



AGENDA SELMA CITY COUNCIL MEETING TUESDAY

May 26, 2026

3:30 p.m. Special Meeting

Closed Session

4:00 p.m. Special Meeting

Open Session

Selma City Council Chambers

1710 Tucker Street

Selma, CA 93662

AND

Carretera Transpeninsular Km 4.1. El Tezal, 23454

Cabo San Lucas, Baja California Sur Mexico

Teleconference Phone Number: +1 301 715 8592

Webinar ID: 891 6864 5005 <https://zoom.us/j/89168645005>

*WHEN ON THE PHONE, IF YOU WISH TO ADDRESS COUNCIL DURING THE PUBLIC COMMENT PORTION OF THE AGENDA, PRESS *9 TO "RAISE HAND" AND WE WILL SELECT YOU FROM THE MEETING CUE. PRESS *6 TO UNMUTE AND MUTE YOURSELF.*

Notice to Meeting Attendees: Members of the audience shall not engage in disorderly or boisterous conduct including the utterance of threatening or abusive language or other acts which disturb, disrupt or impede or otherwise render the orderly conduct of a City Council meeting infeasible.

3:30 P.M. SPECIAL MEETING

CALL TO ORDER

ROLL CALL: Council Members Avalos, Ocegüera, Trujillo, Mayor Pro Tem Guerra, and Mayor Robertson

POTENTIAL CONFLICTS OF INTEREST: Any council member who has a potential conflict of interest may now identify the item and recuse themselves from discussing and voting on the matter.

AGENDA CHANGES OR DELETIONS: To better accommodate members of the public or inconvenience in the order of presentation, items on the agenda may not be presented or acted upon in the order listed. Additions to Agenda may be added only pursuant to California Government Code Section 54954.2 (b).

ORAL COMMUNICATIONS

NOTICE(S) TO THE PUBLIC: At this time, any member of the public may address the City Council regarding any item on the regular meeting agenda over which the Council has jurisdiction. No action or discussion will be taken on any item not on the agenda. Issues raised will be referred to the City Manager for review. Members of the public should limit their remarks to three (3) minutes.

CONVENE TO CLOSED SESSION

This item has been set aside for the City Council to meet in a closed session to discuss matters

pursuant to Government Code Section 54956.9(d)(4). The City Attorney will provide an oral report regarding the Closed Session.

1. Conference with Labor Negotiators, Pursuant to Government Code §54957.6
Agency Designated Representative: Margee Fallert, Deputy City Manager
Employee Organizations:

Selma Firefighters's Association (International Association of
Firefighters Local 3716), Fire Mid-Management Employees
and Selma Police Officers Association (SPOA)

ADJOURNMENT OUT OF CLOSED SESSION

RECONVENE TO OPEN SESSION

CITY ATTORNEY REPORT

After any closed session, the legislative body shall reconvene into open session prior to adjournment and shall make any disclosures required by Section 54957.1 of action taken in the closed session.

4:00 P.M. SPECIAL MEETING – OPEN SESSION

CALL TO ORDER

ROLL CALL: Council Members Avalos, Ocegüera, Trujillo, Mayor Pro Tem Guerra, and Mayor Robertson

PLEDGE OF ALLEGIANCE: Mayor Robertson

ROLL CALL: Council Members Avalos, Ocegüera, Trujillo, Mayor Pro Tem Guerra, and Mayor Robertson

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1 - REGULAR BUSINESS

1-1 Review Proposed Budget

Moreno

ORAL COMMUNICATIONS

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ADJOURNMENT

Upcoming Council Meetings

- City Council Regular Meeting, Tuesday, June 2, 2026
- City Council Regular Meeting, Tuesday, June 16, 2026
- City Council Regular Meeting, Tuesday, July 7, 2026

Agendas for all City Council meetings are posted at least 72 hours prior to the meeting at the Council Chambers, 1710 Tucker Street. The City of Selma complies with the Americans with Disabilities Act (ADA of 1990) and Government Code Section 54953(g), and the City Council has adopted a reasonable accommodation policy to swiftly resolve accommodation requests. The policy can also be found on the City's website here. Please contact the City Clerk's Office, (559) 891-2200, to make an accommodation request, or to obtain an electronic or printed copy of the policy.

PUBLIC NOTIFICATION

I, Margee Fallert, Deputy City Manager for the City of Selma, declare under penalty of perjury that I posted the above Special City Council Agenda for the meeting of May 26, 2026, near the front entrance of City Hall located at 1710 Tucker Street, Selma, CA and on the City's website www.cityofselma.com on May 21, 2026.

//s//

Margee Fallert
Deputy City Manager

1-1

Proposed Budget
Fiscal Year 2026-2027

CITY COUNCIL STAFF REPORT

Meeting Date: May 26, 2026

SUBJECT: Proposed Budget Fiscal Year 2026-2027

SUBMITTED: Margarita Moreno, Finance Director/Treasurer

APPROVED: Jason Rogers, City Manager

RECOMMENDATION:

Information and discussion only. Final budget proposal will be presented at the June 16, 2026, council meeting.

DISCUSSION: The City Council held a budget workshop on April 2, 2026, to discuss Council's budget priorities for the upcoming fiscal year. At this meeting, the City Manager and Department Heads provided information with regards to proposed operational and capital expenditures. The City Council provided feedback to staff regarding items that should be included in the FY26 budget, including:

- Public Safety
- Parks & Recreation
- Downtown

The proposed Fiscal Year 2026-2027 budget including all fund types is \$65,692,334. A copy of the proposed budget document is enclosed.

A brief summary of each fund type is provided below:

General Fund

The General Fund accounts for core public services such as Police, Fire, Parks and Recreation, Administration and Finance. The General Fund is primarily funded from general tax revenues with the largest source coming from sales tax. The proposed total General Fund revenues are \$21,380,640, and expenditure is \$21,380,294. It is anticipated that the fund will have a surplus of \$346. The General Fund was balanced utilizing one-time funding sources from reserves in Internal Service Funds, PARS Section 115 Trust Fund, and Pension Obligation Bond (POB) Funds.

Special Revenue Funds

The proposed Special Revenue Funds for Fiscal year 2026-2027 total \$20.4 million. The Special Revenue Funds are used to account for restricted revenues such as Measure S, Gas Tax, Impact Fees, Grants, etc.

Capital Projects

The Capital Project Program for Fiscal year 2026-2027 totals \$2.1 million which includes local, state and federal revenues to fund infrastructure projects throughout the City. These projects reflect an ongoing commitment to improve and expand City parks, streets and other major infrastructure throughout the city.

Capital Improvement Projects are critical to maintaining and improving the City's infrastructure and public facilities. A summary of all capital improvement projects is included on page 179 of the proposed budget document at \$11.3 million.

Enterprise Funds

Business-type fund revenues are primarily paid through fees for service. The business-type revenues are restricted for the use for which they are collected. The Enterprise Funds include Ambulance, Pioneer Village, Transit, Garbage, and Cultural Arts. The total proposed budget for all Enterprise Funds is \$11.3 million.

Debt Service Funds

The Debt Service Funds account for the payment of principal and interest on borrowed funds such as Bonds, Notes, Certificates of Participation, and other debt instruments. Currently the city has the 2024A Lease Revenue Bonds (Wastewater Infrastructure Projects) & 2022 Pension Obligation Bond (City's CalPERS unfunded accrued liability), 2017 General Obligation Bond (New Police Station) and 2015 Refunding Lease Obligations (Refinance prior lease bonds). The total proposed budget for the Debt Service Funds is \$1.8 million.

Internal Service Funds

Internal Service funds account for charges assessed internally to City departments for operation, maintenance and replacement of vehicles and other services. These funds are reconciled at the end of the fiscal year. The total proposed budget for the Internal Service Funds is \$7.7 million.

FISCAL IMPACT: The proposed City of Selma Fiscal Year 2026-2027 budget sets the appropriations for the delivery of municipal services.

Attachments:

- ☐ Resolution
- ☐ Ordinance
- ☐ Map
- ☐ Agreement
- ☒ Other

List:

1. Fiscal Year 2026-27 Proposed Budget Document



Alphabet Streets Reconstruction Yamabe & Horn Engineering

Annual Budget **PROPOSAL FISCAL YEAR 2026-2027**



May 26, 2026

Fiscal Year 2026-2027 Proposed Budget

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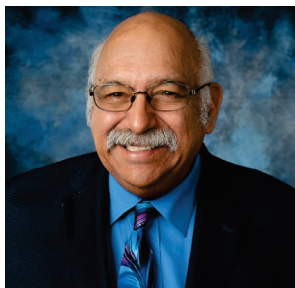
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Selma City Council



SCOTT ROBERTSON



JIM AVALOS



SANTIAGO OCEGUERA



SARAH GUERRA



JOHN TRUJILLO

MAYOR

SCOTT ROBERTSON
AT-LARGE 2026

MAYOR PRO TEM

SARAH GUERRA
DISTRICT 3 2026

COUNCIL MEMBER

JIM AVALOS
DISTRICT 1 2028

COUNCIL MEMBER

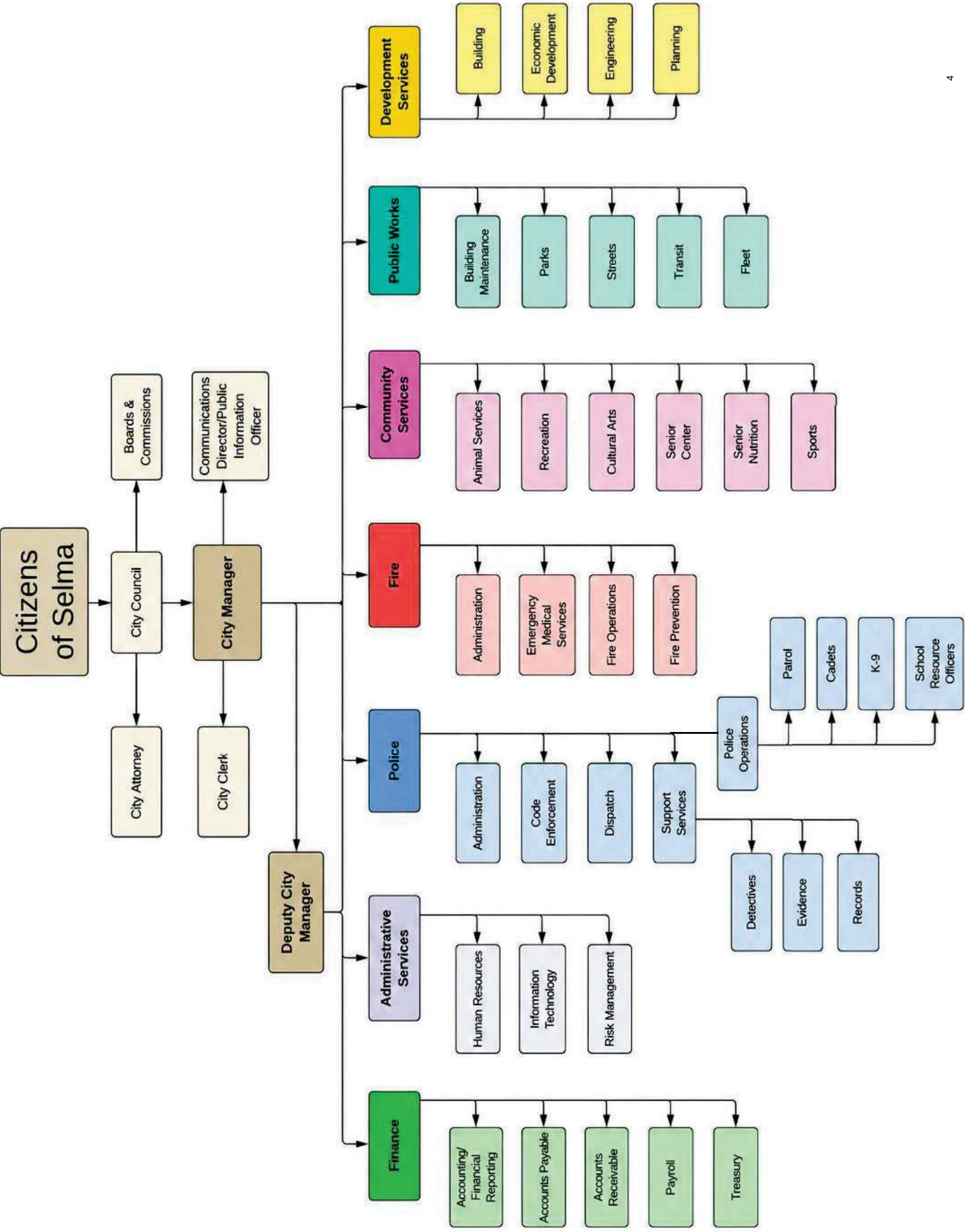
JOHN TRUJILLO
DISTRICT 2 2026

COUNCIL MEMBER

SANTIAGO OCEGUERA
DISTRICT 4 2028

Letter from the City Manager

Letter from the City Manager



Employee Count Summary

Department 1100 - City Council

	FY 2024-25			FY 2025-2026			FY 2026-2027		
	General Fund	Other Funds	Total	General Fund	Other Funds	Total	General Fund	Other Funds	Total
Part Time Staff									
Mayor	1	0	1	1	0	1	1	0	1
Mayor Pro-Tem	1	0	1	1	0	1	1	0	1
Council Member	3	0	3	3	0	3	3	0	3
Part Time Employee Count All Funds:			<u>5</u>			<u>5</u>			<u>5</u>

Department 1300 - City Manager

	FY 2024-25			FY 2025-2026			FY 2026-2027		
	General Fund	Other Funds	Total	General Fund	Other Funds	Total	General Fund	Other Funds	Total
Full Time Staff									
City Manager	1	0	1	1	0	1	1	0	1
Public Information Officer (PIO)	0	0	0	1	0	1	1	0	1
Executive Assistant to City Manager	1	0	1	1	0	1	1	0	1
Full Time Employee Count All Funds:			<u>2</u>			<u>3</u>			<u>3</u>

Department 1400 - Human Resources

	FY 2024-25			FY 2025-2026			FY 2026-2027		
	General Fund	Other Funds	Total	General Fund	Other Funds	Total	General Fund	Other Funds	Total
Full Time Staff									
Deputy City Manager	0	0	0	0	0	0	0.8	0	0.8
Administrative Services Director	0.8	0	0.8	0.8	0	0.8	0	0	0
Human Resource Technician	0.9	0	0.9	1.15	0	1.15	1.15	0	1.15
Office Assistant	1	0	1	2	0	2	1	0	1
Payroll Technician	1	0	1	1	0	1	0	0	0
Full Time Employee Count All Funds:			<u>3.7</u>			<u>4.95</u>			<u>2.95</u>

Department 1500 - City Clerk

	FY 2024-25			FY 2025-2026			FY 2026-2027		
	General Fund	Other Funds	Total	General Fund	Other Funds	Total	General Fund	Other Funds	Total
Full Time Staff									
City Clerk/Public Information Officer	1	0	1	0	0	0	0	0	0
City Clerk	0	0	0	1	0	1	1	0	1
Full Time Employee Count All Funds:			<u>1</u>			<u>1</u>			<u>1</u>

Department 2100 - Finance

	FY 2024-25			FY 2025-2026			FY 2026-2027		
	General Fund	Other Funds	Total	General Fund	Other Funds	Total	General Fund	Other Funds	Total
Full Time Staff									
Finance Director/Treasurer	0.75	0.25	1	0.95	0.05	1	0.95	0.05	1
Finance Manager	0.75	0.25	1	0.95	0.05	1	0.95	0.05	1
Grants Manager	1	0	1	0	0	0	0	0	0
Senior Accountant	0.75	0.25	1	0.95	0.05	1	0.95	0.05	1
Accountant	0.75	0.25	1	0.95	0.05	1	0.95	0.05	1
Accounting Technician	0.5	0.5	1	0.5	0.5	1	0.5	0.5	1
Payroll Technician	0	0	0	0	0	0	1	0	1
Full Time Employee Count All Funds:			<u>6</u>			<u>5</u>			<u>6</u>

Department 3110 - Police Administration

	FY 2024-25			FY 2025-2026			FY 2026-2027		
	General Fund	Other Funds	Total	General Fund	Other Funds	Total	General Fund	Other Funds	Total
Full Time Staff									
Police Chief	1	0	1	1	0	1	1	0	1
Police Sergeant	0	0	0	1	0	1	0	1	1
Senior Administrative Assistant	0	0	0	0	0	0	1	0	1
Administrative Assistant	1	0	1	1	0	1	0	0	0
Full Time Employee Count All Funds:			<u>2</u>			<u>3</u>			<u>3</u>

Department 3120 - Police Operations

	FY 2024-25			FY 2025-2026			FY 2026-2027		
	General Fund	Other Funds	Total	General Fund	Other Funds	Total	General Fund	Other Funds	Total
Full Time Staff									
Commander	1	0	1	1	0	1	1	0	1
Sergeant	0	0	0	2	2	4	2	2	4
Police Officer	17	5	22	15	8	23	17	5	22
Full Time Employee Count All Funds:			<u>23</u>			<u>28</u>			<u>27</u>

Employee Count Summary

Department 3130 - Police Support

	FY 2024-25			FY 2025-2026			FY 2026-2027		
	General Fund	Other Funds	Total	General Fund	Other Funds	Total	General Fund	Other Funds	Total
Full Time Staff									
Commander	1	0	1	1	0	1	1	0	1
Sergeant	8	7	15	1	0	1	1	0	1
Police Officer	0	0	0	6	2	8	4	2	6
Police Administrative Supervisor	0	1	1	0	1	1	0	0	0
Police Clerk I	2	0	2	2	0	2	2	0	2
Property Evidence Technician	1	0	1	1	0	1	1	0	1
Crime Analyst	0	1	1	0	1	1	0	1	1
Safety Dispatcher I/II	6	1	7	0	0	0	0	0	0
Code Enforcement Officer I/II	2	0	2	0	0	0	0	0	0
Full Time Employee Count All Funds:			<u>30</u>			<u>15</u>			<u>12</u>
Part Time Staff									
Community Services Officer	0	4	4	0	4	4	0	4	4
Police Clerk I	0	0	0	1	0	1	0	0	0
Safety Dispatcher I/II	7	0	7	0	0	0	0	0	0
Part Time Employee Count All Funds:			<u>11</u>			<u>5</u>			<u>4</u>

Department 3131 - Code Enforcement

	FY 2024-25			FY 2025-2026			FY 2026-2027		
	General Fund	Other Funds	Total	General Fund	Other Funds	Total	General Fund	Other Funds	Total
Full Time Staff									
Code Enforcement Officer I/II	0	0	0	2	0	2	2	0	2
Full Time Employee Count All Funds:			<u>0</u>			<u>2</u>			<u>2</u>

Department 3132 - Dispatch

	FY 2024-25			FY 2025-2026			FY 2026-2027		
	General Fund	Other Funds	Total	General Fund	Other Funds	Total	General Fund	Other Funds	Total
Full Time Staff									
Police Administrative Supervisor	0	0	0	0	0	0	0	1	1
Safety Dispatcher I/II	0	0	0	6	1	7	6.4975	0.5025	7
Full Time Employee Count All Funds:			<u>0</u>			<u>7</u>			<u>8</u>
Part Time Staff									
Safety Dispatcher	0	0	0	7	0	7	7	0	7
Part Time Employee Count All Funds:			<u>0</u>			<u>7</u>			<u>7</u>

Department 3210 - Fire Administration

	FY 2024-25			FY 2025-2026			FY 2026-2027		
	General Fund	Other Funds	Total	General Fund	Other Funds	Total	General Fund	Other Funds	Total
Full Time Staff									
Fire Chief	0.5	0.5	1	0.25	0.75	1	0.5	0.5	1
Senior Administrative Assistant	0.5	0.5	1	0.25	0.75	1	0.5	0.5	1
Full Time Employee Count All Funds:			<u>2</u>			<u>2</u>			<u>2</u>

Department 3220 - Fire Operations

	FY 2024-25			FY 2025-2026			FY 2026-2027		
	General Fund	Other Funds	Total	General Fund	Other Funds	Total	General Fund	Other Funds	Total
Full Time Staff									
Fire Battalion Chief	1.5	1.5	3	0.5	2.5	3	1.5	1.5	3
Captain	3	3	6	1.5	4.5	6	3	3	6
Engineer	8	2	10	7	2	9	5	4	9
Fire Fighter	6	0	6	6	0	6	6	0	6
Full Time Employee Count All Funds:			<u>25</u>			<u>24</u>			<u>24</u>

Department 3230 - Fire Prevention

	FY 2024-25			FY 2025-2026			FY 2026-2027		
	General Fund	Other Funds	Total	General Fund	Other Funds	Total	General Fund	Other Funds	Total
Full Time Staff									
Fire Marshall	1	0	1	1	0	1	1	0	1
Full Time Employee Count All Funds:			<u>1</u>			<u>1</u>			<u>1</u>

