

Ballot Title

MEASURE S: LEMOORE ESSENTIAL SERVICES

To maintain a clean, safe community, with services such as 911 emergency response, police patrols, fire services, street and crosswalk repair, park and recreation programs, and to retain and attract businesses, shall the City of Lemoore adopt a measure establishing a 1% sales tax providing approximately \$3,850,000 annually until ended by voters, with all funds remaining in Lemoore and subject to an annual audit and citizens oversight committee to advise on use of the tax?

Yes

No

Impartial Analysis

Under the California Constitution and related state laws, local governments may levy a general transaction and use tax if approved by at least two-thirds of all members of the City Council and subsequently approved by a majority of qualified voters within the City's jurisdiction. Transactions and use taxes, commonly referred to as "sales taxes," are taxes imposed on the sale of tangible personal property at retail and the storage, use, or other consumption of tangible personal property purchased from a retailer, unless and until repealed by the voters of the City of Lemoore. Certain items are excluded from local sales taxes under state law, including many food items, prescription medicines, and some medical devices.

Measure S has been placed on the ballot by the City Council of the City of Lemoore. The Council is asking voters to approve a 1% increase in the City's transactions and use tax. Currently, the sales tax rate in the City of Lemoore is 7.25%. If Measure S is approved by a majority of voters, the new sales tax rate will be 8.25%. If approved, the California Department of Tax and Fee Administration will administer the tax.

The proposed tax is a "general tax" meaning that revenue generated from this tax will be deposited into the City's General Fund and may be used for any lawful government purpose. The intended uses of the revenue, as outlined in the ballot measure, include maintaining 911 emergency response, police patrols, fire services, street and crosswalk repairs, park and recreation programs, and business retention and attraction efforts. The increased funds are being sought to help address significant funding needs for essential services, infrastructure, and community programs, maintaining the overall quality of life for residents.

The City has faced ongoing financial challenges, with revenue not keeping pace with expenses. The City has implemented cost-cutting measures such as freezing positions, deferring improvements, and not offering cost of living increases to employees. Despite these efforts, additional revenue is needed to maintain essential services.

The proposed measure includes provisions for an independent annual audit and a citizens' oversight committee which will review the revenues and expenditures of the tax funds to ensure proper use and public trust.

If Measure S is approved, the City estimates it will generate approximately \$3,850,000 annually. This revenue is expected to provide substantial support to the general fund, ensuring continued delivery of essential services.

A "yes" vote on Measure S is a vote to approve the 1% sales tax increase, raising the sales tax rate to 8.25% within the City of Lemoore.

A "no" vote on Measure S is a vote against the sales tax increase, keeping the current rate unchanged.

This measure requires a simple majority vote to pass.

The above statement is an impartial analysis of Measure S. If you desire a copy of the ordinance or measure, please call the Lemoore City Clerk's office at (559) 924-6744 ext. 700 and a copy will be mailed at no cost to you.

s/ Robert Lomeli
City Attorney

Argument in Favor of Measure S

Today, the City of Lemoore is confronting a difficult budget challenge. For the past five years, the expenses to run the city have exceeded the growth in revenue, leaving us at a growing deficit.

Lemoore has taken aggressive steps to minimize the impact of deficits – including a hiring freeze, budget reductions, and deferring capital needs – all while holding the sales tax at the legal minimum.

However, these measures have not been enough, and our city is now at a crossroads.

Our top priority is to preserve public safety for all of our residents. Despite the financial headwinds and thanks to our Lemoore's Volunteer Fire Department, we have managed to ensure that our public safety is fully-funded and working to protect our community day and night.

Yet, without **Measure S**, we face a growing likelihood of significant reductions of Lemoore Police officers and employees to avoid financial collapse, along with the decline of other city services, such as Parks and Recreation and street maintenance.

Measure S provides a new revenue source that is already used by 28 area cities. It keeps Lemoore competitive to recruit businesses, as our tax rate would still remain well below average among San Joaquin Valley cities. It also ensures we maintain our police, fire, and parks and recreation services without laying off cops, parks staff, or closing down facilities.

Measure S also has strict accountability and oversight measures built-in, ensuring that city government is managing your resources effectively. These include an annual independent audit of tax revenue and a citizens' oversight committee to review expenditures.

To ensure Lemoore has the resources to remain a safe community for our families, we hope you will join us and vote Yes on **Measure S. Vote Yes on S to preserve our City!**

Learn more about Measure S at Yes4MeasureS.com.

s/ Patricia Matthews
Mayor, City of Lemoore

s/ Michael Kendall
Chief of Police/Lemoore P.D.

s/ David A. Jones
Fire Chief/Lemoore

No Argument was filed Against this Measure.