 1,552,900 | - | 0.00% |
| Human Resources | 257,865 | 309,702 | 477,840 | 171,803 | 477,840 | - | 0.00% |
| **Public Safety:** | | | | | | | |
| Police Services | 11,705,026 | 12,611,945 | 14,112,770 | 4,314,000 | 14,112,770 | - | 0.00% |
| Fire Services | 7,938,614 | 6,690,503 | 7,650,940 | 48,933 | 7,650,940 | - | 0.00% |
| Animal Services | 807,243 | 686,881 | 655,410 | 396,320 | 655,410 | - | 0.00% |
| **Community Development:** | | | | | | | |
| Planning | 1,165,703 | 1,145,267 | 1,086,550 | 446,379 | 1,119,690 | 33,140 | 3.05% |
| Building & Safety | 1,459,221 | 1,738,920 | 1,848,320 | 670,453 | 1,999,050 | 150,730 | 8.15% |
| Code Enforcement | 764,065 | 960,812 | 1,292,340 | 556,159 | 1,479,660 | 187,320 | 14.49% |
| Economic Development | 443,952 | 353,426 | 291,500 | 127,932 | 291,500 | - | 0.00% |
| Fire Prevention/Weed Abatement | 300,448 | 429,791 | 790,460 | 93,659 | 790,460 | - | 0.00% |
| **Public Services:** | | | | | | | |
| Engineering | 1,919,098 | 1,963,039 | 2,183,820 | 908,955 | 2,258,400 | 74,580 | 3.42% |
| Public Works | 2,286,318 | 2,437,808 | 2,600,650 | 1,043,680 | 2,809,920 | 209,270 | 8.05% |
| Park Maintenance | 1,913,141 | 2,402,382 | 2,453,750 | 1,007,033 | 2,516,930 | 63,180 | 2.57% |
| Lake Maintenance | 1,149,644 | 1,395,034 | 1,227,080 | 936,226 | 1,288,520 | 61,440 | 5.01% |
| **Community Services:** | | | | | | | |
| Recreation | 827,835 | 665,897 | 695,630 | 254,982 | 763,490 | 67,860 | 9.76% |
| Community Center | 585,929 | 1,059,051 | 1,493,700 | 579,930 | 1,512,350 | 18,650 | 1.25% |
| Senior Center | 155,906 | 260,792 | 435,210 | 145,741 | 473,030 | 37,820 | 8.69% |
| Campground | 427,642 | 540,911 | - | - | - | - | 0.00% |
| **Non-Departmental - Operating** | 2,970,771 | 2,888,569 | 1,934,670 | 193,984 | 1,276,100 | (658,570) | -34.04% |
| Total Expenditures | 40,683,385 | 42,506,628 | 45,207,066 | 13,244,551 | 45,452,486 | 245,420 | 0.54% |
| Excess of Revenues Over (Under) Expenditures | (676,767) | (643,590) | (1,643,844) | (1,636,004) | (1,637,423) | 6,421 | |
| **Operating Transfers:** | | | | | | | |
| Operating Transfers In | 2,296,786 | - | 190,001 | 117,139 | 190,001 | - | |
| Operating Transfers out | (1,405,776) | (126,326) | (542,600) | 9,188 | (542,600) | - | |
| Excess of Revenues Over (Under) Expenditures & Op Transfers In/(Out) | 214,244 | (769,916) | (1,996,443) | (1,509,678) | (1,990,022) | 6,421 | |
| Fund Balance, Beg. of Year | 12,394,909 | 12,609,153 | 11,839,237 | 11,839,237 | 11,839,237 | | |
| Fund Balance, End of Year | $ 12,609,153 | $ 11,839,237 | $ 9,842,794 | $ 10,329,560 | $ 9,849,215 | | |

