



Financial Focus 2009

Fiscal Activity Review and Analysis for the Past 6 Months (July-December)

January 2009

Overview

This information is a useful tool for City Council and all managers. It will show whether our revenues are meeting or exceeding our budgetary expectations and whether we are keeping expenditures within our budgetary limitations.

General Fund Focus

The General Fund of the City of Lemoore funds all discretionary expenditures, including public safety, parks & recreation, general government and others. It accounts for over 50% of the City's activities.

Top Revenues – General Fund

General Fund Revenues	Budget	Actual	% Rec'd
Sales & Use Tax	1,951,000	997,976	51.2%
VLF	1,800,000	945,208	52.5%
Secured Property Taxes	1,025,000	493,837	48.2%
RDA Contributions	809,104	0	0.0%
Franchises	580,000	40,177	6.9%
Interest & Invest. Earnings	400,000	123,425	30.9%
Transient Occupancy Tax	165,000	55,647	33.7%
Building Permits	150,000	95,816	63.9%
Public Improve Plan Check	145,000	75,855	52.3%
Prop 172 Public Safety	100,000	41,920	41.9%
Business License/Proc.Fees	115,000	47,328	41.2%
Plan Check Fees	50,000	51,151	102.3%
All Other Revenues	892,400	307,177	34.4%
Total	8,182,504	3,275,517	40.0%

RDA Contributions – Payment will be made in the third fiscal quarter.

Franchise Fees – Our two largest Franchises pay annually; payments usually arriving in March or April.

Interest – Interest yields are coming in lower than anticipated.

Transient Occupancy Tax – These fees are paid quarterly with the first monies coming in the second quarter. Only one hotel pays monthly.

Expenditures

General Fund Expenditures by Department

Departmental Expenditures	Budget	Actual	% Expended
City Council	127,892	103,152	80.7%
City Manager	446,080	225,904	50.6%
Finance Department	695,730	473,862	68.1%
Planning	708,841	218,981	30.9%
Community Participation	6,200	6,200	100.0%
Redevelopment	336,610	127,301	37.8%
Public Buildings	2,137,583	895,785	41.9%
Police	4,164,062	2,247,141	54.0%
Fire	410,531	103,213	25.1%
Building Inspection	253,066	155,046	61.3%
Public Works	342,926	158,124	46.1%
Streets	548,415	291,665	53.2%
Parks	431,063	221,055	51.3%
Recreation	369,131	191,232	51.8%
Total General Fund	10,978,130	5,418,662	49.4%

City Council – The majority of the budgeted legal fees have been paid.

Finance Department – Most of the City's Liability and Workers Compensation insurance has been paid as well as software maintenance agreements.

Planning – Costs are below budget due to the anticipated zoning update not yet started, and the vacant Associate Planner position.

Community Participation – All budgeted contributions have been paid to the organizations.

Fire – Budgeted equipment has not been purchased as yet.

General Fund Expenditures by Type

General Fund Expenditures by Type	Budget	Actual	% Expended
Staff Salaries	4,370,692	2,220,556	50.8%
Employee Benefits	1,658,239	791,987	47.8%
Prof Contract Svcs	1,318,210	570,687	43.3%
Insurance/Bonds	370,000	316,549	85.6%
Rental/City Owned Vehicle	334,506	155,074	46.4%
Utilities	304,323	120,569	39.6%
Operating Supplies	249,655	125,559	50.3%
Asset Replacement	243,000	216,340	89.0%
Solar Grant Program	75,000	3,727	5.0%
Meetings & Dues	59,772	43,213	72.3%
Machinery & Equipment	54,100	12,867	23.8%
Uniform Allowance	47,025	30,400	64.6%
Rentals & Leases	46,090	18,188	39.5%
Repair & Maintenance	44,550	24,138	52.0%
Repair & Maintenance Svcs	44,199	25,175	57.0%
Training	40,554	25,423	62.7%
Bank Fees & Charges	30,000	13,730	45.8%
Printing & Publications	29,750	8,048	27.1%
PD Trainee	9,000	0	0.0%
Community Participation	6,200	6,200	100.0%
Weed Abatement	5,000	0	0.0%
Misc. Expenses	1,638,265	690,235	41.0%
Total	10,978,130	5,418,662	49.4%

Insurance/Bonds – Three quarters of Liability and Workers Compensation insurance have been expended.

Asset Replacement – The majority of the budgeted items have been purchased.

Solar Grant Program – Only one application has been approved for this program this fiscal year.

Meeting & Dues – The majority of the scheduled workshops have been attended.