Department 3300 - Ambulance Services

	FY 2024-25			FY 2025-2026			FY 2026-2027		
	General Fund	Other Funds	Total	General Fund	Other Funds	Total	General Fund	Other Funds	Total
Full Time Staff									
Division Chief of EMS	0	0	0	0	0	0	0	1	1
EMS Supervisor	0	1	1	0	1	1	0	0	0
Non-Safety Paramedic*	0	12	12	0	12	12	0	15	15
Non-Safety EMT*	0	6	6	0	6	6	0	9	9
Full Time Employee Count All Funds:			<u>19</u>			<u>19</u>			<u>25</u>
Part Time Staff									
Per Diem EMT	0	10	10	0	10	10	0	10	10
Per Diem Paramedics	0	5	5	0	6	6	0	6	6
Part Time Employee Count All Funds:			<u>15</u>			<u>16</u>			<u>16</u>

Employee Count Summary

Department 4110 - Public Works-Streets

	FY 2024-25			FY 2025-2026			FY 2026-2027		
	General Fund	Other Funds	Total	General Fund	Other Funds	Total	General Fund	Other Funds	Total
Full Time Staff									
Public Works Director	0	0.7	0.7	0	0.7	0.7	0	0.7	0.7
Senior Administrative Assistant	0	0	0	0	0	0	0	0.5	0.5
Administrative Assistant	0	0.5	0.5	0	0.5	0.5	0	0	0
Public Works Supervisor	0	0.5	0.5	0	0.5	0.5	0	0.5	0.5
Lead Maintenance Worker	0	1	1	0	1	1	0	1	1
Maintenance Workers I/II	0	7	7	0	7	7	0	7	7
Public Works Inspector	0	0.9	0.9	0	0.9	0.9	0	0	0
Full Time Employee Count All Funds:			<u>10.6</u>			<u>10.6</u>			<u>9.7</u>

Department 4120 - Public Works-Parks

	FY 2024-25			FY 2025-2026			FY 2026-2027		
	General Fund	Other Funds	Total	General Fund	Other Funds	Total	General Fund	Other Funds	Total
Full Time Staff									
Public Works Director	0.3	0	0.3	0.3	0	0.3	0.3	0	0.3
Senior Administrative Assistant	0	0	0	0	0	0	0.25	0	0.25
Administrative Assistant	0.25	0	0.25	0.25	0	0.25	0	0	0
Public Works Supervisor	0.5	0	0.5	0.5	0	0.5	0.5	0	0.5
Lead Maintenance Worker	1	0	1	1	0	1	1	0	1
Maintenance Workers I/II	8	0	8	8	0	8	7	0	7
Public Works Inspector	0.1	0	0.1	0.1	0	0.1	0	0	0
Full Time Employee Count All Funds:			<u>10.15</u>			<u>10.15</u>			<u>9.05</u>

Department 4200 - Transit Service

	FY 2024-25			FY 2025-2026			FY 2026-2027		
	General Fund	Other Funds	Total	General Fund	Other Funds	Total	General Fund	Other Funds	Total
Full Time Staff									
Transit Maintenance Manager	0	1	1	0	0	0	0	0	0
Transit Fleet Service Coordinator	0	1	1	0	1	1	0	1	1
Transit Mechanic I/II/III	0	3	3	0	0	0	0	0	0
Transit Shuttle Driver	0	2	2	0	2	2	0	2	2
Full Time Employee Count All Funds:			<u>7</u>			<u>3</u>			<u>3</u>
Part Time Staff									
Transit Vehicle Detailer	0	2	2	0	0	0	0	0	0
Part Time Employee Count All Funds:			<u>2</u>			<u>0</u>			<u>0</u>

Department 5200 - Planning

	FY 2024-25			FY 2025-2026			FY 2026-2027		
	General Fund	Other Funds	Total	General Fund	Other Funds	Total	General Fund	Other Funds	Total
Full Time Staff									
Deputy City Manager	0.33	0	0.33	0.33	0	0.33	0	0	0
Community Development Director*	0	0	0	0	0	0	0.33	0	0.33
City Planner	1	0	1	1	0	1	1	0	1
Associate Planner	0	0	0	1	0	1	1	0	1
Assistant Planner	1	0	1	1	0	1	0	0	0
Development Services Technician	0.5	0	0.5	0.5	0	0.5	0.5	0	0.5
Full Time Employee Count All Funds:			<u>2.83</u>			<u>3.83</u>			<u>2.83</u>

Department 5300 - Building

	FY 2024-25			FY 2025-2026			FY 2026-2027		
	General Fund	Other Funds	Total	General Fund	Other Funds	Total	General Fund	Other Funds	Total
Full Time Staff									
Deputy City Manager	0.34	0	0.34	0.34	0	0.34	0	0	0
Community Development Director*	0	0	0	0	0	0	0.34	0	0.34
Building Inspector	1	0	1	1	0	1	1	0	1
Development Services Technician	0.5	0	0.5	0.5	0	0.5	0.5	0	0.5
Full Time Employee Count All Funds:			<u>1.84</u>			<u>1.84</u>			<u>1.84</u>

Department 5400 - Engineering

	FY 2024-25			FY 2025-2026			FY 2026-2027		
	General Fund	Other Funds	Total	General Fund	Other Funds	Total	General Fund	Other Funds	Total
Full Time Staff									
Deputy City Manager	0.33	0	0.33	0.33	0	0.33	0	0	0
Community Development Director*	0	0	0	0	0	0	0.33	0	0.33
Senior Administrative Assistant	0	0	0	0	0	0	0.25	0	0.25
Administrative Assistant	0.25	0	0.25	0.25	0	0.25	0	0	0
Full Time Employee Count All Funds:			<u>0.58</u>			<u>0.58</u>			<u>0.58</u>

Employee Count Summary

Department 6100 - Recreation

	FY 2024-25			FY 2025-2026			FY 2026-2027		
	General Fund	Other Funds	Total	General Fund	Other Funds	Total	General Fund	Other Funds	Total
Full Time Staff									
Community Services Director	0.27	0.05	0.32	0.27	0.05	0.32	0.27	0.05	0.32
Recreation Supervisor	0.15	0	0.15	0.15	0	0.15	0.2	0	0.2
Community Services Coordinator	0	0	0	0	0	0	0.4	0	0.4
Administrative Assistant I/II	1	0	1	1	0	1	1	0	1
Full Time Employee Count All Funds:			<u>1.47</u>			<u>1.47</u>			<u>1.92</u>
Part Time Staff									
Visual Arts Instructor	0.25	0.25	0.5	0.25	0.25	0.5	0	0	0
Recreation/Arts Coordinator	1	0	1	0.33	0.34	0.67	1.5	0	1.5
Lifeguard	0	0	0	6	0	6	6	0	6
Part Time Employee Count All Funds:			<u>1.5</u>			<u>7.17</u>			<u>7.5</u>

Department 6110 - Recreation-Sports

	FY 2024-25			FY 2025-2026			FY 2026-2027		
	General Fund	Other Funds	Total	General Fund	Other Funds	Total	General Fund	Other Funds	Total
Full Time Staff									
Community Services Director	0.25	0	0.25	0.25	0	0.25	0.25	0	0.25
Recreation Supervisor	0.15	0	0.15	0.15	0	0.15	0.6	0	0.6
Community Services Coordinator	0.5	0	0.5	0.5	0	0.5	0.1	0	0.1
Full Time Employee Count All Funds:			<u>0.9</u>			<u>0.9</u>			<u>0.95</u>
Part Time Staff									
Recreation/Arts Coordinator	0	0	0	0	0	0	0.5	0	0.5
Sports Field Maintenance Worker	1	0	1	1	0	1	0	0	0
Visual Arts Instructor	0.25	0	0.25	0.25	0	0.25	0	0	0
Part Time Employee Count All Funds:			<u>1.25</u>			<u>1.25</u>			<u>0.5</u>

Department 6200 - Senior Citizens

	FY 2024-25			FY 2025-2026			FY 2026-2027		
	General Fund	Other Funds	Total	General Fund	Other Funds	Total	General Fund	Other Funds	Total
Full Time Staff									
Community Services Director	0.1	0.0	0.1	0.1	0.0	0.1	0.1	0.0	0.1
Recreation Supervisor	0.2	0.0	0.2	0.2	0.0	0.2	0.1	0.0	0.1
Community Services Coordinator	0.5	0.0	0.5	0.5	0.0	0.5	0.4	0.0	0.4
Full Time Employee Count All Funds:			<u>0.8</u>			<u>0.8</u>			<u>0.6</u>

Department 6210 - Senior Center-Nutrition

	FY 2024-25			FY 2025-2026			FY 2026-2027		
	General Fund	Other Funds	Total	General Fund	Other Funds	Total	General Fund	Other Funds	Total
Full Time Staff									
Community Services Director	0.15	0	0.15	0.15	0	0.15	0.15	0	0.15
Recreation Supervisor	0.5	0	0.5	0.5	0	0.5	0.1	0	0.1
Community Services Coordinator	0	0	0	0	0	0	0.1	0	0.1
Full Time Employee Count All Funds:			<u>0.65</u>			<u>0.65</u>			<u>0.35</u>
Part Time Staff									
Senior Nutrition Coordinator	1	0	1	1	0	1	1	0	1
Part Time Employee Count All Funds:			<u>1</u>			<u>1</u>			<u>1</u>

Department 6300 - Cultural Arts

	FY 2024-25			FY 2025-2026			FY 2026-2027		
	General Fund	Other Funds	Total	General Fund	Other Funds	Total	General Fund	Other Funds	Total
Full Time Staff									
Community Services Director	0.18	0	0.18	0.18	0	0.18	0.18	0	0.18
Recreation Supervisor	0.5	0.5	1	0	1	1	0	1	1
Community Services Coordinator	0	0	0	0	1	1	0	1	1
Full Time Employee Count All Funds:			<u>1.18</u>			<u>2.18</u>			<u>2.18</u>
Part Time Staff									
Recreation/Arts Coordinator	1	0	1	0.33	0	0.33	0.5	0.5	1
Visual Arts Instructor	0.25	0	0.25	0.25	0	0.25	0	0	0
Part Time Employee Count All Funds:			<u>1.25</u>			<u>0.58</u>			<u>1</u>

Department 6400 - Animal Shelter

	FY 2024-25			FY 2025-2026			FY 2026-2027		
	General Fund	Other Funds	Total	General Fund	Other Funds	Total	General Fund	Other Funds	Total
Full Time Staff									
Animal Services Director	1	0	1	0	0	0	0	0	0
Animal Services Field Manager	1	0	1	1	0	1	1	0	1
Animal Services Manager	1	0	1	1	0	1	1	0	1
Animal Services Technician	3	0	3	3	0	3	3	0	3
Full Time Employee Count All Funds:			<u>6</u>			<u>5</u>			<u>5</u>

Employee Count Summary

Department 8020 - Internal Services-Insurance-Employee Benefits

	FY 2024-25			FY 2025-2026			FY 2026-2027		
Full Time Staff	General Fund	Other Funds	Total	General Fund	Other Funds	Total	General Fund	Other Funds	Total
Deputy City Manager	0	0	0	0	0	0	0	0.1	0.1
Administrative Services Director	0	0.1	0.1	0	0.1	0.1	0	0	0
Human Resources Technician	0	0.1	0.1	0	0.85	0.85	0	0.85	0.85
Full Time Employee Count All Funds:			0.2			0.95			0.95

Department 8030 - Internal Services-Fleet Management

	FY 2024-25			FY 2025-2026			FY 2026-2027		
Full Time Staff	General Fund	Other Funds	Total	General Fund	Other Funds	Total	General Fund	Other Funds	Total
Equipment Mechanic	0	1	1	0	1	1	0	1	1
Fleet Maintenance Supervisor	0	1	1	0	1	1	0	1	1
Full Time Employee Count All Funds:			2			2			2

Department 8040 - Internal Services-Building Maintenance & Utility

	FY 2024-25			FY 2025-2026			FY 2026-2027		
Full Time Staff	General Fund	Other Funds	Total	General Fund	Other Funds	Total	General Fund	Other Funds	Total
Maintenance Workers I/II	0	4	4	0	4	4	0	2	2
Custodian	0	1	1	0	1	1	0	1	1
Full Time Employee Count All Funds:			5			5			3

Department 8050 - Internal Services-Data Processing

	FY 2024-25			FY 2025-2026			FY 2026-2027		
Full Time Staff	General Fund	Other Funds	Total	General Fund	Other Funds	Total	General Fund	Other Funds	Total
Deputy City Manager	0	0	0	0	0	0	0	0.1	0.1
Administrative Services Director	0	0.1	0.1	0	0.1	0.1	0	0	0
Information System Technician	0	1	1	0	1	1	0	0	0
Full Time Employee Count All Funds:			1.1			1.1			0.1

Department Summary	FY 2024-25			FY 2025-2026			FY 2026-2027		
Total Full Time Employees:			168			165			161
Total Part Time Employees:			39			43			42

* New Position(s)

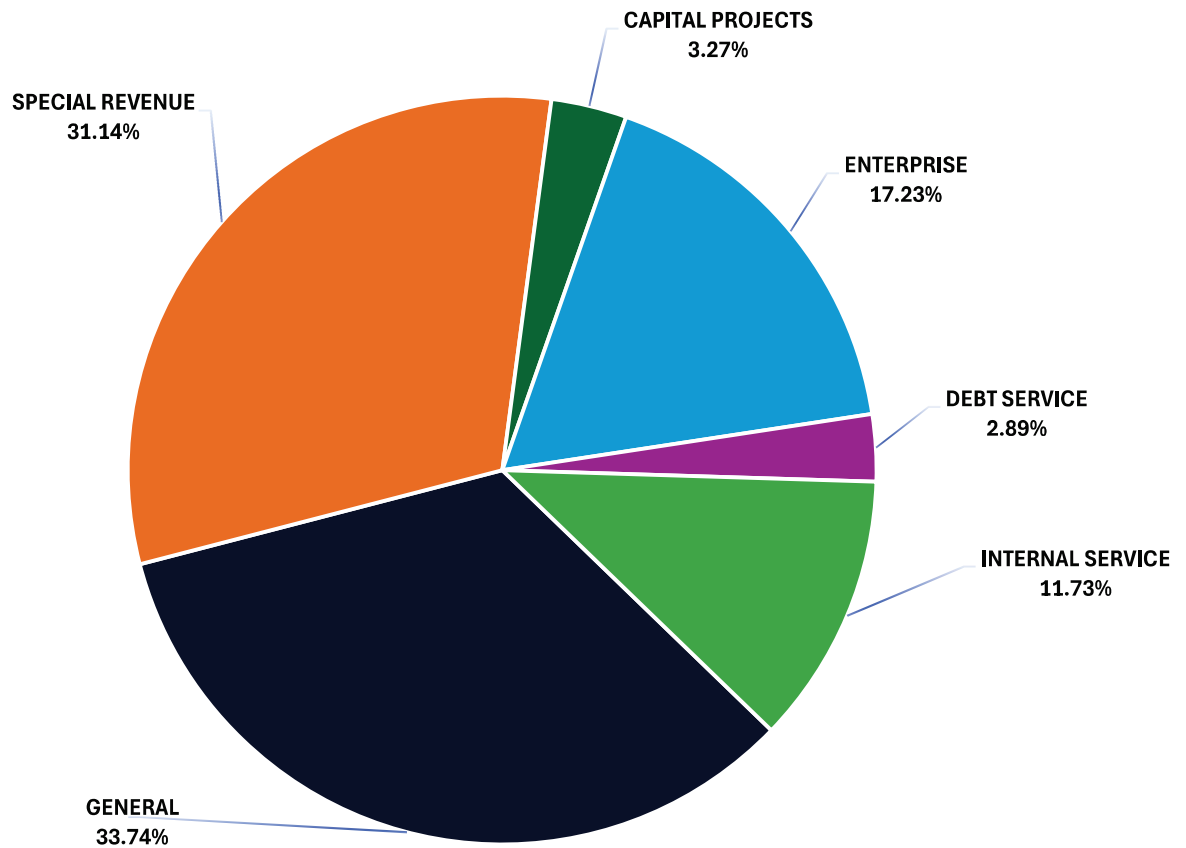
FUND SOURCES

FUNDS		Estimated Beginning Balance 7/1/26	REVENUES		EXPENDITURES						Revenues Over/(Under) Expenditures	Estimated Ending Balance 6/30/27
			Total Resources	Transfer In *memo only	Operations	Reimb.	Debt Svcs.	Capital	Transfer Out	Total Uses		
1000	General Fund	14,944,732	21,380,640	2,233,896	20,173,927	-	338,243	195,000	868,124	21,380,294	346	14,945,078
1002	Equipment Replacement	613,299	52,500	-	20,000	-	-	-	-	215,000	(162,500)	450,799
1003	PARS 115 Pension Trust	727,066	-	-	-	-	-	-	567,500	567,500	(567,500)	159,566
Total General Fund		16,285,097	21,433,140	2,233,896	20,193,927	-	338,243	195,000	1,435,624	22,162,794	(729,654)	15,555,443
Special Revenue Funds												
2000	Traffic Safety	58,543	8,000	-	-	-	-	-	90,000	-	8,000	66,543
2001	Public Safety Fund	158,886	90,000	-	-	-	-	-	-	90,000	-	158,886
2002	Sidewalk Repair Fund	24,626	-	-	-	-	-	-	-	-	-	24,626
2004	Street-Const. & Maint.	366,227	1,850,000	1,850,000	1,986,778	-	-	-	2,550	1,989,328	(139,328)	226,899
2005	Gas Tax	873,555	723,992	-	-	-	-	-	1,228,242	1,228,242	(504,250)	369,305
2006	Road Maintenance & Rehab. SB 1	509,526	720,110	-	-	-	-	918,750	-	918,750	(198,640)	310,886
2008	CMAQ	(42,633)	3,119,366	-	-	-	-	3,184,166	-	3,184,166	(64,800)	(107,433)
2009	LTF	3,961,099	-	-	-	-	-	-	-	-	-	3,961,099
2010	LTF Article 3 Bicycle & Pedestrian	949	8,000	-	-	-	-	-	-	-	8,000	8,949
2011	LTF Article 8 Streets & Roads	(895,451)	859,000	-	-	-	-	1,858,294	625,000	2,483,294	(1,624,294)	(2,519,745)
2012	Caltrans Fund	(10,000)	3,504,000	-	-	-	-	3,504,000	-	3,504,000	-	(10,000)
2013	Measure C Street Maint.	39,678	319,400	-	-	-	-	184,200	-	184,200	135,200	174,878
2014	Measure C ADA	160,932	9,750	-	-	-	-	30,000	-	30,000	(20,250)	140,682
2015	Measure C Flex	679,494	367,500	-	-	-	-	839,000	-	839,000	(471,500)	207,994
2018	AB 1913 Grant-Fresno Co. COPS	588,032	145,000	-	170,000	-	-	-	17,244	17,244	127,757	715,789
2019	CID Groundwater Surcharge	2,123,527	-	-	-	-	-	-	-	170,000	(170,000)	1,953,527
2020	CFD 2006-1 Vineyard Estates	431,489	-	-	-	-	-	-	-	-	-	431,489
2021	Landscape & Lighting Assmt.	175,355	186,900	-	175,806	-	-	-	93,375	269,181	(82,281)	93,074
2022	Property Cleanup & Demo Fund	25,646	-	-	-	-	-	-	-	-	-	25,646
2023	Abandoned Vehicle Abatement	200	-	-	-	-	-	-	-	-	-	200
2024	American Rescue Plan Act	(679,670)	-	-	-	-	-	-	-	-	-	(679,670)
2025	CDBG Grant	(263,455)	224,000	-	180,000	-	-	-	-	180,000	44,000	(219,455)
2027	Recycling Grant	2,609	44,000	-	-	-	-	44,000	-	44,000	-	2,609
2028	FEMA Fire Grant	(8,895)	-	-	-	-	-	-	-	-	-	(8,895)
2029	Safe Routes to School grant	-	-	-	74,400	-	-	-	-	74,400	(74,400)	(74,400)
2031	ABC Grant	(71)	-	-	-	-	-	-	-	-	-	(71)
2032	PD Wellness & Mental Health	2,240	-	-	-	-	-	-	-	-	-	2,240
2034	Small Business Support Center	621	-	-	-	-	-	-	-	-	-	621
2035	FEMA 4686 DR-CA Grant	279	-	-	-	-	-	-	-	-	-	279
2037	Brynes DOJ Grant	(2,476)	-	-	-	-	-	-	-	-	-	(2,476)
2039	ATP Planning Grant	(29,865)	-	-	-	-	-	-	-	-	-	(29,865)
2041	Foreclosed Homes Project	11,853	-	-	-	-	-	-	-	-	-	11,853
2042	Sports Hall of Fame	3,437	-	-	-	-	-	-	-	-	-	3,437
2045	ACT Program	(4,405)	215,000	-	182,213	-	-	-	2,628	184,841	30,159	25,754
2046	Selma Activities League	51	-	-	-	-	-	-	-	-	-	51
2047	AB 74 Storm Drain Appropriation	(784,420)	-	-	-	-	-	-	-	-	-	(784,420)
2048	High Speed Rail CVTC	(79,713)	-	-	-	-	-	-	-	-	-	(79,713)
2049	Prop 68 Park Grant	(316,474)	-	-	-	-	-	-	-	-	-	(316,474)
2050	Transit Oriented Development	(46,806)	-	-	-	-	-	-	-	-	-	(46,806)
2052	Tactical Urbanism Grant	9,809	-	-	-	-	-	-	-	-	-	9,809
2053	Clean California Grant	75,675	-	-	-	-	-	-	-	-	-	75,675
2054	Community Power Resiliency	(10,000)	-	-	-	-	-	-	-	-	-	(10,000)
2055	SB 2 Planning Grant	(47,938)	-	-	-	-	-	-	-	-	-	(47,938)
2057	Business Improvement District	270,953	30,000	15,000	110,000	-	170,000	277,000	3,741	110,000	(80,000)	190,953
2060	Measure S	2,707,442	2,753,441	-	3,063,850	-	-	-	-	3,514,591	(761,150)	1,946,291
2061	Long Range Planning	556,339	-	-	80,000	-	-	-	-	80,000	(80,000)	476,339
2062	Housing Fund	50,989	-	-	-	-	-	-	-	-	-	50,989
2400	Dev Imp-Streets & Traffic	1,827,211	90,000	-	-	-	-	319,000	-	319,000	(229,000)	1,598,211
2401	Dev Imp-Police Facilities	271,245	11,000	-	-	-	-	-	-	-	11,000	282,245
2402	Dev Imp-Fire Facilities	209,725	12,000	-	-	-	-	105,000	-	105,000	(93,000)	116,725

