



# CITY OF LEMOORE

## BUDGET IN BRIEF

### FISCAL YEAR 2018-2019

# OUR COMMUNITY

Lemoore was incorporated in 1900 as a general law city with a council-manager government. Lemoore is located in the middle of the state in San Joaquin Valley. The Central Valley is considered to be a national and world leader in the agricultural industry. Lemoore is positioned at the crossroads of State Highways 198 and 41. The City of Lemoore is approximately 8.5 square miles and serves a population of 25,892.



## MESSAGE FROM OUR CITY MANAGER

It is my pleasure to present you with a summary of the City's Fiscal Year (FY) 2018-2019 proposed budget.

The 2018-2019 budget maintains the goals and objectives from 2017-2018 budget with a focus on reducing costs while maintaining services provided. General Fund budgets for FY 2018-2019 are tight. Investments in our employees and rising prices of goods have left us in a deficit for FY 2018-2019. Even after a General Fund Reserve deduction to cover the budget deficit, General Fund Reserves will continue to be above the 35% as set by the City of Lemoore Budget and Fiscal Policy adopted by council in May, 2016.

The City's enterprise funds are in a strong position financially. A water rate increase in January of 2018 helped to stabilize the Water Fund. Staff is currently pursuing a water bond to finance the necessary capital projects to conform to state total trihalomethanes (TTHM) requirements.

In accordance with the adopted fiscal policies, the City will continue to utilize the Cost Allocation Plan. The Cost Allocation Plan maintains transparency to the budget. The City of Lemoore has met, and will continue to work towards, maintaining the reserve policy with a projected general fund reserve of more than 44% of general fund operating expenditures at the approval of the fiscal year 2018-2019 budget. This is proof of our conservative and thoughtful approach to budgeting. Our recent annual audit had no major findings and this past year our Comprehensive Annual Financial Report received the prestigious Government Finance Officers' Association Certificate of Achievement for Excellence in Financial Reporting. We look forward to continuing to structure and oversee the budget to maintain the City's strong financial position.