Machinery & Equipment – Budgeted vehicles in Police and Streets have not been purchased.

Enterprise Funds Focus

The following summarizes year-to-date revenues and expenditures for the enterprise funds. Overall, the enterprise funds are well within acceptable ranges with respect to budgeted revenues and expenditures.

Water Fund – 050

Water Fund Revenues

Water Fund – 050 Revenues	Budget	Actual	% Rec'd
Water Service Fees	3,350,000	1,845,339	55.1%
Door Hanger Fee	62,000	23,301	37.6%
Water Meter Fee	30,000	16,994	56.6%
Delinquent Penalty	46,000	57,152	124.2%
Connection Fee	24,000	10,953	45.6%
Delinquent Turn On/Off	31,000	12,910	41.6%
Construction Meter Rental	18,000	5,388	29.9%
All Other Revenues	43,000	41,200	95.8%
Total Revenue	3,604,000	2,013,237	55.9%

Delinquent Penalty – These fees are running more than anticipated approximately \$12,000 - \$14,000 per month.

Contractor Meter Rental – Construction slowdown has affected this revenue source.

Water Debt Service set aside in addition to regular revenue July through December 2008 \$88,404. Total to date is \$393,342

Water Fund Expenditures

Water Fund – 050 Expenditures	Budget	Actual	% Exp'd
Salaries	579,171	283,489	48.9%
Employee Benefits	216,410	93,839	43.4%
Utilities	802,000	489,802	61.1%
Operating Supplies	360,965	174,272	48.3%
Asset Replacement	49,000	8,583	17.5%
Other Expenditures	382,299	303,588	79.4%
Total Expenditures	2,389,845	1,353,572	56.6%

Asset Replacement – Pickup and tractor replacements have not yet been purchased.

Refuse Fund – 056

Refuse Revenues

Refuse Fund – 056 Revenues	Budget	Actual	% Rec'd
Refuse Revenue	2,550,000	1,230,649	48.3%
Door Hanger Fee	22,000	8,738	39.7%
Special Refuse Pick Up	35,000	8,774	25.1%
Refuse Delinquent Penalty	40,000	22,376	55.9%
Other Refuse Revenues	24,150	10,642	44.1%
Total Revenue	2,671,150	1,281,178	48.0%

Refuse Expenditures

Refuse Fund – 056 Expenditures	Budget	Actual	% Expended
Salaries	468,068	238,966	51.1%
Employee Benefits	159,671	80,269	50.3%
Refuse Rental/City Owned Veh.	471,994	258,781	54.8%
Professional Contract Svc.	897,700	340,389	37.9%
Operating Supplies	70,500	153,953	218.4%
Asset Replacement	200,000	0	0.0%
Other Expenditures	17,500	6,489	37.1%
Total Expenditures	2,285,433	1,078,847	47.2%

Professional Contract Svc. – Five months of tipping fees have been paid to KWRA.

Asset Replacement – Budgeted new refuse truck is no longer needed with the alternating recycling and green waste pickup program.

Operating Supplies – Additional containers were needed for the new alternating pickup program and new commercial recycle program.

Sewer Fund – 060

Sewer Fund Revenues

Sewer Fund – 060 Revenues	Budget	Actual	% Rec'd
Sewer Use Charges	2,550,000	1,198,453	47.0%
Door Hanger Fee	23,000	9,566	41.6%
Waster Water Sales	5,000	0	0.0%
Delinquent Penalty	42,000	36,299	86.4%
Interest	32,000	20,106	62.8%
Other Sewer Revenues	141,524	57,595	40.7%
Total Revenue	3,661,524	1,322,019	36.1%

Sewer Debt Service set aside in addition to regular revenue July through December 2008 \$248,234. Total to date is \$996,754

Sewer Fund Expenditures

Sewer Fund – 060 Expenditures	Budget	Actual	% Expended
Salaries	466,455	221,884	47.6%
Employee Benefits	173,664	77,781	44.8%
Operating Supplies	155,100	101,397	65.4%
Professional Contract Svc.	80,000	26,874	33.6%
Utilities	180,000	121,176	67.3%
Other Expenditures	416,488	257,578	61.8%
Total Expenditures	1,471,707	806,690	54.8%

Summary

This summary information is based on detailed information produced by the City's financial management system. The data provided is for information only, and is intended to provide a financial overview. Detailed information is available upon request. This information is generated from working expenditure and revenue reports and trial balances, and is unaudited. Monthly Expenditure and Revenue Detail Reports are available at any time for review with the Finance Director.

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