FUND SOURCES

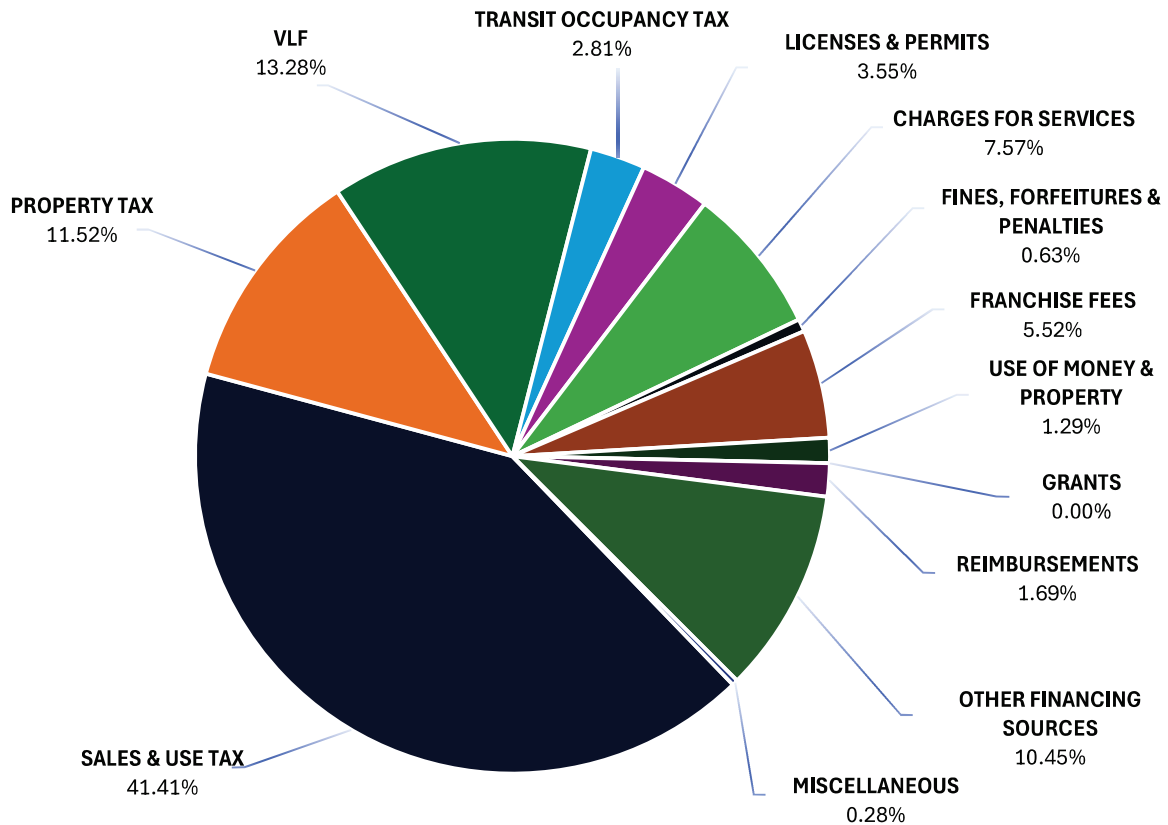
FUNDS		Estimated Beginning Balance 7/1/26	REVENUES		EXPENDITURES					Revenues Over/(Under) Expenditures	Estimated Ending Balance 6/30/27	
			Total Resources	Transfer In *memo only	Operations	Reimb.	Debt Svcs.	Capital	Transfer Out			Total Uses
2403	Dev Imp-City Facilities	339,941	14,000		-			200,000		200,000	(186,000)	153,941
2404	Dev Imp-Storm Drain	347,599	65,000								65,000	412,599
2405	Dev Imp-Sewer	(125,428)	13,200					300,000		300,000	(286,800)	(412,228)
2406	Development Impact Wastewater Collections Facilities Fund	(20,567)									-	(20,567)
2407	Dev Imp-Parks & Recreation	731,824	74,200					440,000		440,000	(365,800)	366,024
2408	Dev Imp-Public Facilities	148,615	5,000		-	-	-	-	-	-	5,000	153,615
2409	Dev Imp-Public Use Facilities	68,971			-	-	-	-	-	-	68,971	68,971
2410	Dev Imp-Open Space Acquisition	22,182	5,000		-	-	-	-	-	-	5,000	27,182
Total Special Revenue Funds		14,469,106	15,466,869	1,865,000	6,023,047	-	170,000	11,903,410	2,362,779	20,459,236	(4,992,377)	9,476,729
Capital Projects Funds												
4103	Amberwood Project	28,508									-	28,508
4104	Tutelian Project	(8,687)									-	(8,687)
4105	Selma Crossing Project	(3,704)									-	(3,704)
4106	Caltrans-Mitigation	217,715									-	217,715
4108	Capital Projects--Parks	838,994	150,000	150,000							150,000	988,994
4109	Police Station Construction	280,110									-	280,110
4111	New Fire Station Project	2,298,200			2,150,000					2,150,000	(2,150,000)	148,200
4115	Wastewater Infrastructure Proj	2,128,490									-	2,128,490
Total Capital Projects Funds		5,779,626	150,000	150,000	2,150,000	-	-	-	-	2,150,000	(2,000,000)	3,779,626
Enterprise Funds												
5000	Ambulance Services	6,586,734	8,238,500	-	6,863,704		108,000	640,000	626,376	8,238,080	420	6,587,154
5001	Garbage Service	(226,312)	1,710,981		1,702,000					1,702,000	8,981	(217,331)
5002	Transit Service	16,745	628,033		655,087				263,808	918,895	(290,862)	(274,117)
5003	Pioneer Village	27,682	131,000.00	90,000	71,915				250	72,165	58,835	86,517
5004	Cultural Arts	(310,948)	227,400.00	60,000	368,033				18,330	386,363	(158,963)	(469,912)
Total Enterprise Funds		6,093,900	10,935,914	150,000	9,660,739	-	108,000	640,000	908,765	11,317,504	(381,590)	5,712,310
Debt Service Funds												
3000	Debt Service Funds (Pension Obligation Bond UAL)	449,376	468,315	468,315			917,690			917,690	(449,375)	0
3001	1994 Debt Service Fund	170,560		-							-	170,560
3002	Assmt 91-2 Highland-Debt Svc	134,125		-							-	134,125
3003	Assmt 92-1 Dancer II-Debt Svc	38,677		-							-	38,677
3003	Assmt 92-2 Supp-Watermain Debt Svc	18,209		-							-	18,209
3004	Assmt 92-1 Dancer III Debt Svc	32,880		-							-	32,880
3006	Assmt 93-1 Vineyard Debt Svc	73,931		-							-	73,931
3007	PD Station Debt Svc	280,598	223,363	-			223,363			223,363	-	280,598
3008	2024A Sewer Lease Revenue Bond	(442,500)	514,262	514,262			514,262			514,262	-	(442,500)
7000	Successor Agency Debt Svc	(1,936,627)	208,550	-			208,550			208,550	-	(1,936,627)
7001	Successor Agency Admin.	(9,766)		-	32,752			2,305		35,056	(35,056)	(44,823)
7003	2014 Assessment Bond Debt Svc	38,324		-							-	38,324
Total Debt Service Funds		(1,152,215)	1,414,490	982,577	32,752	-	1,863,865	-	2,305	1,898,922	(484,452)	(1,686,647)
Internal Service Funds												
6000	Insurance	778,372	2,345,875	2,328,875	3,141,904					3,141,904	(796,029)	(17,657)
6001	Insurance-Employee Benefits	(1,333,223)	1,800,000	-	1,682,572					1,682,572	117,428	(1,215,795)
6002	Fleet Management	(272,876)	806,445	806,445	878,637		1,515			880,152	(73,707)	(346,583)
6003	Building & Utility	1,416,758	615,479	-	615,479		610,841			1,226,320	(1,226,320)	190,437
6004	Data Processing	350,567	409,000	400,000	713,286					713,286	(304,266)	46,281
6005	General Overhead	59,644		-	-		59,644			59,644	(59,644)	0
Total Internal Service Funds		999,243	5,361,320	3,535,320	7,031,878	-	-	-	672,000	7,703,878	(2,342,558)	(1,343,316)
Grand Total		42,474,758	54,761,723	8,916,793	45,092,343	-	2,480,108	12,738,410	5,381,473	65,692,334	(10,930,611)	31,544,146

All Funds Chart



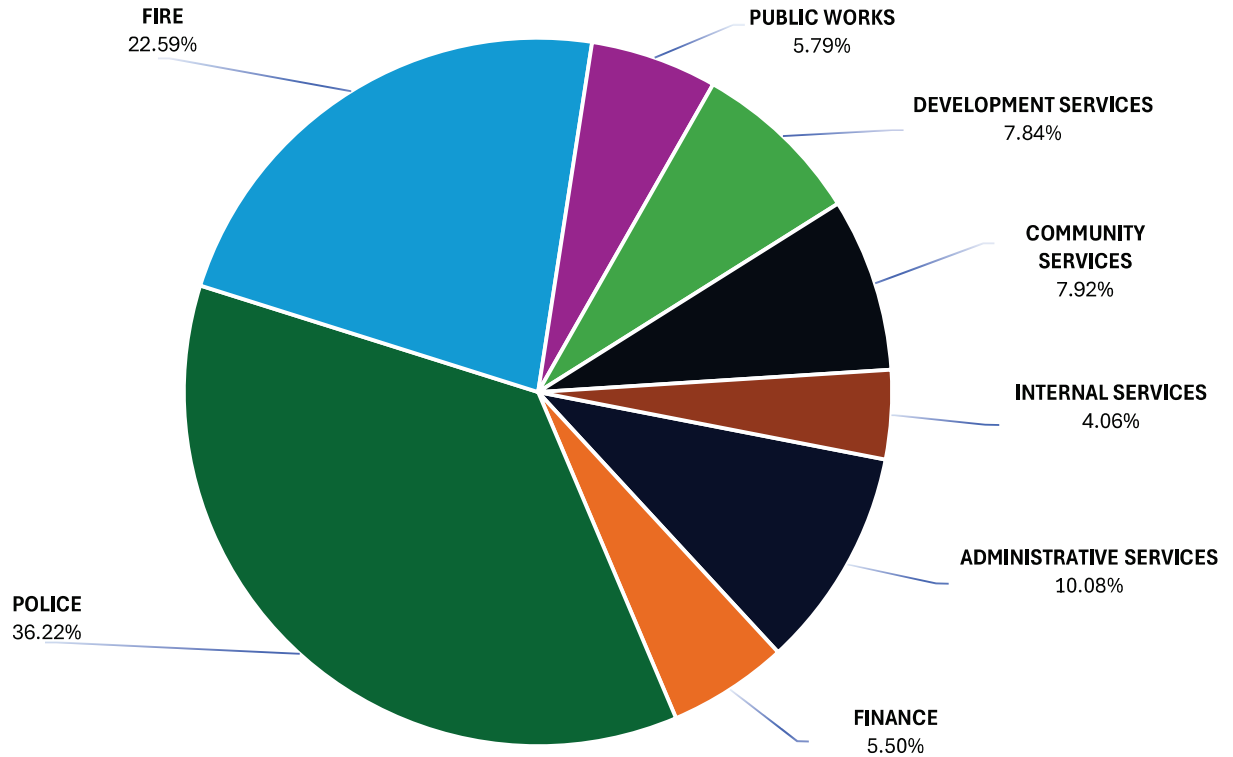
Fund Type	FY 2022-23 Actual	FY 2023-24 Actual	FY 2025-26 Adopted Budget	FY 2026-27 Proposed Budget
GENERAL	22,966,048	22,966,048	22,032,220	22,162,794
SPECIAL REVENUE	13,850,160	13,904,208	20,935,882	20,459,236
CAPITAL PROJECTS	111,207	527,155	2,469,855	2,150,000
ENTERPRISE	8,295,535	9,766,930	10,803,719	11,317,504
DEBT SERVICE	14,822,925	1,680,379	1,894,391	1,898,922
INTERNAL SERVICE	2,942,022	4,654,383	7,268,390	7,703,878
Total	62,987,897	53,499,103	65,404,457	65,692,334

General Fund Revenues Chart



Revenue Type	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2026-27 Proposed Budget
SALES & USE TAX	8,587,725	8,666,347	9,050,000	8,853,000
PROPERTY TAX	2,235,525	2,339,935	2,463,000	2,463,000
VLF	2,572,951	2,739,555	2,760,000	2,840,000
TRANSIT OCCUPANCY TAX	594,062	724,009	600,000	600,000
LICENSES & PERMITS	647,031	769,838	796,350	759,150
CHARGES FOR SERVICES	1,154,897	997,775	1,798,599	1,617,525
FINES, FORFEITURES & PENALTIES	84,805	124,565	184,000	134,500
FRANCHISE FEES	1,171,830	1,213,271	1,180,070	1,180,070
USE OF MONEY & PROPERTY	764,297	971,646	277,000	276,600
GRANTS	10,500	1,750	0	0
REIMBURSEMENTS	278,739	803,695	367,000	362,000
OTHER FINANCING SOURCES	5,087,619	910,000	1,001,000	2,233,896
MISCELLANEOUS	112,141	249,123	75,299	60,899
Total	23,302,122	20,511,509	20,552,318	21,380,640

General Fund Expenditures Chart



Division	FY 2022-23 Actual	FY 2023-24 Actual	FY 2025-2026 Adopted Budget	FY 2026-27 Proposed Budget
ADMINISTRATIVE SERVICES	2,777,399	2,428,281	2,229,611	2,154,302
FINANCE	1,498,844	1,049,434	1,009,396	1,176,753
POLICE	12,801,068	9,808,521	7,847,356	7,743,576
FIRE	7,081,070	4,618,226	4,198,718	4,830,527
PUBLIC WORKS	1,938,151	1,290,519	1,375,689	1,237,963
DEVELOPMENT SERVICES	2,976,391	2,061,101	1,788,933	1,675,546
COMMUNITY SERVICES	1,086,315	1,149,701	1,101,371	1,694,121
INTERNAL SERVICES	614,086	496,859	866,491	867,504
Total	30,773,324	22,902,642	20,417,565	21,380,292



	2023-2024 Audited	2024-2025 Audited	2025-2026 Approved Budget	2026-2027 Proposed Budget
Revenue Total:				
Department: 0000 - NON-DEPARTMENTAL				
	18,272,422.32	17,776,466.78	17,542,369.00	18,654,165.00
Department: 0000 - NON-DEPARTMENTAL Total:	18,272,422.32	17,776,466.78	17,542,369.00	18,654,165.00
Department: 1300 - CITY MANAGER				
	0.00	0.00	0.00	0.00
Department: 1300 - CITY MANAGER Total:	0.00	0.00	0.00	0.00
Department: 1400 - HUMAN RESOURCES				
	2,069.57	41.60	0.00	3,000.00
Department: 1400 - HUMAN RESOURCES Total:	2,069.57	41.60	0.00	3,000.00
Department: 2100 - FINANCE				
	45,951.77	176,756.08	3,100.00	3,300.00
Department: 2100 - FINANCE Total:	45,951.77	176,756.08	3,100.00	3,300.00
Department: 3120 - POLICE FIELD OPERATIONS				
	1,682,320.69	358,796.73	231,700.00	210,400.00
Department: 3120 - POLICE FIELD OPERATIONS Total:	1,682,320.69	358,796.73	231,700.00	210,400.00
Department: 3130 - POLICE SUPPORT				
	164,937.17	168,035.62	241,600.00	242,000.00
Department: 3130 - POLICE SUPPORT Total:	164,937.17	168,035.62	241,600.00	242,000.00
Department: 3131 - CODE ENFORCEMENT				
	0.00	1,300.00	70,000.00	50,000.00
Department: 3131 - CODE ENFORCEMENT Total:	0.00	1,300.00	70,000.00	50,000.00
Department: 3132 - DISPATCH				
	0.00	91,437.50	209,475.00	210,000.00
Department: 3132 - DISPATCH Total:	0.00	91,437.50	209,475.00	210,000.00
Department: 3140 - ANIMAL SERVICES				
	68,350.76	79,750.00	0.00	0.00
Department: 3140 - ANIMAL SERVICES Total:	68,350.76	79,750.00	0.00	0.00
Department: 3210 - FIRE ADMINISTRATION				
	687.50	1,754.97	1,000.00	1,500.00
Department: 3210 - FIRE ADMINISTRATION Total:	687.50	1,754.97	1,000.00	1,500.00
Department: 3220 - FIRE OPERATIONS & SUPPORT				
	732,047.02	394,654.32	270,000.00	270,000.00
Department: 3220 - FIRE OPERATIONS & SUPPORT Total:	732,047.02	394,654.32	270,000.00	270,000.00
Department: 3230 - FIRE PREVENTION				
	65,681.29	49,374.40	62,600.00	72,500.00
Department: 3230 - FIRE PREVENTION Total:	65,681.29	49,374.40	62,600.00	72,500.00
Department: 4110 - PUBLIC WORKS-STREETS				
	214.46	1,693.69	3,500.00	3,500.00
Department: 4110 - PUBLIC WORKS-STREETS Total:	214.46	1,693.69	3,500.00	3,500.00
Department: 4120 - PUBLIC WORKS-PARKS				
	138,645.75	27,850.00	121,000.00	121,000.00
Department: 4120 - PUBLIC WORKS-PARKS Total:	138,645.75	27,850.00	121,000.00	121,000.00
Department: 5100 - ECONOMIC DEVELOPMENT				
	5,280.00	129,761.81	0.00	0.00
Department: 5100 - ECONOMIC DEVELOPMENT Total:	5,280.00	129,761.81	0.00	0.00
Department: 5200 - PLANNING				
	106,458.42	190,704.22	88,735.00	83,375.00
Department: 5200 - PLANNING Total:	106,458.42	190,704.22	88,735.00	83,375.00