## CITY WIDE ALL FUNDS SUMMARY

| FY2018-19 Mid Year Operating Budget | PROJECTED BEGINNING FUND BALANCE | REVENUES | APPROPRIATIONS | NET TRANSFERS IN/(OUT) | PROJECTED ENDING FUND BALANCE |
|---|---|---|---|---|---|
| Fund:001 GENERAL FUND | 11,839,239 | 43,815,063 | 45,452,486 | (352,599) | 9,849,215 |
| Fund: 101 SUPPLEMENTAL LAW ENF. (SLESF) | - | 148,746 | 148,746 | - | - |
| Fund: 104 TRAFFIC OFFENDER FUND | - | 35,630 | 35,630 | - | - |
| Fund: 106 AFFORDABLE HOUSING IN-LIEU | 4,110,510 | 659,630 | 627,660 | (30,860) | 4,111,620 |
| Fund: 107 DEVELOPER AGREEMENT | 122,750 | 256,210 | - | (362,366) | 16,594 |
| Fund: 110 STATE GAS TAX FUND (OPER & CIP) | 712,367 | 2,529,853 | 606,500 | (2,506,914) | 128,806 |
| Fund: 115 TRAFFIC SAFETY FUND | - | 307,504 | 307,504 | - | - |
| Fund: 130 CITY-WIDE LLMD FUND | - | 1,400,040 | 2,036,760 | 542,600 | (94,120) |
| Fund: 135 LLMD NO. 1 | 1,056,391 | 582,978 | 583,640 | | 1,055,729 |
| Fund: 155 NPDES | 24,934 | 458,130 | 239,910 | (218,220) | 24,934 |
| Fund: 180 LAUNCH POINTE | - | 2,102,620 | 1,181,720 | - | 920,900 |
| Fund: 203 SUMMERLY TRAFFIC INFRASTRUCTURE FEE (ELSP) | 50,297 | 453,000 | - | - | 503,297 |
| Fund: 300 INSURANCE SERVICES | 1,102,219 | 933,800 | 757,630 | - | 1,278,389 |
| Fund: 305 INFORMATION SYSTEMS SERVICES | 172,913 | 1,118,000 | 1,284,750 | - | 6,163 |
| Fund: 310 SUPORT SERVICES | 1,294 | 120,600 | 111,060 | - | 10,834 |
| Fund: 315 FLEET SERVICES | - | 908,860 | 1,176,200 | - | (267,340) |
| Fund: 320 FACILITIES SERVICES | 788,885 | 591,400 | 524,520 | - | 855,765 |
| Fund: 330 CFD 2015-2S MAINTENANCE SERVICES | - | 15,690 | 15,690 | - | - |
| Fund: 341 CFD 2017-1S PUBLIC SAFETY SERVICES FUND | - | 5,000 | 5,000 | - | - |
| Fund: 342 CFD 2007-5S RED KITE SERVICE AREA FUND | - | 14,400 | 14,400 | - | - |
| Fund: 343 CFD 2006-2S VISCAYA SERVICES AREA FUND | - | 52,591 | 52,591 | - | - |
| Fund: 344 CFD 2005-2S ALBERHILL RANCH SERVICE FUND | - | 12,522 | 12,522 | - | - |
| Fund: 367 CFD 2006-1S SUMMERLY SERVICE AREA FUND | - | 327,127 | 327,127 | - | - |
| Fund: 373 CFD 2005-5S WASSON CANYON SERVICES FUND | - | 59,478 | 59,478 | - | - |
| Fund: 650 CFD 2003-1S LAW, FIRE & PARAMEDIC SVCS | - | 2,872,954 | 2,872,954 | - | - |
| Fund: 651 CFD 2006-5S PARK, OPEN SPACE & STORM | - | 108,314 | 108,314 | - | - |
| Fund: 652 CFD 2007-1S LAW, FIRE & PARAMEDIC SVCS | - | 108,362 | 108,362 | - | - |
| Fund: 653 CFD 2009-1S PARK, OPEN SPACE & STREET | - | 661,462 | 661,462 | - | - |
| Fund: 654 CFD 2003-2S FIRE TAX SERVICE AREA FUND | - | - | - | - | - |
| Fund: 655 CFD 2015-1S SAFETY SERVICE AREA FUND | - | 155,585 | 155,585 | - | - |