Nathan Olson, City Manager

# DEPARTMENT COSTS PER CAPITA

BASED ON POPULATION OF 25,892

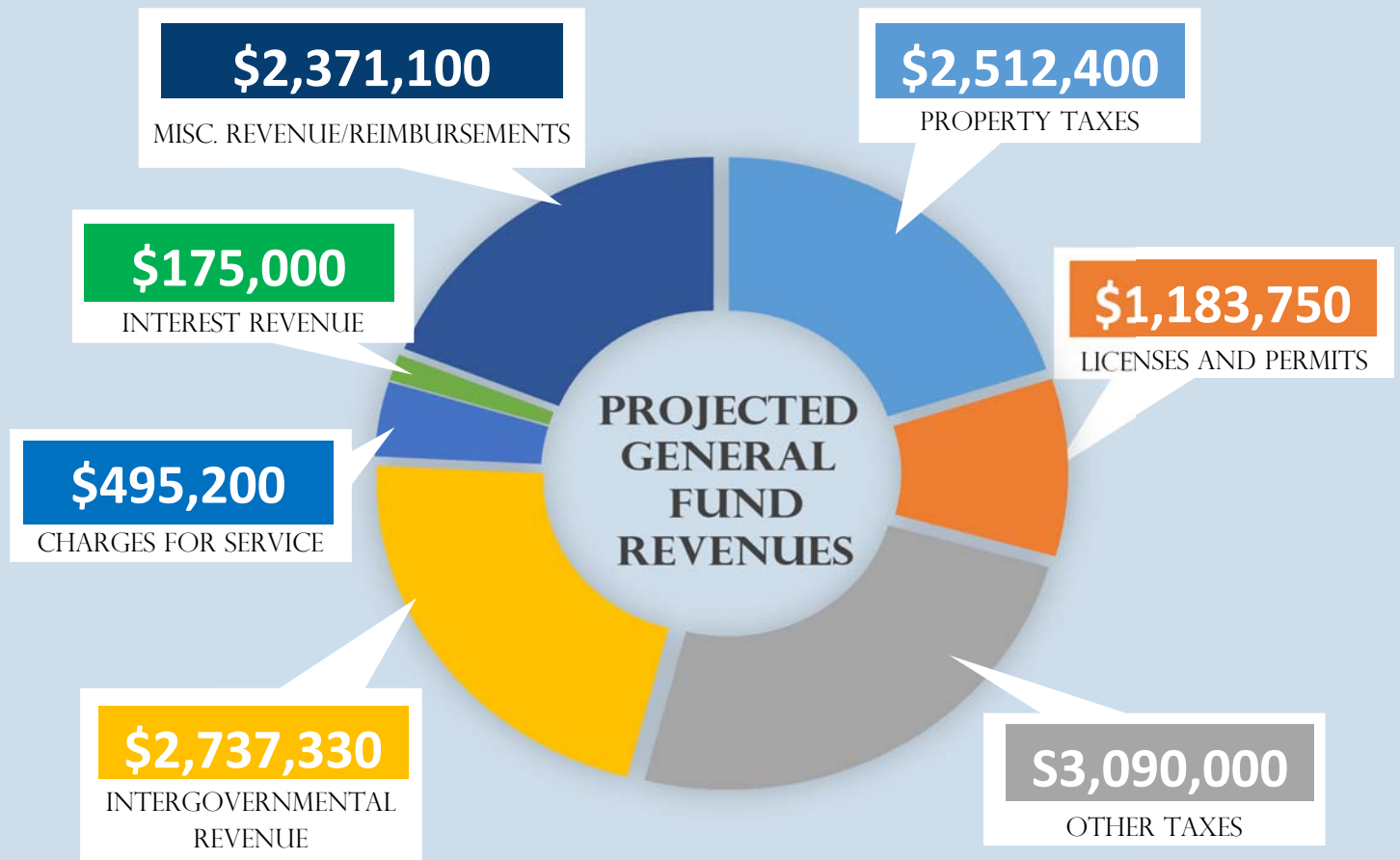


## ACCOMPLISHMENTS

**FY 2017-2018**

- Passed incremental raises and improved health care benefits for all employees
- Modified Zoning Ordinance to Streamline Planning Processes for greater Economic Development
- Remodel of the Civic Auditorium Kitchen
- Awarded COPS Hiring Grant and the position was filled Lemoore Police Officer selected as Lemoore Chamber Public Safety Officer of the Year
- Lowest number of traffic accidents in 6 years
- Reduced Larceny by 14.15%, Auto Theft by 8.54% and Burglary by 16.22%
- Purchased a new fire rescue truck
- Upgraded 40 helmets, hoods and gloves for the fire volunteers
- Received authorization to move forward with the plans and construction of the “AdEdge” water treatment plants at three (3) well site locations
- Facilitated master plan studies for Water, Wastewater and Storm Drain infrastructure
- Adopted new Public Works Standards
- Reached an agreement with the Lemoore Youth Sports Foundation to take over maintenance of the Lemoore Youth Sports Park
- Established a Senior Advisory Committee to allow seniors to discuss their needs in our community
- Upgraded water well/booster pumps operation communication with Ignition SCADA system
- The Water Department completed rehab process on Well 7 and Well 12
- The Refuse Department finished converting rear loader dumpsters to front loader dumpsters
- Completed Sungard Finance Plus and Community Plus upgrade
- Completed Classification and Compensation study

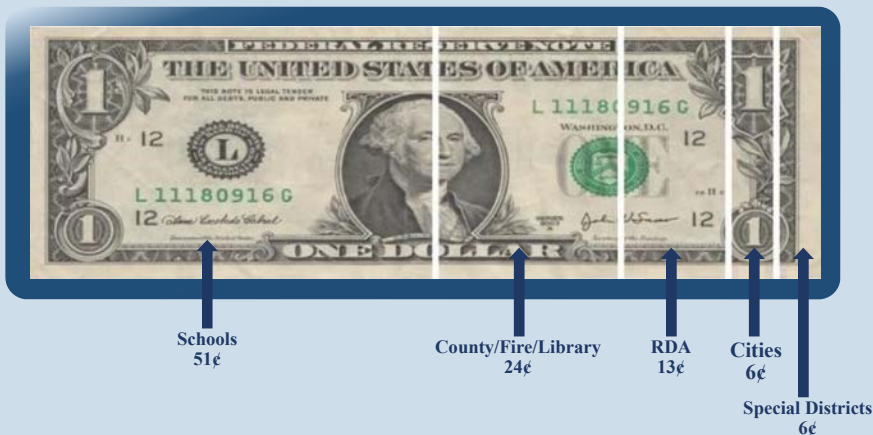
# PROJECTED GENERAL FUND REVENUES FOR FY 2018-2019



## HOW YOUR PROPERTY TAX IS ALLOCATED

For many local governments, revenues from property taxes make up the foundation of their budgets. The property tax is imposed by a county and divided up between the county, cities, special districts, and school districts within the county according to a formula contained in state law. Taxable property include “real property” (land and the buildings that are on it), as well as tangible assets like boats, aircraft and business equipment.

As shown below, Lemoore gets just 6 cents of each property tax dollar.



## HOW YOUR SALES TAX IS ALLOCATED

Sales tax is imposed on retailers for the privilege of selling tangible personal property in California, and is assessed as a percentage of the amount purchased. Retailers typically pass this tax along to the consumer. Payment of the city sales tax is credited against payment of the county sales tax, which means a buyer does not have to pay twice for the local share. Cities keep all of the local tax collected within the city boundaries, and counties keep the local sales tax collected outside city boundaries.

The basic statewide sales and use tax rate is 7.25% and is divided as shown.