Proposed Budget
**General Fund
Dept. Summary**

	2023-2024 Audited	2024-2025 Audited	2025-2026 Approved Budget	2026-2027 Proposed Budget
Department: 5300 - BUILDING INSPECTION				
	598,816.12	546,438.25	815,000.00	688,000.00
Department: 5300 - BUILDING INSPECTION Total:	598,816.12	546,438.25	815,000.00	688,000.00
Department: 5400 - ENGINEERING				
	137,486.48	123,413.00	613,000.00	612,200.00
Department: 5400 - ENGINEERING Total:	137,486.48	123,413.00	613,000.00	612,200.00
Department: 6100 - RECREATION				
	12,512.80	22,302.05	40,604.00	27,700.00
Department: 6100 - RECREATION Total:	12,512.80	22,302.05	40,604.00	27,700.00
Department: 6110 - RECREATION-SPORTS				
	24,820.13	18,852.90	24,800.00	32,000.00
Department: 6110 - RECREATION-SPORTS Total:	24,820.13	18,852.90	24,800.00	32,000.00
Department: 6200 - SENIOR CITIZENS				
	20,145.07	7,280.00	15,635.00	8,000.00
Department: 6200 - SENIOR CITIZENS Total:	20,145.07	7,280.00	15,635.00	8,000.00
Department: 6210 - SENIOR CENTER-NUTRITION				
	61,512.87	34,397.77	55,000.00	31,000.00
Department: 6210 - SENIOR CENTER-NUTRITION Total:	61,512.87	34,397.77	55,000.00	31,000.00
Department: 6300 - CULTURAL ARTS				
	43,009.26	47,042.70	45,000.00	50,000.00
Department: 6300 - CULTURAL ARTS Total:	43,009.26	47,042.70	45,000.00	50,000.00
Department: 6400 - ANIMAL SHELTER				
	0.00	0.00	98,200.00	7,000.00
Department: 6400 - ANIMAL SHELTER Total:	0.00	0.00	98,200.00	7,000.00
Revenue Total:	22,183,369.45	20,248,104.39	20,552,318.00	21,380,640.00
Expense Total:				
Department: 0000 - NON-DEPARTMENTAL				
	129,000.00	248,999.88	513,249.00	15,000.00
Department: 0000 - NON-DEPARTMENTAL Total:	129,000.00	248,999.88	513,249.00	15,000.00
Department: 1100 - CITY COUNCIL				
	123,307.19	138,966.41	154,576.00	127,407.08
Department: 1100 - CITY COUNCIL Total:	123,307.19	138,966.41	154,576.00	127,407.08
Department: 1200 - CITY ATTORNEY				
	261,283.16	241,449.63	200,000.00	250,000.00
Department: 1200 - CITY ATTORNEY Total:	261,283.16	241,449.63	200,000.00	250,000.00
Department: 1300 - CITY MANAGER				
	575,988.98	663,120.60	733,850.00	781,873.34
Department: 1300 - CITY MANAGER Total:	575,988.98	663,120.60	733,850.00	781,873.34
Department: 1400 - HUMAN RESOURCES				
	1,173,593.05	796,422.47	941,564.00	808,772.27
Department: 1400 - HUMAN RESOURCES Total:	1,173,593.05	796,422.47	941,564.00	808,772.27
Department: 1500 - CITY CLERK				
	294,108.67	218,017.55	209,621.00	186,250.25
Department: 1500 - CITY CLERK Total:	294,108.67	218,017.55	209,621.00	186,250.25
Department: 2100 - FINANCE				
	1,049,434.35	1,033,751.24	1,009,396.00	1,176,752.71
Department: 2100 - FINANCE Total:	1,049,434.35	1,033,751.24	1,009,396.00	1,176,752.71
Department: 3110 - POLICE ADMINISTRATION				
	488,457.46	457,469.93	520,309.00	529,582.82
Department: 3110 - POLICE ADMINISTRATION Total:	488,457.46	457,469.93	520,309.00	529,582.82
Department: 3120 - POLICE FIELD OPERATIONS				
	7,337,810.41	4,068,786.72	3,955,368.00	4,176,861.33
Department: 3120 - POLICE FIELD OPERATIONS Total:	7,337,810.41	4,068,786.72	3,955,368.00	4,176,861.33
Department: 3130 - POLICE SUPPORT				
	1,631,297.92	2,232,866.61	1,745,563.00	1,892,219.90

Proposed Budget

General Fund
Dept. Summary

	2023-2024 Audited	2024-2025 Audited	2025-2026 Approved Budget	2026-2027 Proposed Budget
Department: 3130 - POLICE SUPPORT Total:	1,631,297.92	2,232,866.61	1,745,563.00	1,892,219.90
Department: 3131 - CODE ENFORCEMENT				
	0.00	0.00	204,266.00	209,255.00
Department: 3131 - CODE ENFORCEMENT Total:	0.00	0.00	204,266.00	209,255.00
Department: 3132 - DISPATCH				
	0.00	0.00	861,143.00	935,659.61
Department: 3132 - DISPATCH Total:	0.00	0.00	861,143.00	935,659.61
Department: 3140 - ANIMAL SERVICES				
	350,954.75	658,783.69	0.00	0.00
Department: 3140 - ANIMAL SERVICES Total:	350,954.75	658,783.69	0.00	0.00
Department: 3210 - FIRE ADMINISTRATION				
	382,376.21	398,219.72	371,248.00	415,028.61
Department: 3210 - FIRE ADMINISTRATION Total:	382,376.21	398,219.72	371,248.00	415,028.61
Department: 3220 - FIRE OPERATIONS & SUPPORT				
	3,907,212.17	4,370,938.86	3,677,875.00	4,038,645.58
Department: 3220 - FIRE OPERATIONS & SUPPORT Total:	3,907,212.17	4,370,938.86	3,677,875.00	4,038,645.58
Department: 3230 - FIRE PREVENTION				
	328,637.39	431,517.83	379,326.00	376,850.19
Department: 3230 - FIRE PREVENTION Total:	328,637.39	431,517.83	379,326.00	376,850.19
Department: 4110 - PUBLIC WORKS-STREETS				
	511.09	0.00	36,595.00	0.00
Department: 4110 - PUBLIC WORKS-STREETS Total:	511.09	0.00	36,595.00	0.00
Department: 4120 - PUBLIC WORKS-PARKS				
	1,290,008.27	1,718,561.80	2,357,681.00	1,237,963.11
Department: 4120 - PUBLIC WORKS-PARKS Total:	1,290,008.27	1,718,561.80	2,357,681.00	1,237,963.11
Department: 5100 - ECONOMIC DEVELOPMENT				
	287,290.22	140,591.66	86,999.00	64,619.28
Department: 5100 - ECONOMIC DEVELOPMENT Total:	287,290.22	140,591.66	86,999.00	64,619.28
Department: 5110 - GRANTS MANAGEMENT				
	0.00	0.00	30,761.00	15,824.00
Department: 5110 - GRANTS MANAGEMENT Total:	0.00	0.00	30,761.00	15,824.00
Department: 5200 - PLANNING				
	650,237.22	619,489.64	717,686.00	691,309.32
Department: 5200 - PLANNING Total:	650,237.22	619,489.64	717,686.00	691,309.32
Department: 5300 - BUILDING INSPECTION				
	550,006.65	408,513.66	440,015.00	439,685.85
Department: 5300 - BUILDING INSPECTION Total:	550,006.65	408,513.66	440,015.00	439,685.85
Department: 5400 - ENGINEERING				
	573,566.53	660,662.76	407,681.00	464,107.99
Department: 5400 - ENGINEERING Total:	573,566.53	660,662.76	407,681.00	464,107.99
Department: 5500 - CAPITAL PROJECTS				
	0.00	0.00	0.00	0.00
Department: 5500 - CAPITAL PROJECTS Total:	0.00	0.00	0.00	0.00
Department: 6100 - RECREATION				
	570,886.27	711,025.37	660,687.00	525,424.85
Department: 6100 - RECREATION Total:	570,886.27	711,025.37	660,687.00	525,424.85
Department: 6110 - RECREATION-SPORTS				
	121,696.54	109,236.26	131,115.00	152,549.94
Department: 6110 - RECREATION-SPORTS Total:	121,696.54	109,236.26	131,115.00	152,549.94
Department: 6200 - SENIOR CITIZENS				
	110,019.54	151,328.09	185,890.00	121,527.67
Department: 6200 - SENIOR CITIZENS Total:	110,019.54	151,328.09	185,890.00	121,527.67
Department: 6210 - SENIOR CENTER-NUTRITION				
	165,784.91	162,236.62	171,130.00	133,832.47
Department: 6210 - SENIOR CENTER-NUTRITION Total:	165,784.91	162,236.62	171,130.00	133,832.47

Proposed Budget

**General Fund
Dept. Summary**

	2023-2024 Audited	2024-2025 Audited	2025-2026 Approved Budget	2026-2027 Proposed Budget
Department: 6300 - CULTURAL ARTS				
	181,313.72	147,846.75	94,342.00	115,106.08
Department: 6300 - CULTURAL ARTS Total:	181,313.72	147,846.75	94,342.00	115,106.08
Department: 6400 - ANIMAL SHELTER				
	0.00	0.00	600,206.00	645,680.00
Department: 6400 - ANIMAL SHELTER Total:	0.00	0.00	600,206.00	645,680.00
Department: 8050 - INTERNAL SERVICES-DATA PROCESSING				
	25,875.93	0.00	0.00	0.00
Department: 8050 - INTERNAL SERVICES-DATA PROCESSING Total:	25,875.93	0.00	0.00	0.00
Department: 9900 - NON-DEPARTMENTAL EXPENDITURES				
	341,982.66	435,102.47	353,243.00	852,504.90
Department: 9900 - NON-DEPARTMENTAL EXPENDITURES Total:	341,982.66	435,102.47	353,243.00	852,504.90
Expense Total:	22,902,641.26	21,223,906.22	21,751,385.00	21,380,294.15
Proposed Budget Surplus (Deficit):	(719,271.81)	(975,801.83)	(1,199,067.00)	345.85



Proposed Budget

General Fund

Revenue by Summary Type

	2023-2024 Audited	2024-2025 Audited	2025-2026 Approved Budget	2026-2027 Proposed Budget
Fund: 1000 - GENERAL FUND				
Revenue				
SubCategory: 40 - TAXES				
Category: 4 - REVENUE				
1000-0000-400000 Sales & Use Tax	8,587,724.99	8,666,347.44	9,050,000.00	8,853,000.00
1000-0000-401000 Taxes-Real Property	41,044.48	33,472.56	40,000.00	40,000.00
1000-0000-401001 Taxes-Secured Current	2,134,263.29	2,268,133.76	2,420,000.00	2,420,000.00
1000-0000-401002 Taxes-Unsecured Current	104,745.68	114,644.28	120,000.00	120,000.00
1000-0000-401003 Taxes-Supplemental	58,380.40	40,185.41	50,000.00	50,000.00
1000-0000-401004 Taxes-Prior Year	10,135.90	6,850.09	8,000.00	8,000.00
1000-0000-401005 Homeowners	15,135.84	14,713.53	15,000.00	15,000.00
1000-0000-401006 RDA Admin Fee	(461,862.23)	(496,746.66)	(490,000.00)	(490,000.00)
1000-0000-401007 Successor Agency (Residual Prop)	333,681.58	358,682.08	300,000.00	300,000.00
1000-0000-402000 VLF in Lieu of Property Tax	2,572,950.76	2,700,590.00	2,720,000.00	2,800,000.00
1000-0000-402001 Motor Vehicle In-Lieu Tax	0.00	38,965.20	40,000.00	40,000.00
1000-0000-403000 Transient Occupancy Tax	594,061.93	724,009.16	600,000.00	600,000.00
Category: 4 - REVENUE Total:	13,990,262.62	14,469,846.85	14,873,000.00	14,756,000.00
SubCategory: 40 - TAXES Total:	13,990,262.62	14,469,846.85	14,873,000.00	14,756,000.00
SubCategory: 41 - LICENSES & PERMITS				
Category: 4 - REVENUE				
1000-0000-410001 Business License-Admin Fee	37,071.50	36,456.79	33,000.00	33,000.00
1000-0000-411000 Business License-Tax	205,536.80	205,409.21	200,000.00	200,000.00
1000-0000-412000 Business License-ADA Fee	0.00	0.00	0.00	0.00
1000-0000-415100 Permits-Yard Sale	20,380.00	23,220.00	18,000.00	18,000.00
1000-2100-410000 Business License-Applicaton Fee	2,399.40	2,819.21	3,000.00	3,000.00
1000-2100-413000 Animal Licenses	2,070.00	595.00	0.00	200.00
1000-3130-410000 Business License-Applicaton Fee	387.00	516.32	0.00	200.00
1000-3230-410000 Business License-Applicaton Fee	3,895.50	2,239.40	4,100.00	4,000.00
1000-3230-415101 Permits-Fireworks	1,606.05	1,440.00	1,500.00	1,500.00
1000-4110-414100 Other Licenses & Permits	0.00	0.00	1,000.00	1,000.00
1000-5200-410000 Business License-Applicaton Fee	1,956.00	1,329.56	1,500.00	1,500.00
1000-5200-414101 ABC License	0.00	0.00	0.00	0.00
1000-5200-416002 Temporary Use Permit	0.00	0.00	0.00	0.00
1000-5300-410000 Business License-Applicaton Fee	547.50	30.00	250.00	250.00
1000-5300-412000 Business License-ADA Fee	4,487.60	5,135.21	4,000.00	4,000.00
1000-5300-415000 Permits-Building	304,525.27	378,914.20	450,000.00	378,000.00
1000-5300-415001 Permits-Electrical	6,771.89	3,070.40	7,000.00	7,000.00
1000-5300-415002 Permits-Plumbing	5,244.74	3,734.00	5,000.00	5,000.00
1000-5300-415003 Permits-Mechanical	7,457.60	8,370.59	9,000.00	9,000.00
1000-5300-416000 Permits-Building Technology Fee	2,782.65	6,680.89	8,500.00	8,500.00
1000-5400-415004 Permits-Encroachment	39,520.00	85,385.00	45,000.00	80,000.00
1000-5400-415102 Permits-Street Blocking	391.00	3,630.00	4,000.00	4,000.00
1000-5400-415103 Permits-Transportation	600.00	862.00	1,500.00	1,000.00
Category: 4 - REVENUE Total:	647,630.50	769,837.78	796,350.00	759,150.00
SubCategory: 41 - LICENSES & PERMITS Total:	647,630.50	769,837.78	796,350.00	759,150.00
SubCategory: 42 - INTERGOVERNMENTAL				
Category: 4 - REVENUE				
1000-0000-421001 Grant Reimbursements	45,000.00	421.17	1,000.00	1,000.00

Proposed Budget
**General Fund
Revenue by Summary Type**

		2023-2024 Audited	2024-2025 Audited	2025-2026 Approved Budget	2026-2027 Proposed Budget
1000-3120-421000	Grant Revenue	0.00	134,830.83	0.00	0.00
1000-3120-421001	Grant Reimbursements	0.00	(23,422.75)	0.00	0.00
1000-3120-421006	POST Reimbursements	11,599.07	19,046.20	15,000.00	15,000.00
1000-3130-420100	SB90 State Mandated Reimbursement	0.00	73,353.00	76,000.00	76,000.00
1000-3130-421001	Grant Reimbursements	566.00	0.00	0.00	0.00
1000-3220-421001	Grant Reimbursements	112,653.02	394,379.32	270,000.00	270,000.00
1000-4120-421000	Grant Revenue	108,645.75	0.00	0.00	0.00
1000-5100-421000	Grant Revenue-County	0.00	116,881.81	0.00	0.00
1000-5200-421000	Grant Revenue	276.00	83,584.66	0.00	0.00
1000-5200-421001	Grant Reimbursements	0.00	0.00	0.00	0.00
1000-6400-421000	Grant Revenue	0.00	0.00	5,000.00	0.00
Category: 4 - REVENUE Total:		278,739.84	799,074.24	367,000.00	362,000.00
SubCategory: 42 - INTERGOVERNMENTAL Total:		278,739.84	799,074.24	367,000.00	362,000.00
SubCategory: 43 - GRANTS					
Category: 4 - REVENUE					
1000-3140-430000	Operating Grants & Contributions	10,500.00	1,750.00	0.00	0.00
Category: 4 - REVENUE Total:		10,500.00	1,750.00	0.00	0.00
SubCategory: 43 - GRANTS Total:		10,500.00	1,750.00	0.00	0.00
SubCategory: 44 - CHARGES FOR SERVICES					
Category: 4 - REVENUE					
1000-0000-443023	Signage Fee	0.00	0.00	8,000.00	8,000.00
1000-3120-441001	DUI-Accident/Incident Investigations	9,700.00	1,545.00	5,000.00	5,000.00
1000-3120-441002	Miscellaneous Vehicle Inspection	90.00	75.00	200.00	200.00
1000-3120-441004	Towing Fees	28,400.00	31,640.00	30,000.00	30,000.00
1000-3120-441005	Vehicle Release Processing	630.00	2,835.00	2,500.00	4,000.00
1000-3120-441006	Vehicle Storage Fee	49,545.00	56,660.00	55,000.00	55,000.00
1000-3120-441009	VIN Verification	0.00	0.00	0.00	200.00
1000-3120-441011	SUSD SRO Overtime	14,541.76	13,606.16	15,000.00	15,000.00
1000-3120-441850	Special Event Fee	3,516.80	4,216.60	8,000.00	8,000.00
1000-3130-441007	Fingerprint/Record Check	0.00	0.00	0.00	0.00
1000-3130-441008	Live Scan	0.00	134.00	0.00	200.00
1000-3130-441010	SUSD SRO Contract	147,642.54	79,407.30	150,000.00	150,000.00
1000-3130-441020	Report Charges	16,250.00	14,075.00	15,000.00	15,000.00
1000-3132-441003	Parlier Dispatch Contract	0.00	91,437.50	209,475.00	210,000.00
1000-3140-448002	Service Contracts	0.00	78,000.00	0.00	0.00
1000-3210-442020	Report Charges	675.00	1,600.00	1,000.00	1,500.00
1000-3230-442100	Plan Check-Commercial	11,545.79	11,820.00	12,000.00	12,000.00
1000-3230-442101	Plan Check-Residential	8,910.00	11,225.00	10,000.00	10,000.00
1000-3230-442300	Business License-Fire Inspection Fee	30,623.95	17,150.00	30,000.00	40,000.00
1000-4120-445010	Landscape-Pioneer Village	30,000.00	30,000.00	30,000.00	30,000.00
1000-4120-445012	Weed Abatement	0.00	(2,150.00)	0.00	0.00
1000-5200-443000	Home Occupation Permit Review	5,460.00	0.00	500.00	1,000.00
1000-5200-443001	Conditional Use Review	17,880.00	9,235.00	9,530.00	9,500.00
1000-5200-443002	Development Agreement Review	5,000.00	0.00	5,000.00	5,000.00
1000-5200-443003	Preliminary Map Review Fee	10,650.00	2,130.00	8,000.00	8,000.00
1000-5200-443004	General Plan Review & Revision	4,960.00	0.00	6,000.00	5,000.00
1000-5200-443005	Lot Line Adj Review	0.00	2,110.00	6,330.00	3,000.00
1000-5200-443006	Sign Plan Review	5,311.42	9,780.00	3,500.00	5,000.00
1000-5200-443007	Tentative Parcel Map Review	0.00	0.00	0.00	0.00
1000-5200-443008	Site Plan Review	17,842.50	7,930.00	15,000.00	12,000.00
1000-5200-443009	Minor Mod	0.00	2,075.00	0.00	0.00

Proposed Budget
**General Fund
Revenue by Summary Type**

		2023-2024 Audited	2024-2025 Audited	2025-2026 Approved Budget	2026-2027 Proposed Budget
1000-5200-443010	Environmental Assessment	780.00	490.00	500.00	500.00
1000-5200-443011	Planned Unit Development	0.00	0.00	0.00	0.00
1000-5200-443012	Zone Change	13,640.00	3,720.00	7,500.00	7,500.00
1000-5200-443013	Zoning Conformance Letter	1,180.00	1,475.00	1,180.00	1,180.00
1000-5200-443015	Final Par/Tract Map	0.00	0.00	0.00	0.00
1000-5200-443016	Parcel Map Review	0.00	0.00	0.00	0.00
1000-5200-443017	Tentative Tract Map Review	14,490.00	6,195.00	13,000.00	13,000.00
1000-5200-443018	Variance Review	0.00	6,275.00	4,175.00	4,175.00
1000-5200-443019	Annexation Fee	7,020.00	7,020.00	7,020.00	7,020.00
1000-5200-443024	Appeal Processing	0.00	0.00	0.00	0.00
1000-5200-443028	Plan Check-Landscape	0.00	0.00	0.00	0.00
1000-5300-444002	Shopping Cart Prevention Plan	0.00	0.00	0.00	0.00
1000-5300-444003	Plan Check-Building	264,853.51	139,503.56	330,000.00	275,000.00
1000-5300-444004	Building Standards-Admin Fee	254.09	226.00	250.00	250.00
1000-5300-444005	Approved Plans Restamp	0.00	0.00	0.00	0.00
1000-5300-444006	Records Storage Fee	624.00	19.40	0.00	0.00
1000-5300-444007	Lost Inspection Card	25.00	89.00	0.00	0.00
1000-5300-444100	Inspection-ADA Fee	0.00	0.00	0.00	0.00
1000-5300-444101	Plan Check-ADA Review Fee	0.00	0.00	0.00	0.00
1000-5400-443005	Lot Line Adj Review	4,180.00	2,110.00	3,500.00	3,200.00
1000-5400-443015	Final Par/Tract Map	17,660.00	0.00	12,000.00	5,000.00
1000-5400-443020	Inspection-Grading	1,585.00	16,280.00	20,000.00	12,000.00
1000-5400-443021	Public Improvement Inspection	36,146.80	0.00	476,000.00	476,000.00
1000-5400-443026	Plan Check-Grading	19,075.00	4,885.00	25,000.00	15,000.00
1000-5400-443027	Plan Check-Public Improvements	3,550.00	9,019.00	25,000.00	15,000.00
1000-6100-440000	Program Revenue-Recreation	0.00	2,860.55	5,104.00	2,500.00
1000-6100-440120	Concessions	2,208.80	3,081.90	1,500.00	1,600.00
1000-6100-440850	Special Event Fee	2,669.00	8,725.60	13,000.00	12,000.00
1000-6110-440100	Sports-Youth	13,545.13	11,313.00	13,000.00	14,500.00
1000-6110-440101	T-Ball Registrations	0.00	0.00	6,000.00	7,000.00
1000-6110-440110	Sports-Adult	4,500.00	4,949.90	2,700.00	6,500.00
1000-6110-440150	Rental-Ball Field	4,205.00	1,615.00	1,500.00	2,000.00
1000-6110-440151	Field Lighting	2,570.00	975.00	1,600.00	2,000.00
1000-6200-440200	Program Revenue-Senior	20,145.07	7,280.00	10,835.00	8,000.00
1000-6210-440201	Senior Nutrition-FMAA	0.00	0.00	20,000.00	0.00
1000-6210-440301	Nutrition Donation/Center	50,220.00	25,000.00	25,000.00	25,000.00
1000-6210-440302	Nutrition Donation/Home	11,292.87	9,397.77	10,000.00	6,000.00
1000-6300-440500	Art Center Classes	43,009.26	47,042.70	45,000.00	50,000.00
1000-6400-440600	Animal Adoption Fees	0.00	0.00	2,000.00	2,000.00
1000-6400-440601	Animal Control Fee	0.00	0.00	3,000.00	0.00
1000-6400-440602	Animal Reclaim Fee	0.00	0.00	0.00	0.00
1000-6400-440603	Spay & Neuter Fee	0.00	0.00	200.00	1,000.00
1000-6400-440900	Service Contracts	0.00	0.00	78,000.00	0.00
Category: 4 - REVENUE Total:		958,603.29	796,084.94	1,798,599.00	1,617,525.00
SubCategory: 44 - CHARGES FOR SERVICES Total:		958,603.29	796,084.94	1,798,599.00	1,617,525.00
SubCategory: 46 - FINES & FORFEITURES & PENALTIES					
Category: 4 - REVENUE					
1000-3120-460000	Adminstrative Citations	18,695.00	65,559.27	50,000.00	30,000.00
1000-3120-461000	Court Fines	44,843.42	47,646.90	45,000.00	45,000.00
1000-3120-461001	Civil Court Fines	92.85	106.52	0.00	0.00

