



Financial Focus 2009

Fiscal Activity Review and Analysis for the Past 9 Months (July-March)

April 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	1,901,000	1,204,076	63.3%
VLF	1,800,000	959,566	53.3%
Secured Property Taxes	1,025,000	493,837	48.2%
RDA Contributions	809,104	0	0.0%
Franchises	580,000	80,656	13.9%
Interest & Investment Earnings	400,000	108,318	27.1%
Transient Occupancy Tax	165,000	100,922	61.2%
Building Permits	150,000	123,243	82.2%
Public Improve Plan Check	145,000	81,855	56.5%
Prop 172 Public Safety	100,000	65,571	65.6%
Business License & Proc Fees	115,000	117,680	102.3%
Plan Check Fees	50,000	61,122	122.2%
All Other Revenues	892,400	628,394	70.4%
Total	8,132,504	4,025,240	49.5%

Sales and Use Tax – As projected receipts short of anticipated budget through third quarter. Revenue estimate for 2008/2009 is \$1,740,000.

VLF – We expect the source of revenue to meet budget once the triple flip payment is received in April.

Secured Property Taxes – The second increment of property tax payments will be received in the fourth quarter.

RDA Contributions – A payment of \$860,176 will be made in 4th quarter.

Franchise Fees – Only one franchisee has been paid for the 2008 year. PG&E and Southern Cal Gas is expected in the 4th quarter which will meet anticipated budget.

Interest – Interest rates remain low through the third quarter. Approximately another \$110,000 is expected through the end of this fiscal year bringing a total of \$220, 000.

Transient Occupancy Tax – Only two quarters have been received through the third quarter.

Expenditures

General Fund Expenditures by Department

Departmental Expenditures	Budget	Actual	% Expended
City Council	131,040	139,279	106.3%
City Manager	455,116	339,661	74.6%
Finance Department	698,773	557,317	79.8%
Planning	658,130	308,198	46.8%
Community Participation	6,200	6,200	100.0%
Redevelopment	348,369	192,814	55.3%
Public Buildings	468,272	351,893	75.2%
Police	4,457,939	3,179,315	71.3%
Fire	412,021	150,780	36.6%
Building Inspection	256,685	222,051	86.5%
Public Works	345,826	238,483	69.0%
Streets	562,072	387,318	68.9%
Parks	461,991	312,675	67.7%
Recreation	374,716	265,663	70.9%
Total General Fund	9,637,150	6,651,647	69.0%

City Council – Legal fees is the primary reason the actual expense exceeds the budget.

Planning – Professional contract services remain under anticipated budget due to the zoning update delay through the third quarter.

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

Public Buildings – Repair and Maintenance supplies and Fleet Maintenance expenses exceed budgeted forecast.

Fire – Part Time salaries and operating supplies are under anticipated expenses due to the usage of EMT revenues, and only seven months of calls have been expensed

General Fund Expenditures by Type

General Fund Expenditures by Type	Budget	Actual	% Expended
Staff Salaries	4,408,673	3,310,290	75.1%
Employee Benefits	1,675,104	1,216,634	72.6%
Prof Contract Svcs.	1,574,994	721,037	45.8%
Insurance/Bonds	370,000	319,133	86.3%
Rental/City Owned Vehicle	334,506	217,885	65.1%
Utilities	274,841	159,544	58.0%
Operating Supplies	245,105	144,411	58.9%
Asset Replacement	242,300	225,614	93.3%
Solar Grant Program	75,000	3,727	5.0%
Meetings & Dues	65,772	61,309	93.2%
Mach & Equip/ Vehicles	102,027	47,471	45.2%
Uniform Allowance	33,025	31,871	96.5%
Rentals & Leases	42,790	25,305	59.1%
Repair & Maintenance	44,550	28,694	64.4%
Repair & Maintenance Svcs	44,199	37,056	83.8%
Training	37,014	36,117	97.6%
Bank Fees & Charges	29,000	21,164	73.0%
Printing & Publications	27,050	11,446	42.3%
PD Trainee	0	0	0.0%
Community Participation	6,200	6,200	100.0%
Weed Abatement	5,000	0	0.0%
Misc. Expenses	0	26,739	151%
Total	9,637,150	6,651,647	69.0%

Professional Contract Svc. – Planning and Fire are below budget in this category, see explanation in those departments.
Utilities – Public Buildings and Streets Departments have only expensed utilities through February. Additionally, there is a savings due to the Energy Efficient Project. Also the cost of servicing the debt should it be needed was also included in the budget.

