



05/06/2025
City Council Regular Meeting

Handouts received after
agenda posted

Fiscal Year 25/26

Budget Workshop #4 – Draft Budget

Josalynn Valdez, Finance Director

May 6, 2025

City Budget

The City of Lemoore budget is comprised of 73 functioning funds. The combined revenues and expenditures create the Cities operational budget.

Total Projected City Beginning Balance: \$74,152,398

Total Proposed Revenues: \$49,141,062

Total Proposed Expenditures: \$60,407,393

Total Proposed City End Balance: \$62,886,067

FY 2026 Proposed Budgets and Position Allocations

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

FY 26 Proposed Position Allocations

- A total of 122 positions were budgeted in FY 2025
- A total of 122 positions are proposed for FY 2026



General Fund

FY 2025

General Fund Projected Balances

Beginning Fund Balance: \$14,154,701

Proposed Revenues: \$15,721,680

Proposed Expenditures: \$15,456,425

- Personnel: \$10,450,933
- Indirect Allocation: \$-2,243,583
- Operating: \$6,663,835
- Capital: \$260,240
- Debt and Transfers: \$325,000

Ending Fund Balance: \$14,419,956

- Difference of \$265,255



FY 2026

General Fund Proposed Budget

Beginning Fund Balance: \$14,419,956

Proposed Revenues: \$17,910,679

Proposed Expenditures: \$17,324,713

- Personnel: \$11,673,955
- Indirect Allocation: \$-2,857,786
- Operating: \$7,332,171
- Capital: \$851,373
- Debt and Transfers: \$325,000