Proposed Budget
**General Fund
Revenue by Summary Type**

		2023-2024 Audited	2024-2025 Audited	2025-2026 Approved Budget	2026-2027 Proposed Budget
1000-3120-462001	Parking Fines	11,834.00	4,452.00	6,000.00	3,000.00
1000-3131-460000	Adminstrative Citations	0.00	1,300.00	70,000.00	50,000.00
1000-3230-460000	Adminstrative Citations	9,100.00	5,500.00	5,000.00	5,000.00
1000-5300-460000	Adminstrative Citations	39.77	0.00	0.00	0.00
1000-6400-460000	Adminstrative Citations	0.00	0.00	8,000.00	1,500.00
Category: 4 - REVENUE Total:		84,605.04	124,564.69	184,000.00	134,500.00
SubCategory: 46 - FINES & FORFEITURES & PENALTIES Total:		84,605.04	124,564.69	184,000.00	134,500.00
SubCategory: 47 - FRANCHISE FEES					
Category: 4 - REVENUE					
1000-0000-470000	Franchise Fee-So Cal Gas	12,659.53	9,150.24	13,000.00	13,000.00
1000-0000-470001	Franchise Fee-PG&E	206,127.72	229,557.98	205,000.00	205,000.00
1000-0000-471000	Franchise Fee-Garb Residential	248,861.24	257,819.18	220,000.00	220,000.00
1000-0000-471001	Franchise Fee-Garb Commercial	249,651.12	212,690.34	215,000.00	215,000.00
1000-0000-471002	Franchise Fee-Garb Education	6,198.34	0.00	5,500.00	5,500.00
1000-0000-472000	Franchise Monitoring & Assistance	75,000.00	77,070.00	77,070.00	77,070.00
1000-0000-472001	Franchise Fee-Admin Fee	9,527.14	0.00	9,500.00	9,500.00
1000-0000-472002	Franchise Fee-Cal Water	106,829.72	131,188.89	135,000.00	135,000.00
1000-0000-472003	Franchise Fee-SKF	187,022.70	193,466.25	205,000.00	205,000.00
1000-0000-472004	Franchise Fee-Cable TV	69,952.26	102,328.19	95,000.00	95,000.00
Category: 4 - REVENUE Total:		1,171,829.77	1,213,271.07	1,180,070.00	1,180,070.00
SubCategory: 47 - FRANCHISE FEES Total:		1,171,829.77	1,213,271.07	1,180,070.00	1,180,070.00
SubCategory: 48 - USE OF MONEY & PROPERTY					
Category: 4 - REVENUE					
1000-0000-480300	Proceeds from Leased Assets	0.00	297,297.00	0.00	0.00
1000-0000-481000	Interest Income	385,196.04	554,939.90	250,000.00	250,000.00
1000-0000-482008	Rental-Cell Tower	11,983.88	16,550.68	20,000.00	20,000.00
1000-3120-480200	Proceeds from Long Term Debt	298,967.00	0.00	0.00	0.00
1000-3120-483000	Asset Forfeiture	2,664.29	0.00	0.00	0.00
1000-3140-480200	Proceeds from Long Term Debt	57,850.76	0.00	0.00	0.00
1000-5200-480400	Proceeds from SBITA	0.00	45,225.00	0.00	0.00
1000-6100-482001	Rental-Salazar Center	0.00	9.00	0.00	0.00
1000-6100-482002	Rental-Park Facilities	1,000.00	675.00	400.00	400.00
1000-6100-482003	Rental-Picnic Shelters	4,645.00	5,550.00	5,600.00	5,000.00
1000-6100-482004	Rental-Event Booth	1,990.00	1,400.00	1,000.00	1,200.00
Category: 4 - REVENUE Total:		764,296.97	921,646.58	277,000.00	276,600.00
SubCategory: 48 - USE OF MONEY & PROPERTY Total:		764,296.97	921,646.58	277,000.00	276,600.00
SubCategory: 49 - MISCELLANEOUS					
Category: 4 - REVENUE					
1000-0000-490100	Reimbursement-Cal Water	8,535.13	3,530.13	3,999.00	3,999.00
1000-0000-491000	Miscellaneous Revenue	42,331.62	44,524.38	25,000.00	25,000.00
1000-0000-491001	Credit Card Rebates	0.00	0.00	16,000.00	16,000.00
1000-0000-491003	Motor Vehicle Fuel Refund	0.00	0.00	200.00	200.00
1000-0000-491300	PG&E Grant	4,100.00	1,000.00	4,100.00	0.00
1000-1300-491000	Miscellaneous Revenue	0.00	0.00	0.00	0.00
1000-1400-491000	Miscellaneous Revenue	2,069.57	0.00	0.00	3,000.00
1000-1400-491105	Records Research Service	0.00	41.60	0.00	0.00
1000-2100-491100	Miscellaneous Revenue (Intergovernmental)	41,442.37	172,216.87	0.00	0.00
1000-2100-491101	Return Check Fee	40.00	25.00	100.00	100.00
1000-2100-491200	Donation Proceeds	0.00	1,100.00	0.00	0.00
1000-3120-491000	Miscellaneous Revenue	113.50	0.00	0.00	0.00
1000-3130-491000	Miscellaneous Revenue	91.63	0.00	0.00	0.00

Proposed Budget
**General Fund
Revenue by Summary Type**

		2023-2024 Audited	2024-2025 Audited	2025-2026 Approved Budget	2026-2027 Proposed Budget
1000-3130-491005	Witness Fees	0.00	550.00	600.00	600.00
1000-3210-491000	Miscellaneous Revenue	12.50	154.97	0.00	0.00
1000-3220-491000	Miscellaneous Revenue	500.00	275.00	0.00	0.00
1000-4110-491000	Miscellaneous Revenue	214.46	1,693.69	500.00	500.00
1000-4110-491002	Recycling Refund	0.00	0.00	2,000.00	2,000.00
1000-4120-491000	Miscellaneous Revenue	0.00	0.00	0.00	0.00
1000-5100-491000	Miscellaneous Revenue	5,280.00	12,880.00	0.00	0.00
1000-5200-491000	Miscellaneous Revenue	12.50	2,130.00	0.00	0.00
1000-5300-491000	Miscellaneous Revenue	147.50	0.00	0.00	0.00
1000-5300-491103	Structure Demolition	1,055.00	665.00	1,000.00	1,000.00
1000-5400-491000	Miscellaneous Revenue	825.00	1,242.00	1,000.00	1,000.00
1000-5400-491104	Sale of Maps & Publications	0.00	0.00	0.00	0.00
1000-6100-491200	Donation Proceeds	0.00	0.00	14,000.00	5,000.00
1000-6200-491000	Miscellaneous Revenue	0.00	0.00	4,800.00	0.00
1000-6400-491000	Miscellaneous Revenue	0.00	0.00	0.00	0.00
1000-6400-491200	Donation Proceeds	0.00	0.00	2,000.00	2,500.00
Category: 4 - REVENUE Total:		106,770.78	242,028.64	75,299.00	60,899.00
SubCategory: 49 - MISCELLANEOUS Total:		106,770.78	242,028.64	75,299.00	60,899.00
SubCategory: 90 - TRANSFERS IN					
Category: 9 - TRANSFERS					
1000-0000-900000	Operating Transfers In	2,350,194.96	909,999.60	910,000.00	2,142,896.00
1000-3120-900000	Operating Transfers In	1,187,088.00	0.00	0.00	0.00
1000-3220-900000	Operating Transfers In	618,894.00	0.00	0.00	0.00
1000-4120-900000	Operating Transfers In	0.00	0.00	91,000.00	91,000.00
1000-5300-900000	Operating Transfers In	0.00	0.00	0.00	0.00
1000-5400-900000	Operating Transfers In	13,953.68	0.00	0.00	0.00
Category: 9 - TRANSFERS Total:		4,170,130.64	909,999.60	1,001,000.00	2,233,896.00
SubCategory: 90 - TRANSFERS IN Total:		4,170,130.64	909,999.60	1,001,000.00	2,233,896.00
Revenue Total:		22,183,369.45	20,248,104.39	20,552,318.00	21,380,640.00
Fund: 1000 - GENERAL FUND Total:		22,183,369.45	20,248,104.39	20,552,318.00	21,380,640.00
Proposed Budget Total:		22,183,369.45	20,248,104.39	20,552,318.00	21,380,640.00

General Fund



City Council

Mission

The mission of the City Council is to guide and direct the policies of the City, provide strong community leadership in the public interest of Selma, and be responsible and responsive to the citizens who elected them.

Services

- Review and approve the annual budget.
- Establish policies and regulations.
- Establish long and short-term objectives and priorities.
- Communicate policies and programs to residents.
- Respond to constituent needs and complaints.
- Represent the community to other levels of government.
- Appoint and evaluate the performance of City Manager and City Attorney.

Accomplishments for Fiscal Year 2025-2026

- Direct and adopt policies for more efficient and beneficial operation of the City, including Special Events, Public Facilities, Economic Development, and other policies.
- Continue to support Staff in critical projects of benefit to the Selma community.
- Continue to develop policies that enhance the financial strength, development, and quality of life of the City.
- Continue to engage citizens and other legislators in order to respond to the needs of the community and further the public interest in Selma.
- City Manager hired.

Objectives for Fiscal Year 2026-2027

- Direct and adopt policies for more efficient and beneficial operation of the City, including Special Events, Public Facilities, Economic Development, and other policies.



	2023-2024 Audited	2024-2025 Audited	2025-2026 Approved Budget	2026-2027 Proposed Budget
Fund: 1000 - GENERAL FUND				
Expense				
Department: 1100 - CITY COUNCIL				
Category: 5 - PERSONNEL				
1000-1100-500000 Salaries Full Time	(340.73)	14.33	0.00	0.00
1000-1100-501000 Salaries Part Time	17,999.80	18,276.72	18,000.00	18,000.00
1000-1100-520000 FICA	1,137.72	1,154.88	1,116.00	1,116.00
1000-1100-520100 Medicare	266.46	270.48	261.00	261.00
1000-1100-522000 Health Insurance-Employer	36,835.38	0.00	0.00	0.00
1000-1100-522002 Health Benefits	26,226.06	50,999.98	53,226.00	54,585.00
1000-1100-522100 Life Insurance	1,591.00	1,058.76	1,476.00	1,360.08
1000-1100-524000 Unemployment Insurance	0.00	0.00	45.00	45.00
1000-1100-525202 Stipend-Cell Phone	360.00	360.00	360.00	360.00
Category: 5 - PERSONNEL Total:	84,075.69	72,135.15	74,484.00	75,727.08
Category: 6 - MAINTENANCE & OPERATIONS				
1000-1100-600000 Professional Services	15.60	2,139.40	5,000.00	5,000.00
1000-1100-603033 Publications	0.00	291.75	300.00	300.00
1000-1100-610000 Supplies	1,783.94	1,125.78	900.00	900.00
1000-1100-610001 Office Supplies	0.00	915.10	800.00	800.00
1000-1100-610002 Uniforms	0.00	0.00	0.00	0.00
1000-1100-662000 Travel, Conference & Meeting	75.00	16,795.95	20,000.00	12,000.00
1000-1100-663000 Membership, Dues, & Subs	0.00	10,887.00	11,000.00	11,000.00
1000-1100-680002 Donation	0.00	1,500.00	0.00	0.00
1000-1100-690002 Internal Building Charges	13,866.00	14,313.96	10,412.00	0.00
1000-1100-690003 Internal Data Processing Charges	22,038.96	18,862.32	21,680.00	21,680.00
1000-1100-690004 Internal General Overhead	1,452.00	0.00	0.00	0.00
Category: 6 - MAINTENANCE & OPERATIONS Total:	39,231.50	66,831.26	70,092.00	51,680.00
Category: 7 - CAPITAL OUTLAY				
1000-1100-710000 Equipment	0.00	0.00	10,000.00	0.00
Category: 7 - CAPITAL OUTLAY Total:	0.00	0.00	10,000.00	0.00
Department: 1100 - CITY COUNCIL Total:	123,307.19	138,966.41	154,576.00	127,407.08
Expense Total:	123,307.19	138,966.41	154,576.00	127,407.08
Fund: 1000 - GENERAL FUND Total:	123,307.19	138,966.41	154,576.00	127,407.08
Proposed Budget Total:	123,307.19	138,966.41	154,576.00	127,407.08

City Attorney

Mission

To act as the City's legal advisor and representative in all matters, including in-court representation, affecting the City, its officials or employees in a manner that best advances the goals, objectives, purposes, and policies established or authorized by the City Council of the City of Selma, consistent with applicable standards of ethical and professional behavior, as prescribed by law.

Services

- Attendance at all City Council and Planning Commission meetings.
- Develop review and approve all staff reports, resolutions, ordinances, contracts, transactional and other legal documents provided to Council or any city Commission or affecting the City of Selma's legal relations with others.
- Provide legal advice, services or legal representation to City Council, City officials and employees in matters affecting the City of Selma and monitor legal matters affecting the city assigned to outside legal counsel.

Accomplishments for Fiscal Year 2025-2026

- Assisted City Staff in development of resolutions, ordinances and other actions taken by the City Council or Commission members and advised City officials and employees on legal matters affecting the City of Selma.

Objectives for Fiscal Year 2026-2027

- Continuously provide advice and assistance to and representation of City officials and employees with respect to resolutions, ordinances or other actions taken by City Council or a City Commission, develop or assist in development of contracts and transactional documents and other legal documents affecting the City of Selma.



	2023-2024 Audited	2024-2025 Audited	2025-2026 Approved Budget	2026-2027 Proposed Budget
Fund: 1000 - GENERAL FUND				
Expense				
Department: 1200 - CITY ATTORNEY				
Category: 6 - MAINTENANCE & OPERATIONS				
1000-1200-600001 Legal Fees	261,283.16	241,449.63	200,000.00	250,000.00
Category: 6 - MAINTENANCE & OPERATIONS Total:	261,283.16	241,449.63	200,000.00	250,000.00
Department: 1200 - CITY ATTORNEY Total:	261,283.16	241,449.63	200,000.00	250,000.00
Expense Total:	261,283.16	241,449.63	200,000.00	250,000.00
Fund: 1000 - GENERAL FUND Total:	261,283.16	241,449.63	200,000.00	250,000.00
Proposed Budget Total:	261,283.16	241,449.63	200,000.00	250,000.00

City Manager

Mission

The City Manager reports to the City Council and is responsible for the day-to-day operations of the City. The City Manager provides the Council with recommendations for sound policy and decision-making. The City Manager executes the policies adopted by the Council and ensures that all Departments work towards the goals established by the Council.

Services

- Ensures the policies and priorities adopted by the City Council are implemented through City-wide strategic planning and budget development.
- Provide leadership, direction and support to City staff and consultants to further the objectives of the City and provide high-quality service.
- Make the office of the City Manager accessible to citizens and employees.

Accomplishments for Fiscal Year 2025-2026

- Continue to develop effective communication with all members of the City Council.
- Working in coordination with Directors and Managers, improve the operational capabilities of the City, foster professional development of staff, and implement Council priorities.
- Develop a pipeline of high-performing employees and recruits ready to step into key leadership positions.
- Ensure continual compliance with the City's established policies and recommend new and updated policies to the City Council when appropriate or required by law.
- Continue to identify economic development opportunities to raise the City of Selma's profile regionally and statewide.
- Develop a fiscally responsible annual budget that reflects the Council's priorities and provides for operational efficiency, transparency, and accountability.
- Establish and maintain positive and professional relationships with developers, regional partners, and consultants to encourage and facilitate development.

Objectives for Fiscal Year 2026-2027

- Strengthen organizational accountability and performance by implementing clearer reporting structures and aligning department goals with City Council priorities.
- Enhance transparency and public trust through consistent communication, timely public reporting, and expanded access to City data and information.
- Support sound fiscal management by working with departments to implement long-term financial planning and cost-saving strategies.
- Advance strategic planning initiatives by coordinating cross-departmental efforts to deliver on the City Council's priorities.
- Promote professional development and succession planning across all departments to ensure operational stability and leadership continuity.



	2023-2024 Audited	2024-2025 Audited	2025-2026 Approved Budget	2026-2027 Proposed Budget
Fund: 1000 - GENERAL FUND				
Expense				
Department: 1300 - CITY MANAGER				
Category: 5 - PERSONNEL				
1000-1300-500000 Salaries Full Time	274,761.65	240,887.62	396,781.00	407,006.00
1000-1300-502100 Holiday Pay	0.00	0.00	0.00	0.00
1000-1300-510000 Overtime	7,976.31	0.00	0.00	0.00
1000-1300-520000 FICA	13,818.04	17,052.68	20,446.00	21,340.00
1000-1300-520100 Medicare	4,232.79	5,303.94	5,754.00	5,893.00
1000-1300-522000 Health Insurance-Employer	15,051.94	0.00	0.00	0.00
1000-1300-522002 Health Benefits	11,785.60	23,650.28	58,445.00	65,417.00
1000-1300-522100 Life Insurance	602.46	273.26	827.00	660.00
1000-1300-523000 Deferred Compensation	11,575.08	9,187.57	5,000.00	12,100.00
1000-1300-523002 CalPERS-Employer	15,991.98	16,558.50	25,770.00	49,909.00
1000-1300-524000 Unemployment Insurance	1,188.43	1,381.76	992.00	1,016.00
1000-1300-525001 Sick Leave Incentive & Vacation Cash Out	232.11	103,371.89	0.00	0.00
1000-1300-525201 Car Allowance	6,000.00	5,416.67	6,000.00	12,800.00
1000-1300-525202 Stipend-Cell Phone	2,040.00	1,375.00	1,500.00	1,500.00
Category: 5 - PERSONNEL Total:	365,256.39	424,459.17	521,515.00	577,641.00
Category: 6 - MAINTENANCE & OPERATIONS				
1000-1300-600000 Professional Services	56,570.49	87,408.85	76,500.00	76,500.00
1000-1300-604015 Software License Agreements	0.00	10,699.60	15,000.00	20,000.00
1000-1300-604033 Lease Payments	0.00	704.46	860.00	800.00
1000-1300-610000 Supplies	3,071.52	3,151.21	2,000.00	2,000.00
1000-1300-610001 Office Supplies	62.29	1,615.42	1,000.00	1,000.00
1000-1300-611000 Special Departmental Supplies	1,041.49	0.00	2,500.00	2,500.00
1000-1300-611030 Employee Appreciation	1,444.05	630.18	5,000.00	5,000.00
1000-1300-640000 Telephone	0.00	532.28	500.00	500.00
1000-1300-662000 Travel, Conference & Meeting	5,137.41	18,295.55	13,000.00	13,000.00
1000-1300-663000 Membership, Dues, & Subs	22,840.16	9,997.36	6,000.00	6,000.00
1000-1300-680000 Miscellaneous Expense	0.00	7,342.20	0.00	0.00
1000-1300-690000 Internal Insurance Charges	52,940.04	56,553.96	54,666.00	54,666.00
1000-1300-690002 Internal Building Charges	4,499.04	6,512.04	4,165.00	0.00
1000-1300-690003 Internal Data Processing Charges	22,038.96	17,080.56	13,008.00	13,008.00
1000-1300-690004 Internal General Overhead	581.04	0.00	0.00	0.00
Category: 6 - MAINTENANCE & OPERATIONS Total:	170,226.49	220,523.67	194,199.00	194,974.00
Category: 9 - TRANSFERS				
1000-1300-911000 Transfers Out	40,506.10	18,137.76	18,136.00	9,258.34
Category: 9 - TRANSFERS Total:	40,506.10	18,137.76	18,136.00	9,258.34
Department: 1300 - CITY MANAGER Total:	575,988.98	663,120.60	733,850.00	781,873.34
Expense Total:	575,988.98	663,120.60	733,850.00	781,873.34
Fund: 1000 - GENERAL FUND Total:	575,988.98	663,120.60	733,850.00	781,873.34

Human Resources

Mission

The Human Resources Division is dedicated to delivering responsive and comprehensive employment, personnel, and risk management services to the City's leadership and workforce. In addition, the division serves as a resource for external customers and job applicants by providing accurate information and assistance. Human Resources is committed to attracting, developing, and retaining a highly qualified and diverse workforce that supports the City of Selma's mission and operational goals.