Asset Replacement – Most budgeted expense for this category has been spent for this fiscal year.

Solar Grant Program – This program has had a low participation this fiscal year.

Meetings and Dues – Most departments have completed their annual meetings and annual dues have been expensed.

Uniform Allowance -- Police Department uniform allowance has been expensed for this fiscal year.

Training – Most training has been attended for this fiscal year by the General Fund departments as well as the Police Department POST reimbursements have not all been received.

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 Revenues

Water Fund – 050 Revenues	Budget	Actual	% Rec'd
Water Service Fees	3,350,000	2,376,541	70.9%
Door Hanger Fee	62,000	34,401	55.5%
Water Meter Fee	30,000	25,254	84.2%
Delinquent Penalty	46,000	69,148	150.3%
Connection Fee	24,000	16,754	69.8%
Delinquent Turn On/Off	31,000	16,711	53.9%
Construction Meter Rental	18,000	6,801	37.8%
All Other Revenues	43,000	34,962	81.3%
Total Revenue	3,604,000	2,580,573	71.6%

Construction Meter Rental – New construction remains slow throughout this fiscal year.

Water (increase) Debt Service set aside in addition to regular revenue January through March is \$66,863.

Total to date \$460,205

Water Fund Expenditures

Water Fund – 050 Expenditures	Budget	Actual	% Expended
Salaries	579,171	426,173	73.6%
Employee Benefits	215,610	147,839	68.6%
Utilities	802,000	569,651	71.0%
Operating Supplies	360,965	218,463	60.5%
Asset Replacement	29,000	8,583	29.6%
Other Expenditures	376,019	265,261	70.5%
Total Expenditures	2,362,765	1,635,970	69.2%

Asset Replacement – Anticipated budgeted items have not yet been purchased.

Refuse Revenues

Refuse Fund – 056 Revenues	Budget	Actual	% Rec'd
Refuse Revenue	2,550,000	1,863,002	73.1%
Door Hanger Fee	22,000	12,900	58.6%
Special Refuse Pick Up	35,000	14,021	40.1%
Refuse Delinquent Penalty	40,000	33,329	83.3%
Other Refuse Revenues	24,150	20,844	86.3%
Total Revenue	2,671,150	1,944,097	72.8%

Refuse Expenditures

Refuse Fund – 056 Expenditures	Budget	Actual	% Expended
Salaries	468,068	348,427	74.4%
Employee Benefits	159,671	121,785	76.3%
Refuse Rental/City Owned Veh.	471,994	319,880	67.8%
Professional Contract Svc.	897,700	534,187	60.4%
Operating Supplies	70,500	158,448	224.7%
Asset Replacement	200,000	0	0.0%
Other Expenditures	17,500	6,893	39.0%
Total Expenditures	2,285,433	1,489,620	65.2%

Operating Supplies -- The new alternating pick up programs required the purchase of additional blue recycle cans.

Sewer Fund Revenues

Sewer Fund – 060 Revenues	Budget	Actual	% Rec'd
Sewer Use Charges	3,418,000	1,803,865	52.8%
Door Hanger Fee	23,000	14,129	61.4%
Waster Water Sales	5,000	0	0.0%
Delinquent Penalty	42,000	54,836	130.6%
Interest	32,000	21,820	68.2%
Other Sewer Revenues	141,524	113,260	80.0%
Total Revenue	3,661,524	2,007,910	54.8%

Sewer (increase) Debt Service set aside in addition to regular revenue January through March is \$250,772

Total to date \$1,247,526

Sewer Fund Expenditures

Sewer Fund – 060 Expenditures	Budget	Actual	% Expended
Salaries	466,455	339,522	72.8%
Employee Benefits	172,764	123,918	71.7%
Operating Supplies	155,520	114,292	73.5%
Professional Contract Svc.	80,000	43,261	54.1%
Utilities	180,000	139,402	77.4%
Other Expenditures	209,968	165,218	78.7%
Total Expenditures	1,264,707	925,614	73.2%

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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