

Fiscal Year 2024-2025 Proposed Budget Presentation

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June 18, 2024

Where to find the budget handout and presentation



CITY COUNCIL MEETINGS & AGENDAS

City Council meetings are held the 1st and 3rd Tuesday of every month at 5:30 pm at the Council Chambers 429 C Street, Lemoore CA 93245. Meetings are open to the public.

City Website:



June 18, 2024	Agenda	Handouts
		Budget Document
		Budget Presentation

City Budget

The City of Lemoore budget is comprised of 71 functioning funds. The combined revenues and expenditures create the Cities operational budget.

Total Projected City Beginning Balance: \$78,572,668

Total Proposed Revenues: \$45,922,817

Total Proposed Expenditures: \$62,274,006

Total Proposed City End Balance: \$62,221,479



FY 2025 Proposed Budgets and Position Allocations

Proposed Budgets for City's primary funds:
General Fund, Water, Wastewater, Refuse, and
Fleet

FY 25 Proposed Position Allocations

- A total of 113 positions were budgeted in FY 2024
- A total of 118 positions are proposed for FY 2025, a net increase of 5 positions.
 - Reduction of the following 5 vacant positions:
 - 2 Maintenance Workers in Facilities Maintenance
 - 1 Maintenance Worker in Recreation
 - 1 Recreation Coordination in Recreation
 - 1 Police Captain in PD
 - Increase of the following 10 positions
 - 1 Police Officer (to serve as a YDO)
 - 2 Senior Dispatchers
 - 5 Dispatcher I/II
 - 1 Office Assistant in Recreation
 - 1 Maintenance Worker in Refuse

General Fund

General Fund – Fund Balance

- The projected Beginning Fund Balance for FY 25 is \$12,958,466, which is an overall increase of approx. \$4,406,200 over the projected FY 23 Ending Fund Balance of \$8,552,274.
- The difference is made up in FY 23 and FY 24
- FY 2022-2023: Actual Surplus of approx. \$2,573,600
 - Increased revenue of ~ \$1,500,000
 - Reduced expenditures of ~ \$330,000
 - Fund Balance Accounting Modification ~\$743,600
- FY 2023-2024: Projected Surplus of approx. \$2,284,600
 - Increased revenue of ~ \$414,600
 - Reduced expenditures of ~ \$1,870,000
- The total surplus equates to \$4,858,200 which is the difference in the fund balance less prev. anticipated deficit in FY 2024 of \$452,000.



FY 2025
General Fund
Presented
June 04, 2024



Beginning Fund Balance: \$12,958,466

Proposed Revenues: \$13,743,655

Proposed Expenditures: \$16,494,483

- Personnel: \$11,489,685
- Indirect Allocation: \$-2,243,583
- Operating: \$6,650,731
- Capital: \$272,650
- Debt and Transfers: \$325,000

Ending Fund Balance: \$10,207,638

- Difference of \$-2,750,282

Recommended Measures to Reduce the General Fund Difference for FY 2025

Increasing Revenues

- New Local Sales Tax
- Master User Fee Increase

Reducing Expenditures

- Operating Budgets
- Supply Budgets

Measures Total: \$1,860,000

- Remaining difference of approx. \$-890,000

Balancing the Budget with the Recommended Measures

	FY 2024	FY 2025
Projected Revenues	17,109,032	15,244,092
Projected Expenditures	15,276,441	16,134,483
Difference	1,832,591	(890,391)
2 Year Net Difference		\$942,200