| Fund: 114 SB1186 CAS EDUCATION FUND | 7,460 | 10,000 | 15,849 | - | 1,611 |
| Fund: CFD's/AD's/PFA/LERA | 271,555,700 | 33,339,100 | 82,200,000 | - | 222,694,800 |
| 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 | 109 | 1,000 | 1,109 | - | - |
| Fund: 284 CFD 2003-2 IA-B CONSTRUCTION | - | - | - | - | - |
| Fund: 331 CFD 2006-1 IA CC SUMMERLY IMPROVEMENT FUND | 305,013 | 166,930 | 471,943 | - | - |
| Fund: 332 CFD 2006-1 IA B SUMMERLY FUND | 396,805 | 172,990 | 569,795 | - | - |
| Fund: 333 CFD 2015-4 TERRACINA FUND | - | 10,500 | 10,500 | - | - |
| Fund: 334 CFD 2015-5 TRIESTE FUND | 249,977 | 153,270 | 403,247 | - | - |
| Fund: 335 CFD 2003-2 IA E CANYON HILLS IMPROVEMENT FUND | 53,157 | 174,330 | 227,487 | - | - |
| Fund: 336 CFD 2006-1 IA FF SUMMERLY IMPROVEMENT FUND | 412,996 | 199,020 | 612,016 | - | - |
| Fund: 337 CFD 2016-2 CANYON HILLS FUND | - | 7,000 | 7,000 | - | - |
| Fund: 338 CFD 2006-1 IA JJ SUMMERLY IMPROVEMENT FUND | - | 10,600 | 10,600 | - | - |
| Fund: 339 CFD 2006-1 IA KK SUMMERLY IMPROVEMENT FUND | - | 100 | 100 | - | - |
| Fund: 340 CFD 2006-1 IA EE SUMMERLY IMPROVEMENT FUND | 479,046 | 238,470 | 717,516 | - | - |
| Fund: 345 CFD 2003-2 IA D CANYON HILLS (2014A) FUND | 3,945,174 | 1,795,280 | 5,740,454 | - | - |
| Fund: 346 CFD 2014-1 SOUTHSHORE FUND | 3,225 | 660 | 3,885 | - | - |
| Fund: 347 CFD 2006-1 IA A SUMMERLY (2013A) FUND | 585,349 | 238,350 | 823,699 | - | - |
| Fund: 350 CFD 98-1 SUMMERHILL (2013C) DEBT SERVICE FUND | 2,971,404 | 1,163,620 | 4,135,024 | - | - |
| Fund: 352 AD 86-1 DEBT SERVICE FUND | 659,115 | - | 659,115 | - | - |
| Fund: 354 CFD 90-2 TUSCANY HILLS | 2,476,209 | 1,669,250 | 4,145,459 | - | - |
| Fund: 357 CFD 2003-02 IA-1 CANYON HILL FUND | 1,850,692 | 896,260 | 2,746,952 | - | - |
| Fund: 366 CFD 2005-6 CITY CENTER TOWN HOMES FUND | 509,495 | 244,190 | 753,685 | - | - |
| Fund: 368 CFD 2006-2 VISCAYA FUND | 949,073 | 470,500 | 1,419,573 | - | - |
| Fund: 369 CFD 2004-3 ROSETTA CANYON FUND | 3,020,195 | 1,585,020 | 4,605,215 | - | - |
| Fund: 371 CFD 2005-1 SERENITY FUND | 1,272,427 | 683,500 | 1,955,927 | - | - |
| Fund: 372 CFD 2005-2 IA-A ALBERHILL RANCH FUND | 2,857,691 | 1,467,060 | 4,324,751 | - | - |
| Fund: 374 CFD 2005-4 LAKE VIEW VILLAS FUND | 60,612 | 11,060 | 71,672 | - | - |
| Fund: 375 CFD 2006-4 CLURMAN FUND | 17,668 | 10,680 | 28,348 | - | - |
| Fund: 376 CFD 2006-3 LA STRADA FUND | 1,894 | 10,600 | 12,494 | - | - |
| Fund: 377 CFD 2006-6 TESSARA FUND | 11,187 | 10,600 | 21,787 | - | - |
| Fund: 378 CFD 2006-8 RUNNING DEER ESTATES FUND | 4,843 | 11,000 | 15,843 | - | - |
| Fund: 382 CFD 2006-9 TRIESTE FUND | - | - | - | - | - |