Services

- Employee/Employer/Labor Relations
- Recruitment and Selection
- Classification and Compensation
- Employee Training and Development
- Performance Management
- Personnel Policy Development and Implementation
- Health and Employee/Retiree Benefit Administration
- Property and Vehicle Insurance
- Liability Claims
- Risk Management Administration
- Workers' Compensation Program
- Regulatory Reporting and Recordkeeping

Objectives for Fiscal Year 2026-2027

- Implement salary and benefit adjustments for all Bargaining Units, Department Heads, and unrepresented employees.
- Review and update Human Resources Department procedures.
- Develop Standard Operating Procedures (SOPs) and complete cross-training across all departments.
- Evaluate and enhance the City's recruitment and employee orientation processes.
- Reduce organizational risk through comprehensive analysis and mitigation strategies.
- Partner with the City Manager and Department Heads to deliver HR solutions that support organizational goals and enhance operational effectiveness.



	2023-2024 Audited	2024-2025 Audited	2025-2026 Approved Budget	2026-2027 Proposed Budget
Fund: 1000 - GENERAL FUND				
Expense				
Department: 1400 - HUMAN RESOURCES				
Category: 5 - PERSONNEL				
1000-1400-500000 Salaries Full Time	147,163.52	258,189.63	416,394.00	290,103.00
1000-1400-502100 Holiday Pay	0.00	0.00	0.00	0.00
1000-1400-510000 Overtime	394.13	25,269.07	3,700.00	1,000.00
1000-1400-520000 FICA	9,286.21	17,153.81	25,700.00	16,007.00
1000-1400-520100 Medicare	2,171.80	4,011.66	6,011.00	4,204.00
1000-1400-522000 Health Insurance-Employer	14,243.82	(67.72)	0.00	0.00
1000-1400-522002 Health Benefits	13,732.85	47,590.35	115,495.00	35,870.00
1000-1400-522100 Life Insurance	603.26	756.00	1,339.00	1,009.00
1000-1400-523000 Deferred Compensation	3,650.00	4,740.68	11,380.00	6,580.00
1000-1400-523002 CalPERS-Employer	19,898.73	30,643.59	41,022.00	23,196.00
1000-1400-524000 Unemployment Insurance	605.11	1,205.46	1,037.00	725.00
1000-1400-525001 Sick Leave Incentive & Vacation Cash Out	0.00	2,002.66	0.00	0.00
1000-1400-525201 Car Allowance	2,812.51	4,041.74	4,001.00	6,240.00
1000-1400-525202 Stipend-Cell Phone	0.00	0.00	0.00	1,200.00
Category: 5 - PERSONNEL Total:	214,561.94	395,536.93	626,079.00	386,134.00
Category: 6 - MAINTENANCE & OPERATIONS				
1000-1400-600000 Professional Services	258,495.74	157,077.26	80,421.00	130,000.00
1000-1400-600001 Legal Fees	73,905.36	60,557.93	75,000.00	150,000.00
1000-1400-603030 Advertising Services	0.00	0.00	0.00	0.00
1000-1400-603032 Printing Services	0.00	448.42	400.00	0.00
1000-1400-604003 Exams, Physical-Psychological	6,731.72	29,474.50	23,870.00	25,000.00
1000-1400-604033 Lease Payments	0.00	1,408.92	2,579.00	1,060.00
1000-1400-610000 Supplies	4,814.66	5,202.32	3,950.00	4,000.00
1000-1400-610001 Office Supplies	413.35	1,804.57	1,000.00	1,000.00
1000-1400-610003 Postage	233.85	909.19	700.00	600.00
1000-1400-640000 Telephone	385.97	491.86	410.00	500.00
1000-1400-660000 Training & Education	658.54	199.00	2,200.00	2,200.00
1000-1400-662000 Travel, Conference & Meeting	0.00	2,926.29	6,975.00	6,975.00
1000-1400-663000 Membership, Dues, & Subs	244.00	4,303.52	4,040.00	4,040.00
1000-1400-680000 Miscellaneous Expense	475,000.00	0.00	0.00	0.00
1000-1400-690000 Internal Insurance Charges	42,429.96	48,186.96	75,559.00	75,559.00
1000-1400-690002 Internal Building Charges	3,636.00	7,802.04	12,495.00	0.00
1000-1400-690003 Internal Data Processing Charges	13,223.52	10,426.68	17,344.00	17,344.00
1000-1400-690004 Internal General Overhead	581.04	0.00	0.00	0.00
Category: 6 - MAINTENANCE & OPERATIONS Total:	880,753.71	331,219.46	306,943.00	418,278.00
Category: 7 - CAPITAL OUTLAY				
1000-1400-710100 Equipment Software	5,965.00	0.00	0.00	0.00
Category: 7 - CAPITAL OUTLAY Total:	5,965.00	0.00	0.00	0.00
Category: 8 - DEBT SERVICE				
1000-1400-820002 Principal-Lease	38,677.71	56,859.00	0.00	0.00
1000-1400-821002 Interest-Lease	7,165.29	4,265.00	0.00	0.00
Category: 8 - DEBT SERVICE Total:	45,843.00	61,124.00	0.00	0.00
Category: 9 - TRANSFERS				
1000-1400-911000 Transfers Out	26,469.40	8,542.08	8,542.00	4,360.27
Category: 9 - TRANSFERS Total:	26,469.40	8,542.08	8,542.00	4,360.27
Department: 1400 - HUMAN RESOURCES Total:	1,173,593.05	796,422.47	941,564.00	808,772.27

City Clerk

Mission

The City Clerk's Office is committed to delivering high-quality service with professionalism, pride, and dedication to the public, City staff, and City Council. Through personalized assistance and the effective use of information technology, the office strives to ensure timely, transparent, and accessible responses to all inquiries and requests for public records and information.

Services

- Prepare and deliver all agendas and packets, ensuring legal requirements are met.
- Strive to improve citizens' access to local government by providing accurate and timely information through production and diligent care of the City's official records.
- Provide the requested documents to City staff and general public in a timely manner.
- Coordination of elections, public records request processing, records management, and the legislative process are all key processes handled by the City Clerk's Office.

Objectives for Fiscal Year 2026-2027

- Continue to respond to the diverse legislative needs of the City Council, staff, and the community in a timely and effective manner.
- Encourage and assist with online filing of annual statements in compliance with the Fair Political Practices Commission (FPPC) requirements.
- Records management program promoting transparency, accountability, and effective service delivery.
- Maintain a public records tracking system to streamline recording, tracking, and answering public records requests.
- Significantly increase the use of social media and other forms of communication with the aim of increasing public information and engagement.
- Implement Agenda Management Software.
- Implement Translation Software to meet legislative requirements.



	2023-2024 Audited	2024-2025 Audited	2025-2026 Approved Budget	2026-2027 Proposed Budget
Fund: 1000 - GENERAL FUND				
Expense				
Department: 1500 - CITY CLERK				
Category: 5 - PERSONNEL				
1000-1500-500000 Salaries Full Time	131,601.05	85,834.32	84,466.00	99,270.00
1000-1500-502100 Holiday Pay	0.00	0.00	0.00	0.00
1000-1500-510000 Overtime	16,838.91	8,437.13	0.00	0.00
1000-1500-520000 FICA	9,476.47	8,252.67	5,237.00	6,155.00
1000-1500-520100 Medicare	2,216.28	1,930.08	1,225.00	1,439.00
1000-1500-522000 Health Insurance-Employer	12,910.55	2,743.26	0.00	0.00
1000-1500-522002 Health Benefits	3,119.52	1,637.13	18,786.00	9,283.00
1000-1500-522100 Life Insurance	453.97	221.40	266.00	556.00
1000-1500-523000 Deferred Compensation	2,550.00	1,362.50	2,100.00	2,100.00
1000-1500-523002 CalPERS-Employer	17,956.71	13,014.60	12,924.00	7,942.00
1000-1500-524000 Unemployment Insurance	584.39	267.66	212.00	248.00
1000-1500-525001 Sick Leave Incentive & Vacation Cash Out	1,589.82	29,253.04	0.00	0.00
Category: 5 - PERSONNEL Total:	199,297.67	152,953.79	125,216.00	126,993.00
Category: 6 - MAINTENANCE & OPERATIONS				
1000-1500-600000 Professional Services	18,610.97	15,721.77	25,000.00	14,100.00
1000-1500-603033 Publication Services	7,352.14	1,674.69	5,000.00	5,000.00
1000-1500-604012 Promotional Pub Education	705.44	1,676.87	5,000.00	1,500.00
1000-1500-604015 Software License Agreements	500.00	1,156.43	5,782.00	5,782.00
1000-1500-610000 Supplies	611.44	228.00	5,000.00	5,000.00
1000-1500-610001 Office Supplies	0.00	478.36	0.00	0.00
1000-1500-610003 Postage	68.58	240.88	150.00	200.00
1000-1500-660000 Training & Education	286.63	0.00	1,250.00	2,000.00
1000-1500-662000 Travel, Conference & Meeting	0.00	0.00	1,200.00	2,000.00
1000-1500-663000 Membership, Dues, & Subs	572.40	557.40	485.00	585.00
1000-1500-690000 Internal Insurance Charges	26,780.04	18,993.00	15,192.00	15,192.00
1000-1500-690002 Internal Building Charges	4,683.00	2,862.96	2,082.00	0.00
1000-1500-690003 Internal Data Processing Charges	8,815.44	7,544.76	4,336.00	4,336.00
1000-1500-690004 Internal General Overhead	581.04	0.00	0.00	0.00
Category: 6 - MAINTENANCE & OPERATIONS Total:	69,567.12	51,135.12	70,477.00	55,695.00
Category: 9 - TRANSFERS				
1000-1500-911000 Transfers Out	25,243.88	13,928.64	13,928.00	3,562.25
Category: 9 - TRANSFERS Total:	25,243.88	13,928.64	13,928.00	3,562.25
Department: 1500 - CITY CLERK Total:	294,108.67	218,017.55	209,621.00	186,250.25
Expense Total:	294,108.67	218,017.55	209,621.00	186,250.25
Fund: 1000 - GENERAL FUND Total:	294,108.67	218,017.55	209,621.00	186,250.25
Proposed Budget Total:	294,108.67	218,017.55	209,621.00	186,250.25

Finance

Mission

The mission of the Finance Department is to provide timely, accurate, clear, and complete financial information to support other City departments, Council, and the Community.

Services

- Develop and monitor fiscal policy.
- Record, track, and reconcile financial information.
- Produce financial reports for committees, departments, and other government organizations.

Accomplishments for Fiscal Year 2025-2026

- Completed the Fiscal Year 2024-25 Audit.
- Implemented Tyler accounting software to improve the finance workflow.
- Implemented new Chart of Accounts to better align to GAAP standards.
- Payroll restructuring.

Objectives for Fiscal Year 2026-2027

- Complete the Fiscal Year 2025-2026 Audit.
- Continue to train staff and update finance department policies and procedures.
- Attain GFOA Budget Award.
- Implement ClearGov budgeting software.



	2023-2024 Audited	2024-2025 Audited	2025-2026 Approved Budget	2026-2027 Proposed Budget
Fund: 1000 - GENERAL FUND				
Expense				
Department: 2100 - FINANCE				
Category: 5 - PERSONNEL				
1000-2100-500000 Salaries Full Time	201,696.94	244,328.75	455,402.00	591,124.00
1000-2100-502100 Holiday Pay	0.00	0.00	0.00	0.00
1000-2100-502201 Court Standby	0.00	0.00	0.00	0.00
1000-2100-510000 Overtime	38,781.83	17,911.50	2,500.00	1,000.00
1000-2100-520000 FICA	15,245.72	16,363.79	27,926.00	34,767.00
1000-2100-520100 Medicare	3,565.62	3,827.18	6,591.00	8,550.00
1000-2100-522000 Health Insurance-Employer	28,715.32	3,909.02	10,800.00	0.00
1000-2100-522002 Health Benefits	14,463.18	20,224.44	29,419.00	58,486.00
1000-2100-522100 Life Insurance	959.89	543.44	1,186.00	1,807.00
1000-2100-523000 Deferred Compensation	3,503.00	4,571.50	11,335.00	10,540.00
1000-2100-523002 CalPERS-Employer	18,913.27	25,682.23	38,618.00	64,089.00
1000-2100-524000 Unemployment Insurance	992.85	1,112.38	1,137.00	1,474.00
1000-2100-525001 Sick Leave Incentive & Vacation Cash Out	1,538.44	5,116.44	3,000.00	3,000.00
1000-2100-525201 Car Allowance	0.00	1,406.24	4,751.00	4,750.00
1000-2100-525202 Stipend-Cell Phone	0.00	234.38	684.00	1,425.00
Category: 5 - PERSONNEL Total:	328,376.06	345,231.29	593,349.00	781,012.00
Category: 6 - MAINTENANCE & OPERATIONS				
1000-2100-600000 Professional Services	374,738.60	401,056.01	167,801.00	170,000.00
1000-2100-601000 Alarm Services	1,830.66	1,967.95	1,500.00	2,000.00
1000-2100-602000 Pest Control Services	1,545.00	412.00	250.00	420.00
1000-2100-603033 Publication Services	221.59	0.00	0.00	0.00
1000-2100-604005 Bank Service Fees	33,345.30	48,174.26	27,000.00	30,000.00
1000-2100-604033 Lease Payments	0.00	2,254.23	860.00	3,000.00
1000-2100-610000 Supplies	3,113.11	3,691.23	0.00	0.00
1000-2100-610001 Office Supplies	15,105.77	7,721.97	7,000.00	7,500.00
1000-2100-610003 Postage	6,721.22	4,611.63	5,500.00	4,000.00
1000-2100-630000 Water	1,704.53	(1,390.08)	1,500.00	1,500.00
1000-2100-630500 Sewer	533.50	578.98	700.00	700.00
1000-2100-631000 Gas & Electric	37,700.80	46,137.10	35,000.00	40,000.00
1000-2100-640000 Telephone	7,331.28	7,745.96	6,000.00	7,500.00
1000-2100-660000 Training & Education	275.00	3,543.00	2,200.00	1,000.00
1000-2100-662000 Travel, Conference & Meeting	4,672.44	12,167.56	19,500.00	10,000.00
1000-2100-663000 Membership, Dues, & Subs	35,512.40	1,167.40	1,160.00	1,000.00
1000-2100-680000 Miscellaneous Expense	273.70	(25,400.20)	0.00	0.00
1000-2100-680002 Donation	0.00	987.92	0.00	0.00
1000-2100-681000 Bad Debt	2,376.82	22,397.99	0.00	0.00
1000-2100-690000 Internal Insurance Charges	74,813.04	69,437.04	82,360.00	82,360.00
1000-2100-690002 Internal Building Charges	12,819.00	10,947.00	10,412.00	0.00
1000-2100-690003 Internal Data Processing Charges	26,446.68	22,635.00	21,680.00	21,680.00
1000-2100-690004 Internal General Overhead	1,742.04	0.00	0.00	0.00
Category: 6 - MAINTENANCE & OPERATIONS Total:	642,822.48	640,843.95	390,423.00	382,660.00
Category: 8 - DEBT SERVICE				
1000-2100-820002 Principal-Lease	18,757.69	18,895.66	0.00	0.00

	2023-2024 Audited	2024-2025 Audited	2025-2026 Approved Budget	2026-2027 Proposed Budget
1000-2100-821002 Interest-Lease	2,242.31	3,154.34	0.00	0.00
Category: 8 - DEBT SERVICE Total:	21,000.00	22,050.00	0.00	0.00
Category: 9 - TRANSFERS				
1000-2100-911000 Transfers Out	57,235.81	25,626.00	25,624.00	13,080.71
Category: 9 - TRANSFERS Total:	57,235.81	25,626.00	25,624.00	13,080.71
Department: 2100 - FINANCE Total:	1,049,434.35	1,033,751.24	1,009,396.00	1,176,752.71
Expense Total:	1,049,434.35	1,033,751.24	1,009,396.00	1,176,752.71
Fund: 1000 - GENERAL FUND Total:	1,049,434.35	1,033,751.24	1,009,396.00	1,176,752.71
Proposed Budget Total:	1,049,434.35	1,033,751.24	1,009,396.00	1,176,752.71

Police Administration

Mission

The mission of the Selma Police Department is to enhance the quality of life for our community by providing professional policing services.

- Actively engage in building strong community partnerships.
 - Provide professional employee mentorship and development.
 - Strive to achieve a culture of proactive policing.
-

Services

- Direct department operations.
- Promote community engagement through a variety of forums.
- Provide support services at special events to ensure safe and orderly community events.
- Conduct infrastructure planning to support future law enforcement service needs.

Objectives for Fiscal Year 2026-2027

- Continue community engagement efforts.
- Demonstrate a strong commitment to superior service to all community members.
- Enhance technologies and software to improve workforce efficiency and effectiveness
- Continue leadership training and succession planning.
- Improve communication to community through diverse engagement platforms.
- Enhance employee wellness



City of Selma, CA

Proposed Budget

General Fund

Police Administration

	2023-2024 Audited	2024-2025 Audited	2025-2026 Approved Budget	2026-2027 Proposed Budget
Fund: 1000 - GENERAL FUND				
Expense				
Department: 3110 - POLICE ADMINISTRATION				
Category: 5 - PERSONNEL				
1000-3110-500000 Salaries Full Time	233,727.19	262,649.69	267,057.00	274,688.00
1000-3110-501000 Salaries Part Time	20,946.50	0.00	0.00	0.00
1000-3110-502100 Holiday Pay	0.00	0.00	0.00	0.00
1000-3110-502201 Court Standby	0.00	0.00	0.00	0.00
1000-3110-510000 Overtime	17,045.34	138.19	0.00	0.00
1000-3110-513001 Overtime-Call Back	129.47	0.00	0.00	0.00
1000-3110-520000 FICA	15,854.91	15,602.93	15,211.00	15,188.00
1000-3110-520100 Medicare	3,762.01	3,776.30	3,873.00	3,983.00
1000-3110-522000 Health Insurance-Employer	13,203.33	0.00	0.00	0.00
1000-3110-522002 Health Benefits	12,377.52	24,608.76	27,616.00	34,051.00
1000-3110-522100 Life Insurance	429.28	409.38	524.00	1,138.00
1000-3110-523000 Deferred Compensation	200.00	0.00	6,200.00	20,000.00
1000-3110-523002 CalPERS-Employer	37,421.47	49,634.08	50,455.00	47,085.00
1000-3110-524000 Unemployment Insurance	1,052.42	1,129.48	668.00	687.00
1000-3110-525001 Sick Leave Incentive & Vacation Cash Out	0.00	0.00	0.00	0.00
1000-3110-525200 Uniform Allowance	1,200.00	1,500.00	0.00	0.00
1000-3110-525202 Stipend-Cell Phone	720.00	1,175.00	720.00	1,500.00
Category: 5 - PERSONNEL Total:	358,069.44	360,623.81	372,324.00	398,320.00
Category: 6 - MAINTENANCE & OPERATIONS				
1000-3110-600000 Professional Services	8,502.99	104.90	1,000.00	1,000.00
1000-3110-604012 Promotional Pub Education	1,673.86	2,808.26	3,000.00	3,000.00
1000-3110-604033 Lease Payments	0.00	3,475.33	3,008.00	3,000.00
1000-3110-610000 Supplies	931.41	716.94	1,500.00	1,500.00
1000-3110-640000 Telephone	0.00	0.00	0.00	0.00
1000-3110-660000 Training & Education	2,434.75	0.00	2,000.00	2,500.00
1000-3110-662000 Travel, Conference & Meeting	2,028.15	730.05	1,000.00	3,000.00
1000-3110-663000 Membership, Dues, & Subs	350.00	1,450.00	1,500.00	1,500.00
1000-3110-690000 Internal Insurance Charges	43,944.00	46,317.96	51,594.00	51,594.00
1000-3110-690001 Internal Fleet Charges	16,002.00	13,491.48	48,387.00	48,387.00
1000-3110-690002 Internal Building Charges	14,979.96	8,403.96	9,860.00	0.00
1000-3110-690003 Internal Data Processing Charges	4,408.20	2,882.04	8,672.00	8,672.00
1000-3110-690004 Internal General Overhead	581.04	0.00	0.00	0.00
Category: 6 - MAINTENANCE & OPERATIONS Total:	95,836.36	80,380.92	131,521.00	124,153.00
Category: 9 - TRANSFERS				
1000-3110-911000 Transfers Out	34,551.66	16,465.20	16,464.00	7,109.82
Category: 9 - TRANSFERS Total:	34,551.66	16,465.20	16,464.00	7,109.82
Department: 3110 - POLICE ADMINISTRATION Total:	488,457.46	457,469.93	520,309.00	529,582.82
Expense Total:	488,457.46	457,469.93	520,309.00	529,582.82
Fund: 1000 - GENERAL FUND Total:	488,457.46	457,469.93	520,309.00	529,582.82
Proposed Budget Total:	488,457.46	457,469.93	520,309.00	529,582.82

Police Field Operations

Mission

The mission of the Selma Police Department is to enhance the quality of life for our community by providing professional policing services and build Community Partnerships.

