



## Financial Focus 2010

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

January 2010

### 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
VLF	1,850,000	948,692	51.3%
Sales & Use Tax	1,504,000	768,428	51.1%
Secured Property Taxes	1,000,000	488,558	48.9%
Franchises	580,000	41,136	7.1%
Interest & Investment Earnings	250,000	30,995	12.4%
Transient Occupancy Tax	175,000	41,652	23.8%
Building Permits	100,000	36,151	36.2%
Prop 172 Public Safety	100,000	34,862	34.9%
Business License	82,000	53,760	65.6%
Public Improvement Plan Check	80,000	24	0.0%
Plan Check Fees	50,000	17,599	35.2%
RDA Contributions	860,176		0.0%
All Other Revenues	938,000	342,357	36.5%
<b>Total</b>	<b>7,569,176</b>	<b>2,804,214</b>	<b>36.7%</b>

**Franchise Fees** – The majority of these revenues are paid annually.

**Interest** – Interest rates are substantially lower than anticipated this fiscal year.

**Transient Occupancy Tax** – These fees are paid quarterly with the first monies coming after the second quarter.

**Building Permits** – These revenues are under budget due to lack of development.

**Public Improvement Plan Check** – There have been no plan check fees collected this quarter.

**Public Safety Tax** – Only five months have been received.

**Plan Check Fees** – We expect this revenue to be below budget.

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

### Expenditures

As you can see in the following table operating costs are at the projected six month expectation.

#### General Fund Expenditures by Department

Departmental Expenditures	Budget	Actual	% Expended
City Council	136,109	73,311	53.9%
City Manager	443,693	214,731	48.4%
Finance Department	705,772	375,480	53.2%
Planning	617,400	165,477	26.8%
Redevelopment	285,976	139,926	48.9%
Public Buildings	403,015	220,951	55.0%
Police	4,107,969	2,185,466	53.2%
Fire	365,322	93,868	25.7%
Building Inspection	292,149	131,625	45.1%
Public Works	321,296	149,136	46.4%
Streets	520,542	241,377	46.4%
Parks	419,035	197,479	47.1%
Recreation	352,334	204,907	58.2%
<b>Total General Fund</b>	<b>8,970,612</b>	<b>4,393,735</b>	<b>49.0%</b>

**Planning** – Budgeted professional contract services have not been expended.

**Fire** – Only four months of volunteer fees have been paid to date.

#### General Fund Expenditures by Type

General Fund Expenditures by Type	Budget	Actual	% Expended
Staff Salaries	4,479,711	2,224,865	49.7%
Employee Benefits	1,719,382	827,382	48.1%
Prof Contract Svcs.	1,254,726	453,868	36.2%
Insurance/Bonds	397,875	239,249	60.1%
Rental/City Owned Vehicle	331,540	191,115	57.6%
Utilities	239,712	119,945	50.0%
Operating Supplies	188,827	100,125	52.6%
Asset Replacement	99,360	78,474	79.0%
Repair & Maintenance	49,050	32,433	66.1%
Uniform Allowance	40,397	31,375	77.7%
Repair & Maintenance Svcs	40,000	30,841	77.1%
Rentals & Leases	38,415	20,100	52.3%
Meetings & Dues	30,467	20,783	68.2%
Bank Fees & Charges	23,000	8,534	37.1%
Printing & Publications	15,650	3,980	25.4%
Training	15,000	8,423	56.2%
Weed Abatement	5,000	2,240	44.8%
Machinery & Equipment	2,500	0	0.0%
Misc. Expenses	0	0	
<b>Total</b>	<b>8,970,612</b>	<b>4,393,735</b>	<b>49.0%</b>

**Prof. Contract Svcs.** – Most general fund services have not been expended the first quarter, primarily consulting costs in planning.