Ending Fund Balance: \$14,696,579

- Difference of \$585,966



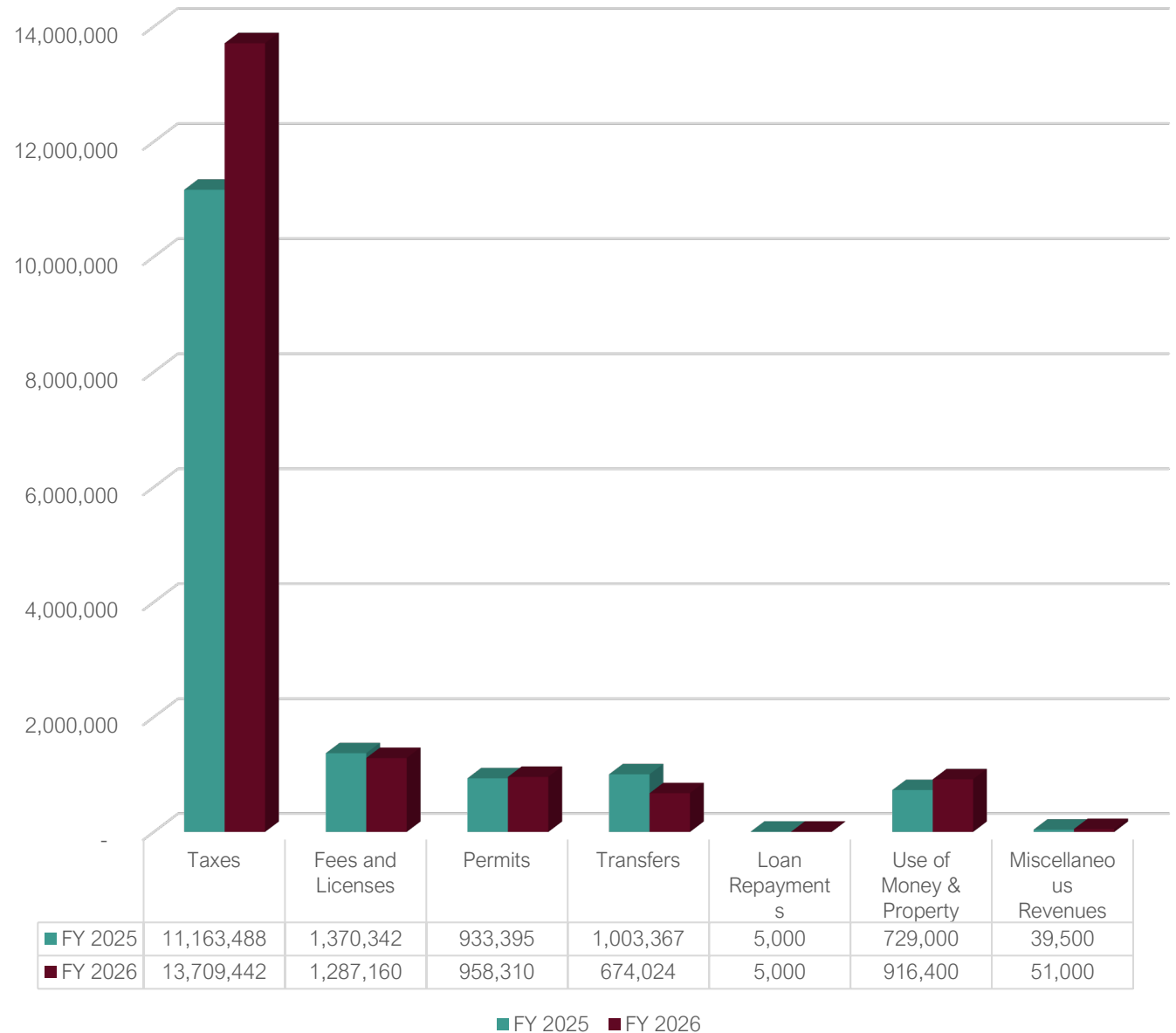
General Fund Revenues Proposed

FY 26 Proposes a total revenue income of \$17,910,679, which is an increase of approx. \$2,357,244 from FY 25.

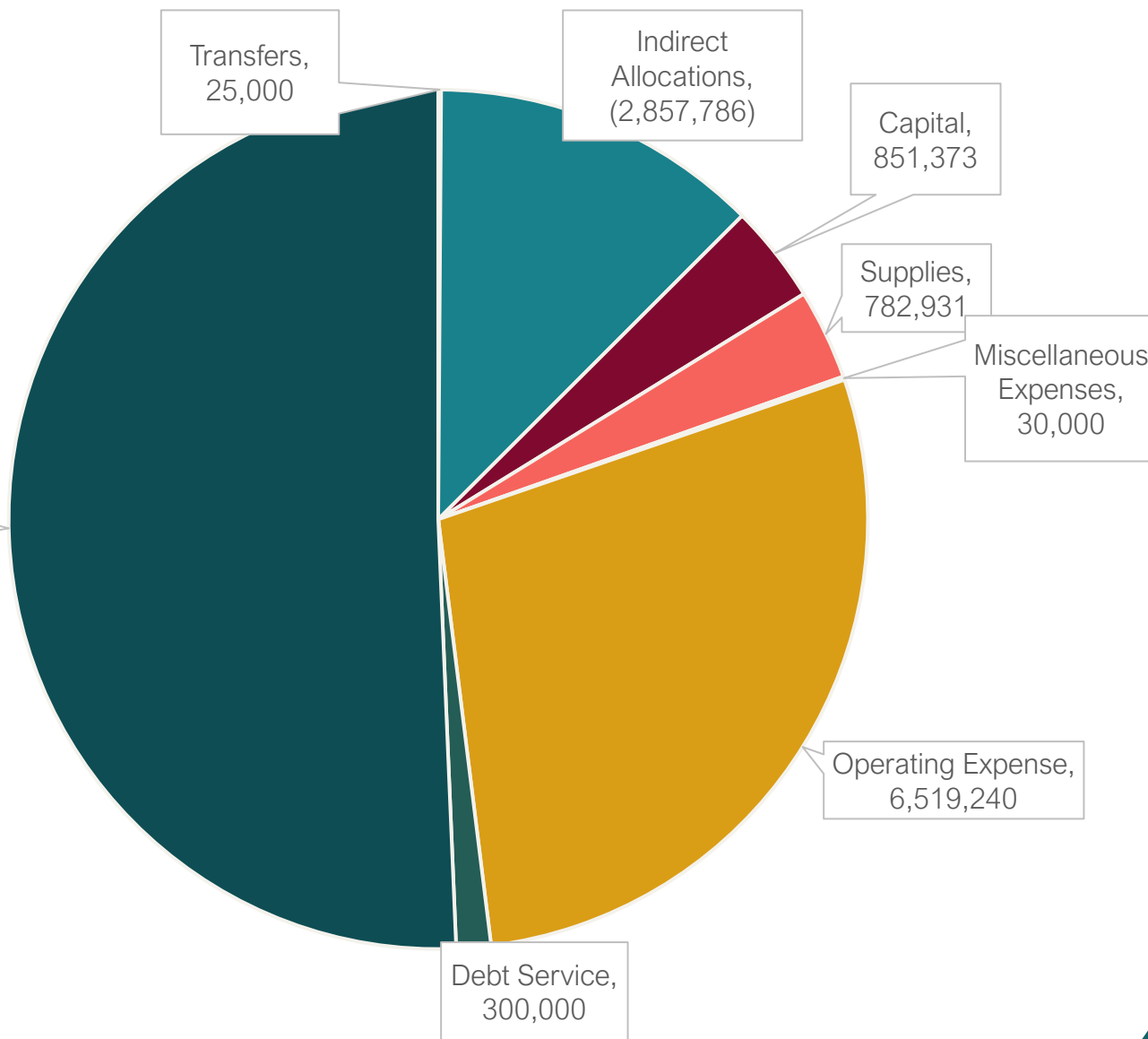
Major Factors include:

- Addition of District Use Tax
- Increased investment income

FY 25 Budgeted Figures vs. FY 26 Proposed Figures



FY 26 Proposed Expenditures by Category



Department	Indirect Allocation	Personnel	Operational Expenses
City Council	111,776	21,206	130,219
City Manager	(533,535)	427,516	189,663
City Clerk	(72,060)	64,570	46,470
Finance	(848,232)	379,361	562,022
Community Devel.	55,685	150,192	206,959
Facilities Maint.	(737,433)	908,761	831,881
Police	868,571	6,702,145	2,491,184
Public Safety Disp.	(462,146)	200,652	133,657
Fire	82,775	438,001	568,377
Building Inspection	86,161	643,274	186,266
Public Works Admin.	(951,925)	390,112	348,836
Streets	38,914	-	352,295
Recreation	87,088	208,058	101,629
Human Resources	(171,457)	259,297	233,629
Information Tech.	(411,968)	880,810	136,153
Totals	(2,857,786)	11,673,955	6,519,240



ENTERPRISE FUNDS

Water, Wastewater, Refuse, Fleet

Fund Name	Beginning Fund Balance FY 25	FY 25 Projected Revenues	FY 25 Projected Expenditures	Projected FY 25	
				Ending Fund Balance	Impact to Fund Balance
Water	12,049,165	11,792,000	11,323,541	12,517,624	468,459
Wastewater	9,174,922	4,441,332	4,248,162	9,368,092	193,170
Refuse	4,255,605	5,120,801	4,957,712	4,418,694	163,089
Fleet Maintenance	(646,440)	1,356,993	1,113,835	(403,282)	243,158

FY 2025 Fund Balance Projections Enterprise Funds

FY 2026 Water Fund Proposed Budget

Beginning Fund Balance:
\$12,517,624

Proposed Revenues:
\$12,032,000

- Fees for Service
- Interest

Proposed Expenditures:
\$10,686,449

- Personnel: \$474,255
- Indirect Allocation: \$576,606
- Operating: \$6,816,051
- Capital: \$825,000
- Debt and Transfers: \$1,994,537

Ending Fund Balance:
\$13,863,175

- Difference of \$1,345,551





FY 2026 Wastewater Fund Proposed Budget

Beginning Fund Balance: \$9,368,092

Proposed Revenues: \$4,425,000

- Fees for Service
- Interest

Proposed Expenditures: \$9,896,549

- Personnel: \$1,103,510
- Indirect Allocation: \$883,466
- Operating: \$2,909,573
- Capital: \$5,000,000

Ending Fund Balance: \$3,896,543

- Difference of \$-5,471,549

FY 2026

Refuse Fund Proposed Budget

Beginning Fund Balance: \$4,418,694

Proposed Revenues: \$5,061,600

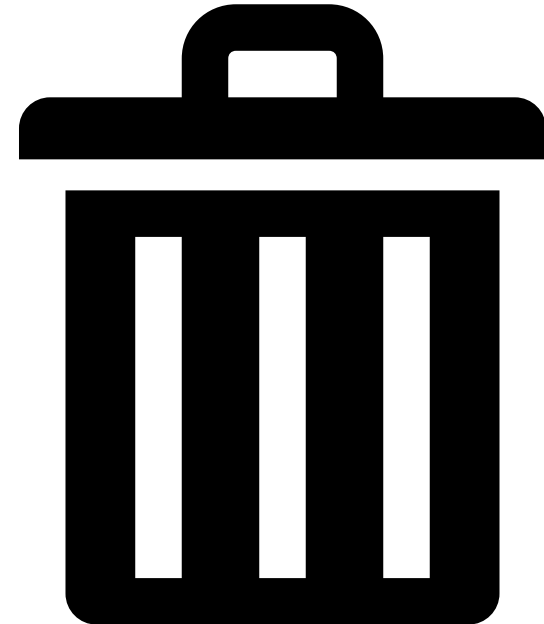
- Fees for Service
- Interest

Proposed Expenditures: \$5,060,131

- Personnel: \$1,303,200
- Indirect Allocation: \$677,228
- Operating: \$2,619,603
- Capital: \$460,100

Ending Fund Balance: \$4,420,164

- Difference of \$1,470



FY 2026 Fleet Fund Proposed Budget



Beginning Fund Balance: \$-403,282

Proposed Revenues: \$1,400,000

- Internal Service Fund

Proposed Expenditures: \$1,270,272

- Personnel: \$239,665
- Operating: \$1,030,607

Ending Fund Balance: \$-273,555

- Surplus of \$129,727

Thank you