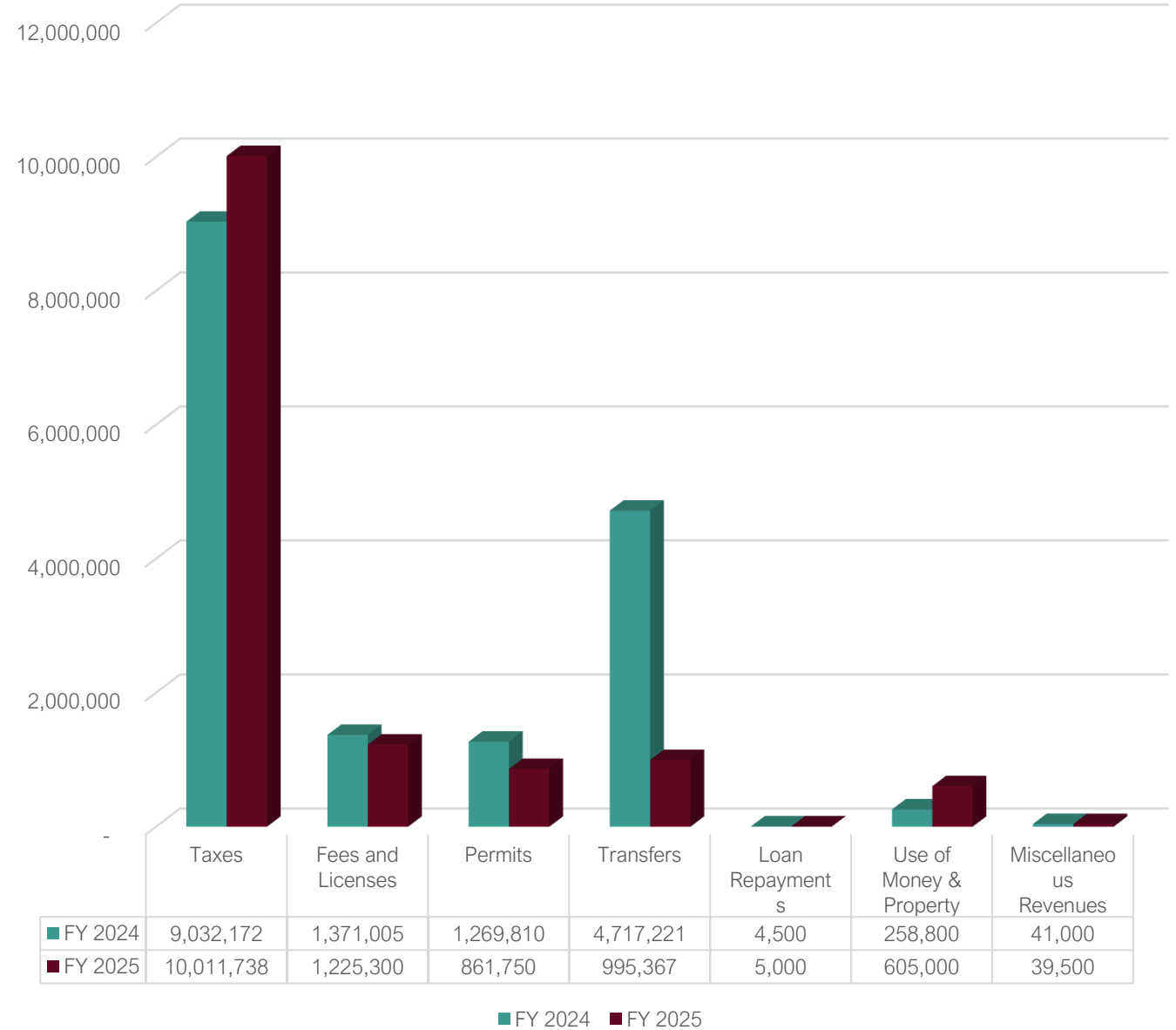
General Fund Revenues-as Presented June 4, 2024

FY 25 Proposes a total revenue income of \$13,743,655, which is a decreased of approx. \$2,950,900 from FY 24.