**Asset Replacement** – Most budgeted items have been expended

**Uniform Allowance** – All of the allowances for this fiscal year has been expended.

**Repair & Maintenance Svcs.** – Two departments have spent over their anticipated budgets due to emergency situations.

**Meetings & Dues** – Most Departments have expended all allowed this fiscal year.

**Bank Fees & Charges** – Only four months of these have been recorded to date.

**Printing & Publications** – Most departments have been conservative in expending these operating costs.

**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	3,335,000	1,748,774	52.4%
Door Hanger Fee	60,000	34,750	57.9%
Water Meter Fee	31,000	5,445	17.6%
Delinquent Penalty	85,000	34,386	40.5%
Connection Fee	21,000	16,238	77.3%
Delinquent Turn On/Off	25,000	20,138	80.6%
Construction Meter Rental	8,300	6,923	83.4%
All Other Revenues	57,000	16,281	28.6%
<b>Total Revenue</b>	<b>3,622,300</b>	<b>1,882,934</b>	<b>52.0%</b>

**Water Meter Fee** – New meter installations are lower than anticipated due to reduced new developments.

**Connection Fee** – New accounts are higher than projected in the second quarter of this fiscal year.

**Delinquent Turn on/off** – Water turn offs have increased over the past six months of this fiscal year.

**Construction Meter Rental** – The use of hydrant meters has exceeded budget.

*Water Fund Expenditures*

Water Fund – 050 Expenditures	Budget	Actual	% Expended
Salaries	631,188	290,633	46.0%
Employee Benefits	226,570	102,186	45.1%
Utilities	881,800	466,874	52.9%
Operating Supplies	267,154	165,061	61.8%
Other Expenditures	643,420	301,284	46.8%
<b>Total Expenditures</b>	<b>2,650,132</b>	<b>1,326,038</b>	<b>50.3%</b>

**Refuse Fund – 056**

*Refuse Revenues*

Refuse Fund – 056 Revenues	Budget	Actual	% Rec'd
Refuse Revenue	2,668,940	1,354,645	50.8%
Door Hanger Fee	18,000	13,038	72.4%
Special Refuse Pick Up	20,000	10,167	50.8%
Refuse Delinquent Penalty	46,000	26,064	56.7%
Other Refuse Revenues	11,000	4,090	37.2%
<b>Total Revenue</b>	<b>2,763,940</b>	<b>1,408,004</b>	<b>50.9%</b>

**Door Hanger Fee** – Penalty Fees are higher than anticipated.

**Other Revenues** – Miscellaneous fees such as dumpsters, etc. are lower than budget anticipated.

*Refuse Expenditures*

Refuse Fund – 056 Expenditures	Budget	Actual	% Expended
Salaries	455,210	233,947	51.4%
Employee Benefits	169,160	82,384	48.7%
Refuse Rental/City Owned Veh.	349,000	164,658	47.2%
Professional Contract Svc.	965,000	359,030	37.2%
Operating Supplies	21,000	10,395	49.5%
Other Expenditures	11,000	11,600	105.5%
<b>Total Expenditures</b>	<b>1,970,370</b>	<b>862,016</b>	<b>43.7%</b>

**Professional Contract Svc.** – Only five months of tipping fees have been paid to KWRA.

**Sewer Fund – 060**

*Sewer Fund Revenues*

Sewer Fund – 060 Revenues	Budget	Actual	% Rec'd
Sewer Use Charges	2,433,000	1,041,190	42.8%
Door Hanger Fee	18,000	14,279	79.3%
Waster Water Sales	115,000	23,833	21.3%
Delinquent Penalty	75,000	28,268	37.7%
Interest	40,000	16,562	41.4%
Other Sewer Revenues	40,000	49,721	124.1%
<b>Total Revenue</b>	<b>2,721,000</b>	<b>1,173,853</b>	<b>43.1%</b>

**Door Hanger Fee** – Penalty Fees are higher than anticipated  
**Waste Water Sales** – This revenue is lower than anticipated to date.

**Other Sewer Revenue** – Fees for Porta Potty waste water has exceeded budget.

*Sewer Fund Expenditures*

Sewer Fund – 060 Expenditures	Budget	Actual	% Expended
Salaries	510,607	237,841	46.6%
Employee Benefits	199,514	87,648	43.9%
Operating Supplies	122,500	85,093	69.5%
Professional Contract Svc.	98,595	56,276	57.1%
Utilities	180,000	87,371	48.5%
Other Expenditures	392,953	232,104	59.1%
<b>Total Expenditures</b>	<b>1,504,169</b>	<b>786,332</b>	<b>52.3%</b>

**Operating Supplies** – The Waste Water Treatment chemicals were purchased for the entire fiscal year.

**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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