- Actively engage in building strong community partnerships.
 - Provide professional employee mentorship and development.
 - Strive to achieve a culture of proactive policing.
-

Services

- Crime reduction through proactive policing techniques.
- Response to crimes in progress, and both emergency and non-emergency calls for service.
- Community outreach and engagement.
- Address quality of life issues.
- Work in partnership with mental health services.

Achievements for Fiscal Year 2025-2026

- Zero homicides occurred within the City of Selma.
- No reported fatalities related to traffic collisions.
- Continued reduction in reported part one crimes.
- Updated department technologies to streamline services.

Objectives for Fiscal Year 2026-2027

- Commitment to proactive policing tactics to curtail violent crime.
- Persistent focus on targeted traffic enforcement.
- Continued dedication to illegal firearm seizures.
- Advanced training for professional development of staff.
- Enhance employee wellness



	2023-2024 Audited	2024-2025 Audited	2025-2026 Approved Budget	2026-2027 Proposed Budget
Fund: 1000 - GENERAL FUND				
Expense				
Department: 3120 - POLICE FIELD OPERATIONS				
Category: 5 - PERSONNEL				
1000-3120-500000 Salaries Full Time	2,844,554.86	1,586,576.00	1,555,556.00	1,897,451.00
1000-3120-501000 Salaries Part Time	118,525.12	6,910.98	0.00	0.00
1000-3120-502100 Holiday Pay	118,025.80	85,531.63	80,767.00	95,300.00
1000-3120-502200 Court Appearance	10,052.65	2,549.22	5,000.00	2,000.00
1000-3120-502201 Court Standby	23,525.85	14,334.63	15,000.00	10,000.00
1000-3120-502300 On Call	0.00	250.00	0.00	0.00
1000-3120-502400 Officer In Charge	340.76	688.15	1,000.00	1,050.00
1000-3120-503000 Grant Hours	2,921.92	7,988.82	0.00	0.00
1000-3120-510000 Overtime	187,777.38	124,366.95	80,000.00	100,000.00
1000-3120-511000 Overtime-Training	38,294.67	19,141.08	30,000.00	30,000.00
1000-3120-511001 Overtime-Range Training	9,993.67	6,256.21	20,000.00	10,000.00
1000-3120-512000 Overtime-Special Event	17,477.61	9,187.71	15,000.00	10,000.00
1000-3120-513000 Overtime-Holdover	68,943.79	26,751.11	35,000.00	15,000.00
1000-3120-513001 Overtime-Call Back	13,570.45	6,042.74	10,000.00	5,000.00
1000-3120-513002 Overtime-Minimum Staffing	62,839.19	38,354.62	40,001.00	20,000.00
1000-3120-520000 FICA	217,200.87	127,161.66	99,389.00	121,550.00
1000-3120-520100 Medicare	50,796.96	29,739.42	23,245.00	28,427.00
1000-3120-522000 Health Insurance-Employer	287,476.26	4,296.36	0.00	0.00
1000-3120-522002 Health Benefits	177,163.52	205,383.60	199,385.00	273,991.00
1000-3120-522100 Life Insurance	7,099.19	3,201.57	3,164.00	5,452.00
1000-3120-523000 Deferred Compensation	21,362.50	18,827.50	15,100.00	17,400.00
1000-3120-523002 CalPERS-Employer	417,301.37	273,461.11	250,014.00	308,427.00
1000-3120-524000 Unemployment Insurance	13,223.60	8,320.31	4,008.00	4,901.00
1000-3120-524001 Workers' Compensation Insurance	120,013.92	13,928.64	50,335.00	52,852.00
1000-3120-525001 Sick Leave Incentive & Vacation Cash Out	88,923.19	99,391.10	0.00	0.00
1000-3120-525200 Uniform Allowance	30,703.27	21,815.78	19,800.00	23,400.00
1000-3120-525202 Stipend-Cell Phone	4,364.00	2,540.00	2,220.00	1,440.00
Category: 5 - PERSONNEL Total:	4,952,472.37	2,742,996.90	2,553,984.00	3,033,641.00
Category: 6 - MAINTENANCE & OPERATIONS				
1000-3120-600000 Professional Services	260,834.65	24,518.17	38,000.00	38,000.00
1000-3120-601000 Alarm Services	356.16	382.88	299.00	300.00
1000-3120-602000 Pest Control Services	270.00	262.00	0.00	200.00
1000-3120-604000 Lab Services	3,939.00	6,822.00	5,000.00	5,000.00
1000-3120-604002 Investigative Services	851.88	1,928.44	0.00	0.00
1000-3120-604033 Lease Payments	0.00	3,475.33	3,008.00	3,000.00
1000-3120-610000 Supplies	61,250.97	58,763.15	55,000.00	55,000.00
1000-3120-610002 Uniforms	199.95	0.00	1,000.00	500.00
1000-3120-610003 Postage	201.82	558.52	0.00	0.00
1000-3120-610013 Animal Care Supplies	1,055.12	2,163.13	1,000.00	1,000.00
1000-3120-610250 Equipment Repair Supplies	1,985.00	0.00	1,000.00	1,000.00
1000-3120-620100 Maintenance Agreements	11,486.05	0.00	0.00	0.00
1000-3120-630000 Water	1,692.64	2,427.15	1,640.00	1,722.00
1000-3120-630500 Sewer	533.50	578.98	558.00	586.00

Proposed Budget
**General Fund
Police Field Operations**

		2023-2024 Audited	2024-2025 Audited	2025-2026 Approved Budget	2026-2027 Proposed Budget
1000-3120-631000	Gas & Electric	53,260.00	50,342.66	40,607.00	42,637.00
1000-3120-640000	Telephone	26,039.28	26,086.44	23,884.00	25,078.00
1000-3120-642000	Internet	923.80	1,671.38	965.00	0.00
1000-3120-643000	Radios, Communication, Etc.	6,459.08	4,272.34	6,000.00	4,000.00
1000-3120-660000	Training & Education	31,254.39	25,334.38	25,000.00	30,000.00
1000-3120-660001	Training-POST	9,198.94	650.54	0.00	0.00
1000-3120-660002	Training-POST Reim	0.00	(35.51)	0.00	0.00
1000-3120-662000	Travel, Conference & Meeting	110.75	0.00	2,000.00	2,000.00
1000-3120-663000	Membership, Dues, & Subs	1,300.00	1,574.00	1,999.00	1,500.00
1000-3120-690000	Internal Insurance Charges	575,086.44	416,175.00	403,754.00	403,754.00
1000-3120-690001	Internal Fleet Charges	240,025.92	202,374.96	403,223.00	403,223.00
1000-3120-690002	Internal Building Charges	67,409.04	37,818.00	44,368.00	0.00
1000-3120-690003	Internal Data Processing Charges	154,274.40	132,037.92	96,477.00	96,477.00
1000-3120-690004	Internal General Overhead	8,419.92	0.00	0.00	0.00
Category: 6 - MAINTENANCE & OPERATIONS Total:		1,518,418.70	1,000,181.86	1,154,782.00	1,114,977.00
Category: 7 - CAPITAL OUTLAY					
1000-3120-710000	Equipment	304,512.24	0.00	0.00	0.00
Category: 7 - CAPITAL OUTLAY Total:		304,512.24	0.00	0.00	0.00
Category: 8 - DEBT SERVICE					
1000-3120-810000	Principal-Lease	71,702.90	0.00	0.00	0.00
1000-3120-811000	Interest-Lease	944.61	69,650.20	0.00	0.00
1000-3120-820002	Principal-Lease	10,575.39	9,330.64	0.00	0.00
Category: 8 - DEBT SERVICE Total:		83,222.90	78,980.84	0.00	0.00
Category: 9 - TRANSFERS					
1000-3120-911000	Transfers Out	479,184.20	246,627.12	246,602.00	28,243.33
Category: 9 - TRANSFERS Total:		479,184.20	246,627.12	246,602.00	28,243.33
Department: 3120 - POLICE FIELD OPERATIONS Total:		7,337,810.41	4,068,786.72	3,955,368.00	4,176,861.33
Expense Total:		7,337,810.41	4,068,786.72	3,955,368.00	4,176,861.33
Fund: 1000 - GENERAL FUND Total:		7,337,810.41	4,068,786.72	3,955,368.00	4,176,861.33
Proposed Budget Total:		7,337,810.41	4,068,786.72	3,955,368.00	4,176,861.33

Police Support

Mission

Selma Police Department's mission is to enhance the quality of life through professional policing services and building Community Partnerships.

- Actively build strong community partnerships.
 - Provide professional mentorship and development.
 - Maintain proactive policing culture.
-

Services

- Support Police Field Operations
- Investigations
- School Resource Officer (SRO) Program
- Records Management, Public Records Act Compliance
- Adult Compliance Team (Parole, Probation Compliance)
- Property and Evidence Management
- CA Dept. of Alcoholic Beverage Control (ABC) Grant
- Temporary Holding Facility and Jail Cell Compliance

Achievements for Fiscal Year 2025-2026

- Implemented Employee Mental Health and Wellness Program.
- Enhanced School Safety with Fresno County Education Targeted Violence Prevention Taskforce (TVPTF).
- Advanced Investigation, leadership, Public Records Act compliance.
- Completed CA DOJ Tobacco Grant.
- Reduction in gang and gun violence, through officer assigned to Fresno County MAGEC
- Implemented NIBRS reporting.

Objectives for Fiscal Year 2026-2027

- Reduce gun violence and violent crime with coordinated investigations.
- Active Shooter Awareness Training for SUSD staff.
- Streamline intelligence sharing with patrol Operations



	2023-2024 Audited	2024-2025 Audited	2025-2026 Approved Budget	2026-2027 Proposed Budget
Fund: 1000 - GENERAL FUND				
Expense				
Department: 3130 - POLICE SUPPORT				
Category: 5 - PERSONNEL				
1000-3130-500000 Salaries Full Time	541,841.37	1,028,261.39	782,760.00	896,119.00
1000-3130-501000 Salaries Part Time	48,881.23	10,932.90	20,679.00	0.00
1000-3130-502100 Holiday Pay	9,496.55	23,684.98	39,897.00	36,000.00
1000-3130-502200 Court Appearance	210.79	0.00	2,500.00	2,625.00
1000-3130-502201 Court Standby	639.40	405.62	1,000.00	1,050.00
1000-3130-502300 On Call	650.00	0.00	2,000.00	2,100.00
1000-3130-502400 Officer In Charge	37.66	0.00	0.00	0.00
1000-3130-503000 Grant Hours	1,611.17	3,222.36	0.00	0.00
1000-3130-510000 Overtime	44,086.84	94,404.71	55,000.00	55,000.00
1000-3130-511000 Overtime-Training	2,915.27	1,374.72	1,500.00	2,000.00
1000-3130-511001 Overtime-Range Training	0.00	138.80	3,000.00	2,000.00
1000-3130-512000 Overtime-Special Event	0.00	193.69	1,000.00	1,000.00
1000-3130-513000 Overtime-Holdover	8,121.35	6,485.91	4,000.00	5,000.00
1000-3130-513001 Overtime-Call Back	7,469.19	1,219.98	10,000.00	5,000.00
1000-3130-513002 Overtime-Minimum Staffing	3,103.88	0.00	0.00	1,000.00
1000-3130-520000 FICA	41,665.45	71,658.55	49,670.00	55,870.00
1000-3130-520100 Medicare	9,744.32	16,758.80	11,617.00	13,118.00
1000-3130-522000 Health Insurance-Employer	85,701.52	6,995.23	0.00	0.00
1000-3130-522002 Health Benefits	41,084.79	161,357.87	130,523.00	148,065.00
1000-3130-522100 Life Insurance	1,653.06	1,633.13	1,557.00	1,893.00
1000-3130-523000 Deferred Compensation	7,287.50	7,450.00	6,000.00	8,100.00
1000-3130-523002 CalPERS-Employer	79,877.33	129,961.90	128,360.00	143,949.00
1000-3130-524000 Unemployment Insurance	2,600.17	4,880.35	2,003.00	2,262.00
1000-3130-525001 Sick Leave Incentive & Vacation Cash Out	10,821.96	22,768.88	0.00	0.00
1000-3130-525200 Uniform Allowance	6,806.80	9,972.77	7,100.00	8,300.00
1000-3130-525202 Stipend-Cell Phone	2,910.00	3,540.00	3,060.00	2,880.00
Category: 5 - PERSONNEL Total:	959,217.60	1,607,302.54	1,263,226.00	1,393,331.00
Category: 6 - MAINTENANCE & OPERATIONS				
1000-3130-600000 Professional Services	48,042.31	32,710.86	23,000.00	23,000.00
1000-3130-601000 Alarm Services	356.16	382.88	300.00	0.00
1000-3130-602000 Pest Control Services	270.00	262.00	0.00	0.00
1000-3130-604005 Bank Service Fees	0.00	2,674.59	0.00	0.00
1000-3130-604015 Software License Agreements	1,200.00	0.00	11,500.00	11,500.00
1000-3130-604033 Lease Payments	0.00	3,475.33	3,008.00	3,200.00
1000-3130-610000 Supplies	22,942.00	22,218.68	15,000.00	15,000.00
1000-3130-610001 Office Supplies	0.00	444.66	3,000.00	0.00
1000-3130-610002 Uniforms	0.00	835.07	1,000.00	1,000.00
1000-3130-610003 Postage	4,448.22	3,793.17	5,000.00	5,000.00
1000-3130-620100 Maintenance Agreements	70,077.01	46,552.32	0.00	0.00
1000-3130-630000 Water	1,692.65	2,427.15	1,640.00	1,722.00
1000-3130-630500 Sewer	533.50	578.98	600.00	630.00
1000-3130-631000 Gas & Electric	53,260.05	50,342.69	40,000.00	42,000.00
1000-3130-640000 Telephone	17,839.48	17,687.08	17,047.00	17,899.00

Proposed Budget

**General Fund
Police Support**

		2023-2024 Audited	2024-2025 Audited	2025-2026 Approved Budget	2026-2027 Proposed Budget
1000-3130-643000	Radios, Communication, Etc.	0.00	95.97	6,000.00	6,000.00
1000-3130-660000	Training & Education	22,906.93	25,014.09	25,000.00	20,000.00
1000-3130-660001	Training-POST	7,009.27	0.00	0.00	0.00
1000-3130-662000	Travel, Conference & Meeting	2,152.84	5,662.34	8,000.00	3,000.00
1000-3130-663000	Membership, Dues, & Subs	175.00	485.00	2,000.00	2,000.00
1000-3130-680003	Refunds-Admin Citation Appeals	0.00	0.00	0.00	500.00
1000-3130-690000	Internal Insurance Charges	138,005.04	217,116.00	174,675.00	174,675.00
1000-3130-690001	Internal Fleet Charges	24,003.00	20,237.64	24,193.00	24,193.00
1000-3130-690002	Internal Building Charges	67,409.04	37,818.00	44,368.00	0.00
1000-3130-690003	Internal Data Processing Charges	70,524.96	60,359.64	21,680.00	21,680.00
1000-3130-690004	Internal General Overhead	4,935.96	0.00	0.00	0.00
Category: 6 - MAINTENANCE & OPERATIONS Total:		557,783.42	551,174.14	427,011.00	372,999.00
Category: 7 - CAPITAL OUTLAY					
1000-3130-710000	Equipment	2,240.46	19,059.25	0.00	0.00
Category: 7 - CAPITAL OUTLAY Total:		2,240.46	19,059.25	0.00	0.00
Category: 9 - TRANSFERS					
1000-3130-911000	Transfers Out	112,056.44	55,330.68	55,326.00	125,889.90
Category: 9 - TRANSFERS Total:		112,056.44	55,330.68	55,326.00	125,889.90
Department: 3130 - POLICE SUPPORT Total:		1,631,297.92	2,232,866.61	1,745,563.00	1,892,219.90
Expense Total:		1,631,297.92	2,232,866.61	1,745,563.00	1,892,219.90
Fund: 1000 - GENERAL FUND Total:		1,631,297.92	2,232,866.61	1,745,563.00	1,892,219.90
Proposed Budget Total:		1,631,297.92	2,232,866.61	1,745,563.00	1,892,219.90

Code Enforcement

Mission

The mission of the Selma Police Department is to enhance the quality of life for our community by providing professional policing services and build Community Partnerships.

- Actively engage in building strong community partnerships.
 - Provide professional employee mentorship and development.
 - Strive to achieve a culture of proactive policing.
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Services

- Ensure Community Compliance of Ordinances to Improve the quality of life
- Enforce Ordinances for Safety and Public Welfare.
- Identify and Address Public Nuisances through Ordinance Enforcement.
- Vehicle and Weed Abatement.

Achievements for Fiscal Year 2025-2026

- Created and managed Code Enforcement cases related to nuisance abatement, ordinance violations, and community concerns.
- Collaborated with the California Department of Transportation (Caltrans) and other partner agencies to address nuisance-related issues.
- Conducted a citywide Weed Abatement Campaign to reduce fire hazards and improve neighborhood appearance.
- **Objectives for Fiscal Year 2026-2027**
- Increase public education and awareness regarding ordinances affecting quality-of-life issues.
- Strengthen collaboration with property owners to encourage voluntary compliance and timely correction of violations.
- Expand partnerships with community groups, businesses, and stakeholders to promote shared responsibility.



	2023-2024 Audited	2024-2025 Audited	2025-2026 Approved Budget	2026-2027 Proposed Budget
Fund: 1000 - GENERAL FUND				
Expense				
Department: 3131 - CODE ENFORCEMENT				
Category: 5 - PERSONNEL				
1000-3131-500000 Salaries Full Time	0.00	0.00	118,888.00	124,599.00
1000-3131-502100 Holiday Pay	0.00	0.00	0.00	0.00
1000-3131-510000 Overtime	0.00	0.00	4,000.00	4,200.00
1000-3131-511000 Overtime-Training	0.00	0.00	0.00	0.00
1000-3131-520000 FICA	0.00	0.00	7,372.00	7,725.00
1000-3131-520100 Medicare	0.00	0.00	1,724.00	1,807.00
1000-3131-522000 Health Insurance ER	0.00	0.00	0.00	0.00
1000-3131-522002 Health Benefits	0.00	0.00	18,159.00	20,515.00
1000-3131-522100 Life Insurance	0.00	0.00	206.00	445.00
1000-3131-523000 Deferred Compensation	0.00	0.00	1,200.00	0.00
1000-3131-523002 CalPERS-Employer	0.00	0.00	9,464.00	9,968.00
1000-3131-524000 Unemployment Insurance	0.00	0.00	298.00	311.00
1000-3131-525001 Sick Leave Incentive & Vacation Cash Out	0.00	0.00	0.00	0.00
1000-3131-525200 Uniform Allowance	0.00	0.00	1,700.00	1,700.00
1000-3131-525202 Stipend-Cell Phone	0.00	0.00	480.00	960.00
Category: 5 - PERSONNEL Total:	0.00	0.00	163,491.00	172,230.00
Category: 6 - MAINTENANCE & OPERATIONS				
1000-3131-600000 Professional Services	0.00	0.00	1,500.00	1,000.00
1000-3131-610000 Supplies	0.00	0.00	3,000.00	1,500.00
1000-3131-610001 Office Supplies	0.00	0.00	500.00	250.00
1000-3131-610003 Postage	0.00	0.00	2,000.00	2,000.00
1000-3131-660000 Training & Education	0.00	0.00	3,000.00	1,500.00
1000-3131-690000 Internal Insurance Charges	0.00	0.00	22,103.00	22,103.00
1000-3131-690003 Internal Data Processing Charges	0.00	0.00	8,672.00	8,672.00
Category: 6 - MAINTENANCE & OPERATIONS Total:	0.00	0.00	40,775.00	37,025.00
Department: 3131 - CODE ENFORCEMENT Total:	0.00	0.00	204,266.00	209,255.00
Expense Total:	0.00	0.00	204,266.00	209,255.00
Fund: 1000 - GENERAL FUND Total:	0.00	0.00	204,266.00	209,255.00
Proposed Budget Total:	0.00	0.00	204,266.00	209,255.00

Dispatch

Mission

Selma Police Department's mission is to enhance the quality of life for our community by providing professional policing services and build Community Partnerships.

- Actively build strong community partnerships.
 - Provide professional employee mentorship and development.
 - Maintain a culture of proactive policing.
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Services

- Provide Superior Service Through Call Taking.
- Dispatch Emergency Traffic promptly and efficiently.
- Obtain Critical Information for Effective Operational Response
- Connect the Community to City Services.