| Fund: 384 CFD 2003-2 IA-B CANYON HILLS FUND | 4,300,016 | 2,201,610 | 6,501,626 | - | - |
| Fund: 385 CFD 2004-3 IA-2 ROSETTA CANYON FUND | 3,527,307 | 1,761,030 | 5,288,337 | - | - |
| Fund: 386 CFD 2007-4 MAKENNA COURT FUND | 5,259 | 10,900 | 16,159 | - | - |
| Fund: 387 CFD 2007-5 RED KITE FUND | 50,235 | 135,330 | 185,565 | - | - |
| Fund: 388 CFD 2007-6 HOLIDAY INN EXPRESS FUND | 9,423 | 6,000 | 15,423 | - | - |
| Fund: 389 CFD 88-3 (2008 SRS A) FUND | 3,194,391 | 2,510,130 | 5,704,521 | - | - |
| Fund: 390 CFD 2003-2 IA-C CANYON HILLS FUND | 2,239,617 | 786,200 | 3,025,817 | - | - |
| Fund: 392 CFD 95-1 CIVIC CENTER (2011 SRS B) FUND | 288,249 | 166,350 | 454,599 | - | - |
| Fund: 393 CFD 93-1 COTTONWOOD HILLS (2012 SRS B) FUND | 3,321,067 | 1,908,380 | 5,229,447 | - | - |

## 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 | 664,686 | 282,900 | 947,586 | - | - |
| Fund: 395 CFD 2018-1 WASSON CANYON II IMPROV | 235 | 5,010 | 5,245 | - | - |
| Fund: 400 LE FINANCING AUTHORITY FUND | 480,654 | 559,380 | 560,240 | - | 479,794 |
| Fund: 402 LEFFA 2017 LOCAL OBLIGATION BONDS | 7,578,945 | - | 259,731 | - | 7,319,214 |
| Fund: 602 LE RECREATION AUTHORITY 2013 FUND | 1,821,039 | 1,144,100 | 1,128,100 | - | 1,837,039 |
| Fund: 725 LEPFA 2010 SERIES A FUND | 12,475,052 | 636,820 | 983,870 | - | 12,128,002 |
| Fund: 726 LEPFA 2010 SERIES B FUND | 6,185,058 | 290,700 | 927,400 | - | 5,548,358 |
| Fund: 727 LEPFA 2010 SERIES C FUND | 21,565,132 | 950,980 | 2,201,930 | - | 20,314,182 |
| Fund: 732 LEPFA 2012 SERIES B FUND | 12,363,466 | 650,000 | 1,302,170 | - | 11,711,296 |
| Fund: 733 LEPFA 2012 SERIES A FUND | 2,890,824 | 160,000 | 219,570 | - | 2,831,254 |
| Fund: 734 LEPFA 2013 SERIES C FUND | 11,090,314 | 571,890 | 1,074,990 | - | 10,587,214 |
| Fund: 735 LEPFA 2012 SERIES C FUND | 5,185,158 | 260,320 | 280,290 | - | 5,165,188 |
| Fund: 736 LEPFA 2013 SERIES A FUND | 3,331,192 | 170,000 | 198,000 | - | 3,303,192 |
| Fund: 737 LEPFA 2013 SERIES B FUND | 1,427,662 | 61,290 | 618,290 | - | 870,662 |
| Fund: 738 LEPFA 2014 SERIES A FUND | 7,177,116 | 415,120 | 444,860 | - | 7,147,376 |
| Fund: 739 LEPFA 2014 SERIES B FUND | 17,504,540 | 791,180 | 1,206,080 | - | 17,089,640 |
| Fund: 740 LEPFA 2014 SERIES B FUND | 112,026,299 | 5,123,090 | 7,074,250 | - | 110,075,139 |
| Fund: 741 LEPFA 2015 SERIES A FUND | 2,834,112 | 106,030 | 145,170 | - | 2,794,972 |
| Fund: 742 LEPFA 2015 SERIES B FUND | 4,924,091 | 272,540 | 1,705,500 | - | 3,491,131 |
| SUBTOTALS | 291,544,959 | 93,984,650 | 141,684,050 | (2,748,360) | 241,097,199 |
| **FY2018-19 Adopted Capital Budget** | | | | | |
| Fund: 105 GENERAL PROJECTS (OPER & CIP) | 1,589,466 | 16,980 | 6,550 | (1,203,699) | 396,197 |