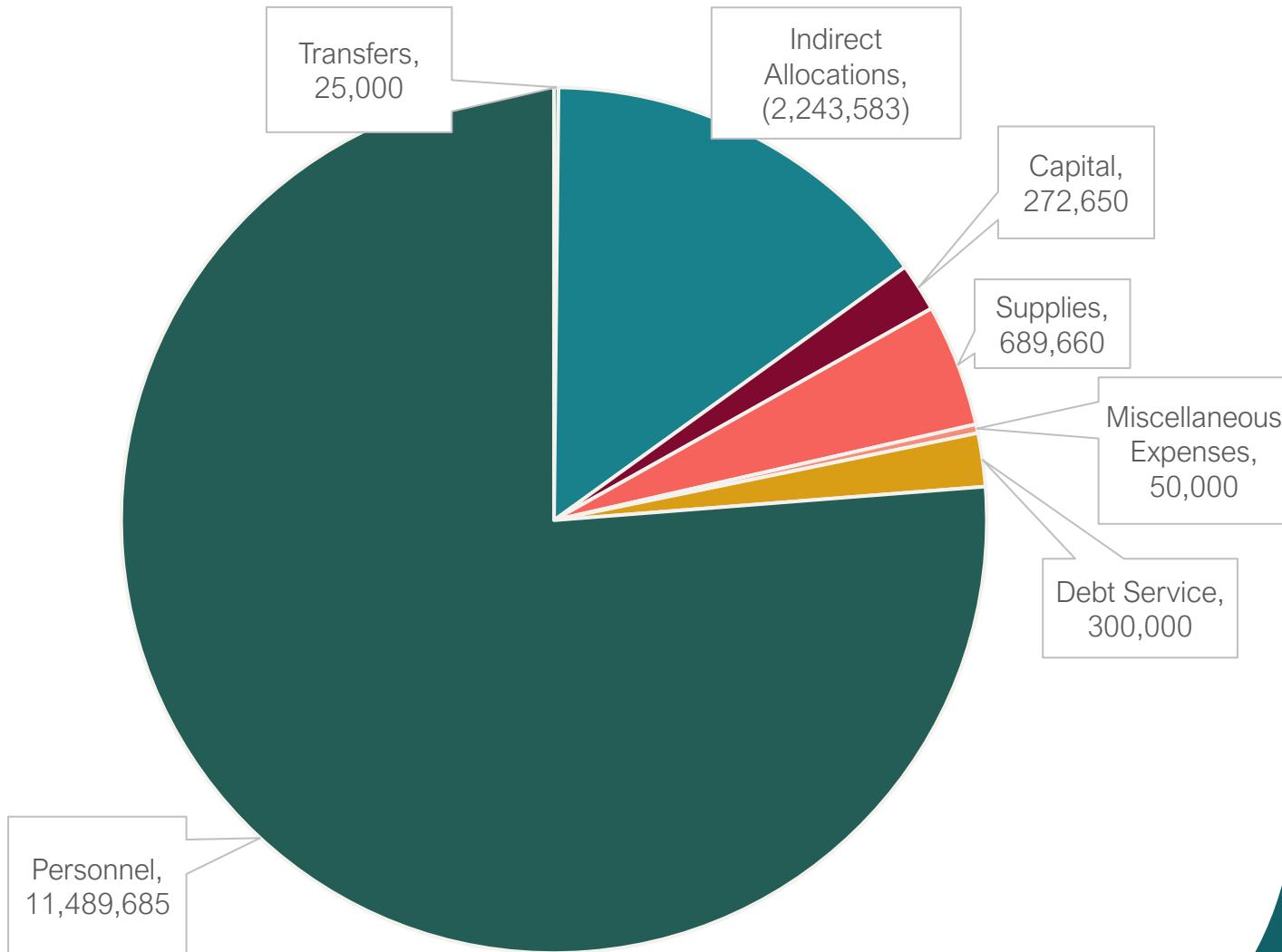
Major Factors include:

- Reduction of ARPA
- Increased investment income

FY 24 Budgeted Figures vs. FY 25 Proposed Figures



FY 25 Proposed Expenditures by Category



Department	Indirect Allocation	Personnel
City Council	107,452	21,209
City Manager	(478,682)	430,270
City Clerk	(107,501)	58,834
Finance	(1,110,552)	411,103
Community Development	62,185	144,221
Facilities Maintenance	(571,368)	567,304
Police	1,187,359	6,759,130
Fire	243,023	191,788
Building Inspection	94,840	486,368
Public Works Admin.	(879,949)	736,587
Streets	35,597	-
Recreation	100,872	334,528
Human Resources	(139,452)	225,547
Information Technology	(348,305)	246,303
Public Safety Dispatch	(439,102)	876,493
Totals	(2,243,583)	11,489,685

General Fund “Plan B” Requests

Request’s that potentially would be budgeted if the City had the funding.