| Fund: 111 TUMF CAPITAL PROJECT FUND | - | 8,838,579 | - | (8,838,579) | - |
| Fund: 112 MEASURE 'A' FUND | 1,746,003 | 1,375,640 | - | (2,749,262) | 372,381 |
| Fund: 113 SB821 FUND | - | 874,558 | - | (874,558) | - |
| Fund: 116 CITY HALL/P.W. DIF FUND | 564,499 | 93,771 | - | (795,630) | (137,360) |
| Fund: 117 COMMUNITY CENTER DIF FUND | - | 58,000 | - | (58,000) | - |
| Fund: 118 LAKE SIDE FACILITIES DIF FUND | - | 80,300 | 16,300 | (64,000) | - |
| Fund: 119 ANIMAL SHELTER FACILITY DIF FUND | 400 | 35,085 | - | (35,485) | - |
| Fund: 121 TOTAL ROAD IMPROVEMENT PRGM (TRIP) | 16,190 | 200 | 499,938 | 499,938 | 16,390 |
| Fund: 140 GEOTHERMAL FUND | 20,421 | 200 | 100 | - | 20,521 |
| Fund: 150 CDBG FUND | - | 753,616 | 25,000 | (728,616) | - |
| Fund: 160 PEG GRANT FUND | - | 23,850 | 23,850 | - | - |
| Fund: 205 TRAFFIC IMPACT FEE FUND | 4,269,286 | 510,200 | 396,172 | (3,972,228) | 411,086 |
| Fund: 211 STORM DRAIN CIP FUND | 328,332 | 166,900 | 146,006 | (100,000) | 249,226 |
| Fund: 220 STREET LIGHTING FUND | 101,706 | - | 152,209 | - | (50,503) |
| Fund: 221 QUIMBY FUND | 55,526 | 50,460 | - | - | 105,986 |
| Fund: 231 LIBRARY CIP DIF FUND | 1,804,775 | 69,500 | 40,000 | (1,743,753) | 90,522 |
| Fund: 232 FIRE PROTECTION DIF FUND | 1,014 | 78,000 | - | (79,000) | 14 |
| Fund: 254 RAILROAD CANYON IMPRV AREA 89-1 | 126,253 | - | - | (126,253) | - |
| Fund: 401 LE FINANCING AUTHORITY FUND | 4,152,173 | - | - | (4,152,173) | - |
| Fund: 500 CAPITAL IMPROVEMENT PLAN FUND | 16,027,228 | 45,688,121 | 45,999,501 | 31,810,904 | 47,526,752 |
| Fund: 510 SARDA AREA 1 FUND | (60,007,890) | 7,818,010 | 7,174,110 | - | (59,363,990) |
| Fund: 540 SARDA DIAMOND STADIUM FUND | 1,470,805 | - | 1,470,805 | - | - |
| Fund: 603 ENDOWMENT TRUST - CARL GRAVES FUND | 974,924 | 16,650 | - | - | 991,574 |
| Fund: 604 ENDOWMENT TRUST - ADOLPH KORN FUND | 31,527 | 200 | - | - | 31,727 |
| Fund: 605 PUBLIC IMPROVEMENTS IN-LIEU FUND | 49,254 | 10,900 | - | (10,900) | 49,254 |
| Fund: 606 AB2766 AIR POLLUTION REDUCTION FUND | 236,705 | 78,750 | 6,000 | (309,455) | - |
| Fund: 608 TRUST DEPOSITS FUND | - | 3,570,891 | - | (3,570,891) | - |
| Fund: 617 SARDA HOUSING FUND | 43,800,840 | 100,000 | 4,250,000 | - | 39,650,840 |
| Fund: 630 LAKE MAINTENANCE FUND | 2,121,028 | 1,516,030 | 1,600,000 | - | 2,037,058 |
| Fund: 631 DESTRATIFICATION EQUIPMENT REPLACEMENT | 293,806 | 228,640 | 228,640 | (150,000) | 143,806 |
| SUBTOTALS | 19,774,271 | 72,054,031 | 62,035,181 | 2,748,360 | 32,541,481 |
| **TOTALS** | **$ 311,319,230** | **$ 166,038,681** | **$ 203,719,231** | **$ -** | **$ 273,638,680** |