Total:
\$2,544,100

Recreation

- Additional Maintenance Worker: \$64,000
- Program Booklet: \$5,000
- Upgrade O.A. to Rec Coordinator: \$20,000

Human Resources

- Class and Comp Study: \$90,000

Planning

- Addition of an Office Assistant: \$65,000
- Complete the General Plan Update: \$700,000

Police Department

- Addition of a Captain: \$164,000
- Replace Animal Control Vehicle: \$164,000
- Additional Camry for Detectives: \$53,100

Facilities Maintenance

- Key Card Entry: \$50,000
- New Truck Lease: \$13,000
- Additional Funds for Streets: \$250,000

Overall

- COLA: \$400,000 (last increase was September of 2022)
- Creation of Asset Replacement Fund: \$500,000

FY 2025

Special Funds

(Water, Refuse, Wastewater, and Fleet)

FY 2024 Fund Balance Projections Special Funds

Fund Name	Beginning Fund Balance FY 24	FY 24 Projected Revenues	FY 24 Projected Expenditures	Impact to Fund Balance	Projected FY 24 Ending Fund Balance
Water	11,250,408	10,192,335	9,393,578	798,757	12,049,165
Wastewater	10,106,803	4,057,095	4,988,976	(931,881)	9,174,922
Refuse	3,011,870	4,768,850	4,684,363	84,487	3,096,357
Fleet Maintenance	(621,061)	1,270,129	1,237,989	32,140	(588,921)

FY 2025 Water Fund



Beginning Fund Balance: \$12,049,165

Proposed Revenues: \$11,628,000

- Fees for Service
- Interest

Proposed Expenditures: \$12,131,057

- Personnel: \$425,386
- Indirect Allocation: \$710,130
- Operating: \$6,957,107
- Capital: \$1,875,000
- Debt and Transfers: \$2,163,434

Ending Fund Balance: \$11,546,108

- Difference of \$-503,057

FY 2025 Wastewater Fund



Beginning Fund Balance: \$9,174,922

Proposed Revenues: \$4,297,500

- Fees for Service
- Interest

Proposed Expenditures: \$9,566,426

- Personnel: \$1,158,130
- Indirect Allocation: \$693,224
- Operating: \$2,565,072
- Capital: \$5,150,000

Ending Fund Balance: \$3,905,996

- Difference of \$-5,268,926

FY 2025 Refuse Fund



Beginning Fund Balance: \$3,096,357

Proposed Revenues: \$5,090,101

- Fees for Service
- Interest
- FY 24 last year for rate increases

Proposed Expenditures: \$5,098,101

- Personnel: \$1,308,266
- Indirect Allocation: \$744,932
- Operating: \$2,584,803
- Capital: \$460,000

Ending Fund Balance: \$3,088,357

- Difference of \$-8,000

FY 2025 Fleet Fund



Beginning Fund Balance: \$-588,921

Proposed Revenues: \$1,356,993

- Internal Service Fund

Proposed Expenditures: \$1,317,469

- Personnel: \$226,672
- Operating: \$1,090,797

Ending Fund Balance: \$-549,397

- Surplus of \$39,524

Current Grants In Progress

Reimbursable

- OCDETF- Organized Crime Drug Enforcement Task Force
- IIG/AHSC- Infill Infrastructure Grant Program and Affordable Housing and Sustainable Communities (Smith Ave/Oleander/Daphne Basin)**
- CalRecycle Grant- Recycling Containers
- CMAQ- Congestion Mitigation Air Quality – Sidewalk at 19 ½
- HSIP- Highway Safety Infrastructure Program – Bush Lighted Crosswalk

*Pending approval

** City is co-applicant on Grant(s)

- Bullet Proof Vest Reimbursement*
- DCIP- Defense Critical Infrastructure Program*-Wastewater Infrastructure
- CDBG- Community Development Block Grant*-Economic Development
- HOME Funds*-Housing Projects
- Earmarked Federal Funds*- HWY 41 Roundabouts

Allocated Funding

- CalRecycle Grant –SB 1383 Software
- State Funded- Dispatch Project
- PLHA- Permanent Local Housing Programs

Questions?