Achievements for Fiscal Year 2025-2026

- Filled vacant dispatch positions, improved staffing levels and operation coverage within the Communications Center.
- Expanded and enhanced dispatcher training opportunities, including advanced training to improve performance, efficiency, and response capabilities.
- Implemented updated public safety technologies and software systems, including RapidSOS and Axon body-worn camera integration, to improve communication, situational awareness, and evidence management.

Objectives for Fiscal Year 2026-2027

- Obtain CALOES funding for program upgrade.
- Full Transition to NIBRS.
- Maintain Staffing Above 95%.
- Enhance Employee Wellness.



	2023-2024 Audited	2024-2025 Audited	2025-2026 Approved Budget	2026-2027 Proposed Budget
Fund: 1000 - GENERAL FUND				
Expense				
Department: 3132 - DISPATCH				
Category: 5 - PERSONNEL				
1000-3132-500000 Salaries Full Time	0.00	0.00	391,352.00	446,260.00
1000-3132-501000 Salaries Part Time	0.00	0.00	134,855.00	134,855.00
1000-3132-502100 Holiday Pay	0.00	0.00	19,674.00	22,742.25
1000-3132-510000 Overtime	0.00	0.00	20,000.00	25,000.00
1000-3132-513000 Overtime-Holdover	0.00	0.00	0.00	500.00
1000-3132-520000 FICA	0.00	0.00	33,658.00	37,053.58
1000-3132-520100 Medicare	0.00	0.00	7,872.00	8,665.76
1000-3132-522002 Health Benefits	0.00	0.00	81,081.00	88,786.25
1000-3132-522100 Life Insurance	0.00	0.00	1,026.00	3,001.00
1000-3132-523000 Deferred Compensation	0.00	0.00	3,600.00	4,800.00
1000-3132-523002 CalPERS-Employer	0.00	0.00	32,478.00	37,022.67
1000-3132-524000 Unemployment Insurance	0.00	0.00	1,358.00	1,494.10
1000-3132-525001 Sick Leave Incentive & Vacation Cash Out	0.00	0.00	0.00	0.00
1000-3132-525200 Uniform Allowance	0.00	0.00	4,600.00	5,198.00
Category: 5 - PERSONNEL Total:	0.00	0.00	731,554.00	815,378.61
Category: 6 - MAINTENANCE & OPERATIONS				
1000-3132-600000 Professional Services	0.00	0.00	7,300.00	5,000.00
1000-3132-604033 Lease Payments	0.00	0.00	3,008.00	0.00
1000-3132-610000 Supplies	0.00	0.00	1,500.00	1,500.00
1000-3132-660000 Training & Education	0.00	0.00	15,000.00	10,000.00
1000-3132-662000 Travel, Conference & Meeting	0.00	0.00	1,000.00	2,000.00
1000-3132-690000 Internal Insurance Charges	0.00	0.00	101,781.00	101,781.00
Category: 6 - MAINTENANCE & OPERATIONS Total:	0.00	0.00	129,589.00	120,281.00
Department: 3132 - DISPATCH Total:	0.00	0.00	861,143.00	935,659.61
Expense Total:	0.00	0.00	861,143.00	935,659.61
Fund: 1000 - GENERAL FUND Total:	0.00	0.00	861,143.00	935,659.61
Proposed Budget Total:	0.00	0.00	861,143.00	935,659.61

Fire Administration

Mission

The Selma Fire Department is committed to providing the highest level of public service to the citizens of Selma and our surrounding communities. We do so by taking an all-hazards approach while protecting life, property, and the environment as we maintain a continuous pursuit of excellence in our profession.

Services

- All Risk Fire Protection
- ALS Ambulance Transport Services
- Fire Prevention and Public Education.

Accomplishments for Fiscal Year 2025-2026

- Created New Division Chief of EMS position
- Updated Multi-Jurisdictional Local Hazard Mitigation Plan
- Entered Selma Unified School Partner Program Agreement
- Entered Valley Regional Occupational Program EMT Training Agreement

Objectives for Fiscal Year 2026-2027

- Relocate EMS Staff to New Fire Station Campus.
- Complete the design phase for the new fire station.
- Develop and update Fleet Replacement Program
- Develop and update operational policies and procedures.



	2023-2024 Audited	2024-2025 Audited	2025-2026 Approved Budget	2026-2027 Proposed Budget
Fund: 1000 - GENERAL FUND				
Expense				
Department: 3210 - FIRE ADMINISTRATION				
Category: 5 - PERSONNEL				
1000-3210-500000 Salaries Full Time	93,414.06	129,269.51	64,987.00	139,371.00
1000-3210-501000 Salaries Part Time	8,512.75	0.00	0.00	0.00
1000-3210-502100 Holiday Pay	0.00	0.00	0.00	0.00
1000-3210-502400 Officer In Charge	0.00	3.36	0.00	0.00
1000-3210-510000 Overtime	345.52	543.42	500.00	525.00
1000-3210-520000 FICA	7,368.94	7,820.07	3,701.00	7,737.00
1000-3210-520100 Medicare	1,723.31	1,899.77	943.00	2,021.00
1000-3210-522000 Health Insurance-Employer	8,513.73	1,749.07	0.00	0.00
1000-3210-522002 Health Benefits	3,804.31	8,956.53	5,905.00	23,287.00
1000-3210-522100 Life Insurance	324.81	320.67	162.00	421.00
1000-3210-523000 Deferred Compensation	2,291.55	3,387.34	1,775.00	11,050.00
1000-3210-523002 CalPERS-Employer	15,605.73	21,320.35	11,186.00	23,670.00
1000-3210-524000 Unemployment Insurance	287.02	331.69	163.00	348.00
1000-3210-525001 Sick Leave Incentive & Vacation Cash Out	11,569.56	0.00	0.00	0.00
1000-3210-525200 Uniform Allowance	315.55	0.00	0.00	0.00
1000-3210-525202 Stipend-Cell Phone	865.00	750.00	375.00	750.00
Category: 5 - PERSONNEL Total:	154,941.84	176,351.78	89,697.00	209,180.00
Category: 6 - MAINTENANCE & OPERATIONS				
1000-3210-600000 Professional Services	15.60	113.15	37,500.00	37,500.00
1000-3210-601000 Alarm Services	701.79	754.44	650.00	0.00
1000-3210-601001 Dispatching Services	37,326.52	38,506.61	43,500.00	65,000.00
1000-3210-602000 Pest Control Services	195.00	149.50	500.00	0.00
1000-3210-604033 Lease Payments	0.00	1,408.92	1,719.00	1,800.00
1000-3210-610000 Supplies	2,003.53	1,190.35	2,500.00	2,500.00
1000-3210-610001 Office Supplies	0.00	1,029.87	1,000.00	0.00
1000-3210-610002 Uniforms	2,683.84	3,709.21	1,500.00	1,500.00
1000-3210-610003 Postage	110.32	148.84	150.00	0.00
1000-3210-630000 Water	912.72	961.15	950.00	950.00
1000-3210-630500 Sewer	266.76	289.50	350.00	350.00
1000-3210-631000 Gas & Electric	7,757.05	9,660.65	7,500.00	7,500.00
1000-3210-640000 Telephone	14,859.83	19,535.90	15,000.00	15,000.00
1000-3210-660000 Training & Education	0.00	0.00	2,500.00	2,500.00
1000-3210-661001 Medic Certification	0.00	158.17	500.00	200.00
1000-3210-662000 Travel, Conference & Meeting	1,521.41	2,679.79	3,000.00	3,000.00
1000-3210-663000 Membership, Dues, & Subs	11,489.85	1,414.67	12,500.00	15,000.00
1000-3210-690000 Internal Insurance Charges	17,337.96	19,767.96	11,779.00	11,779.00
1000-3210-690001 Internal Fleet Charges	8,001.00	6,746.28	24,193.00	24,193.00
1000-3210-690002 Internal Building Charges	29,343.00	30,843.00	30,334.00	0.00
1000-3210-690003 Internal Data Processing Charges	8,815.44	7,544.76	8,672.00	8,672.00
1000-3210-690004 Internal General Overhead	581.04	0.00	0.00	0.00
Category: 6 - MAINTENANCE & OPERATIONS Total:	143,922.66	146,612.72	206,297.00	197,444.00
Category: 8 - DEBT SERVICE				
1000-3210-810000 Principal-Lease	54,656.33	56,235.90	57,861.00	0.00
1000-3210-811001 Interest-2016 Fire Truck Lease	4,876.97	3,297.40	1,672.00	0.00

Proposed Budget

General Fund
Fire Administration

	2023-2024 Audited	2024-2025 Audited	2025-2026 Approved Budget	2026-2027 Proposed Budget
1000-3210-812000 Vehicle Lease	0.00	0.00	0.00	0.00
Category: 8 - DEBT SERVICE Total:	59,533.30	59,533.30	59,533.00	0.00
Category: 9 - TRANSFERS				
1000-3210-911000 Transfers Out	23,978.41	15,721.92	15,721.00	8,404.61
Category: 9 - TRANSFERS Total:	23,978.41	15,721.92	15,721.00	8,404.61
Department: 3210 - FIRE ADMINISTRATION Total:	382,376.21	398,219.72	371,248.00	415,028.61
Expense Total:	382,376.21	398,219.72	371,248.00	415,028.61
Fund: 1000 - GENERAL FUND Total:	382,376.21	398,219.72	371,248.00	415,028.61
Proposed Budget Total:	382,376.21	398,219.72	371,248.00	415,028.61

Fire Operations & Support

Mission

The Selma Fire Department is committed to providing the highest level of public service to the citizens of Selma and our surrounding communities. We do so by taking an all-hazards approach while protecting life, property, and the environment as we maintain a continuous pursuit of excellence in our profession.

Services

- All Hazard Fire Protection
- ALS Engine Response
- Public Education
- Business Inspection Program

Accomplishments for Fiscal Year 2025-2026

- Purchased new dual-band handheld radios to enhance emergency communications
- Replaced fire attack hose lines and nozzle compliments on first out apparatus
- Responded to multiple California Master Mutual Aid Incidents.
- Conducted inter-agency live burns.
- Provided training opportunities for department members.

Objectives for Fiscal Year 2026-2027

- Continue with training opportunities.
- Strive to meet response time standards.
- Continuing response to wildland incidents.
- Enhance auto-aid agreements with partner agencies.

Performance Measures	CY 2025 Actuals	CY 2026 Projected
Training Hours	240 per firefighter	240 per firefighter minimum
Incident Response	2,743	2,880
Wildland Responses	8	As Needed
Multi-Agency Training	10	12



	2023-2024 Audited	2024-2025 Audited	2025-2026 Approved Budget	2026-2027 Proposed Budget
Fund: 1000 - GENERAL FUND				
Expense				
Department: 3220 - FIRE OPERATIONS & SUPPORT				
Category: 5 - PERSONNEL				
1000-3220-500000 Salaries Full Time	1,572,763.05	1,549,378.33	1,425,430.00	1,686,791.95
1000-3220-502100 Holiday Pay	129,546.99	174,056.70	193,953.00	224,200.00
1000-3220-502400 Officer In Charge	3,666.44	4,453.70	0.00	0.00
1000-3220-510000 Overtime	465,277.16	635,339.79	300,000.00	300,000.00
1000-3220-511000 Overtime-Training	17,593.86	11,034.46	10,000.00	10,500.00
1000-3220-512000 Overtime-Special Event	17,438.15	67,502.15	87,092.00	91,447.00
1000-3220-513001 Overtime-Call Back	2,963.54	961.95	0.00	0.00
1000-3220-520000 FICA	142,728.10	150,472.78	107,451.00	124,292.80
1000-3220-520100 Medicare	33,772.32	38,726.39	25,228.00	29,704.58
1000-3220-522000 Health Insurance-Employer	152,021.31	4,389.05	0.00	0.00
1000-3220-522002 Health Benefits	77,751.21	176,114.31	197,563.00	249,437.76
1000-3220-522100 Life Insurance	5,845.75	4,484.42	5,179.00	5,723.22
1000-3220-523000 Deferred Compensation	15,962.50	17,881.25	16,425.00	18,000.00
1000-3220-523002 CalPERS-Employer	273,129.75	320,815.02	259,086.00	329,549.00
1000-3220-524000 Unemployment Insurance	8,478.87	10,460.48	4,350.00	5,121.48
1000-3220-524001 Workers' Compensation Insurance	29,748.89	110,237.52	0.00	7,000.00
1000-3220-525001 Sick Leave Incentive & Vacation Cash Out	63,555.17	56,139.70	19,436.00	20,408.00
1000-3220-525100 Physical Fitness Reimbursement	1,000.00	308.00	0.00	0.00
1000-3220-525200 Uniform Allowance	16,917.15	19,206.61	15,000.00	15,500.00
1000-3220-525202 Stipend-Cell Phone	2,070.00	990.00	900.00	0.00
1000-3220-530000 FLSA	92,406.89	152,890.98	157,587.00	181,650.00
Category: 5 - PERSONNEL Total:	3,124,637.10	3,505,843.59	2,824,680.00	3,299,325.79
Category: 6 - MAINTENANCE & OPERATIONS				
1000-3220-600000 Professional Services	6,875.62	21,882.66	9,500.00	20,000.00
1000-3220-602000 Pest Control Services	638.52	909.00	0.00	0.00
1000-3220-604001 Linen Services	1,764.15	2,087.41	2,000.00	2,200.00
1000-3220-604008 Auto Service Repairs	0.00	85,435.37	80,024.00	125,000.00
1000-3220-604009 Auto Service Towing	0.00	585.00	500.00	500.00
1000-3220-604016 Strike Team Travel	2,165.32	9,896.97	13,000.00	0.00
1000-3220-604019 Maintenance SCBA's	3,000.00	3,202.36	5,000.00	10,000.00
1000-3220-604020 Maintenance Turn Out	8,436.47	4,734.00	12,000.00	12,000.00
1000-3220-604033 Lease Payments	0.00	1,408.92	1,719.00	1,800.00
1000-3220-610000 Supplies	13,022.90	14,561.38	12,000.00	12,000.00
1000-3220-610001 Office Supplies	0.00	388.06	500.00	0.00
1000-3220-610002 Uniforms	399.47	29.27	1,500.00	1,500.00
1000-3220-610003 Postage	110.32	148.84	150.00	150.00
1000-3220-610250 Equipment Repair Supplies	1,937.74	1,258.03	3,000.00	3,000.00
1000-3220-620100 Maintenance Agreements	6,427.31	15,630.44	7,000.00	12,500.00
1000-3220-630000 Water	2,498.67	2,742.80	2,350.00	2,468.00
1000-3220-630500 Sewer	1,067.00	1,157.96	1,120.00	1,176.00
1000-3220-631000 Gas & Electric	42,963.76	51,358.73	40,000.00	42,000.00
1000-3220-643000 Radios, Communication, Etc.	8,425.16	6,151.91	8,000.00	8,000.00
1000-3220-660000 Training & Education	158.81	0.00	0.00	0.00

Proposed Budget
**General Fund
Fire Operations & Support**

		2023-2024 Audited	2024-2025 Audited	2025-2026 Approved Budget	2026-2027 Proposed Budget
1000-3220-661001	Medic Certification	1,183.00	678.00	2,000.00	2,000.00
1000-3220-663000	Membership, Dues, & Subs	990.04	110.00	1,000.00	500.00
1000-3220-680000	Miscellaneous Expense	0.00	182.00	0.00	0.00
1000-3220-690000	Internal Insurance Charges	241,398.00	324,734.04	355,223.00	355,223.00
1000-3220-690001	Internal Fleet Charges	64,007.04	53,966.88	16,129.00	16,129.00
1000-3220-690002	Internal Building Charges	61,139.04	63,921.00	49,123.00	0.00
1000-3220-690003	Internal Data Processing Charges	66,117.72	56,587.80	39,024.00	39,024.00
1000-3220-690004	Internal General Overhead	5,517.00	0.00	0.00	0.00
Category: 6 - MAINTENANCE & OPERATIONS Total:		540,243.06	723,748.83	661,862.00	667,170.00
Category: 7 - CAPITAL OUTLAY					
1000-3220-701000	Improvements	0.00	0.00	50,000.00	0.00
Category: 7 - CAPITAL OUTLAY Total:		0.00	0.00	50,000.00	0.00
Category: 9 - TRANSFERS					
1000-3220-911000	Transfers Out	242,332.01	141,346.44	141,333.00	72,149.79
Category: 9 - TRANSFERS Total:		242,332.01	141,346.44	141,333.00	72,149.79
Department: 3220 - FIRE OPERATIONS & SUPPORT Total:		3,907,212.17	4,370,938.86	3,677,875.00	4,038,645.58
Expense Total:		3,907,212.17	4,370,938.86	3,677,875.00	4,038,645.58
Fund: 1000 - GENERAL FUND Total:		3,907,212.17	4,370,938.86	3,677,875.00	4,038,645.58
Proposed Budget Total:		3,907,212.17	4,370,938.86	3,677,875.00	4,038,645.58

Fire Prevention

Mission

The Selma Fire Department is committed to providing the highest level of public service to the citizens of Selma and our surrounding communities. We do so by taking an all-hazards approach while protecting life, property, and the environment as we maintain a continuous pursuit of excellence in our profession.

Services

- Fire Safety Inspections
- Plans Review
- Public Education
- Fire Investigation

Accomplishments for Fiscal Year 2025-2026

- Integrated Business Inspection Program in OpenGov
- Developed Fee Recovery process with Finance
- Completed state-mandated inspections.
- Completed inspections on all businesses.
- Improved Upon Digital Plans Review Process.

Objectives for Fiscal Year 2026-2027

- Continue with F.I.S.E. program.
- Complete state-mandated inspections.
- Inspect all local businesses.
- Develop Fire Investigation Standard and Policy.

Performance Measures	FY 2025-2026 Estimated Actuals	FY 2026-2027 Target
Company Inspections	580	580
F.I.S.E. Presentations	6	8



	2023-2024 Audited	2024-2025 Audited	2025-2026 Approved Budget	2026-2027 Proposed Budget
Fund: 1000 - GENERAL FUND				
Expense				
Department: 3230 - FIRE PREVENTION				
Category: 5 - PERSONNEL				
1000-3230-500000 Salaries Full Time	121,871.78	144,309.86	132,325.00	143,976.00
1000-3230-502100 Holiday Pay	0.00	0.00	0.00	6,141.00
1000-3230-510000 Overtime	2,155.83	11,398.67	0.00	0.00
1000-3230-512000 Overtime-Special Event	35,183.20	108,844.62	81,180.00	85,239.00
1000-3230-520000 FICA	9,145.85	11,229.61	8,205.00	8,927.00
1000-3230-520100 Medicare	2,300.73	3,821.43	1,919.00	2,088.00
1000-3230-522000 Health Insurance-Employer	12,815.33	0.00	0.00	0.00
1000-3230-522002 Health Benefits	6,349.80	16,786.32	20,874.00	24,229.00
1000-3230-522100 Life Insurance	358.20	296.38	379.00	369.00
1000-3230-523000 Deferred Compensation	2,100.00	2,100.00	2,100.00	2,100.00
1000-3230-523002 CalPERS-Employer	21,111.77	26,416.58	26,664.00	29,083.00
1000-3230-524000 Unemployment Insurance	635.01	1,123.15	331.00	360.00
1000-3230-525001 Sick Leave Incentive & Vacation Cash Out	1,149.78	2,685.08	0.00	2,500.00
1000-3230-525200 Uniform Allowance	1,166.70	1,000.02	1,000.00	1,000.00
1000-3230-525202 Stipend-Cell Phone	720.00	720.00	720.00	720.00
Category: 5 - PERSONNEL Total:	217,063.98	330,731.72	275,697.00	306,732.00
Category: 6 - MAINTENANCE & OPERATIONS				
1000-3230-600000 Professional Services	396.00	0.00	0.00	0.00
1000-3230-601000 Alarm Services	701.79	754.44	607.00	0.00
1000-3230-602000 Pest Control Services	195.00	149.50	0.00	0.00
1000-3230-604012 Promotional Pub Education	132.03	3,381.91	1,000.00	1,000.00
1000-3230-604015 Software License Agreements	0.00	3,466.00	4,100.00	4,300.00
1000-3230-604033 Lease Payments	0.00	1,408.92	1,719.00	1,800.00
1000-3230-610000 Supplies	3,354.05	477.33	708.00	743.00
1000-3230-630000 Water	912.72	961.15	920.00	966.00
1000-3230-630500 Sewer	266.76	289.50	279.00	293.00
1000-3230-631000 Gas & Electric	7,757.05	9,660.65	7,008.00	7,358.00
1000-3230-660000 Training & Education	2,398.65	0.00	3,000.00	3,000.00
1000-3230-663000 Membership, Dues, & Subs	3,466.00	354.99	500.00	500.00
1000-3230-690000 Internal Insurance Charges	24,732.96	23,426.04	29,733.00	29,733.00
1000-3230-690001 Internal Fleet Charges	8,001.00	6,746.28	8,064.00	8,064.00
1000-3230-690002 Internal Building Charges	29,343.00	30,843.00	30,334.00	0.00
1000-3230-690003 Internal Data Processing Charges	8,815.44	7,544.76	4,336.00	4,336.00
1000-3230-690004 Internal General Overhead	290.04	0.00	0.00	0.00
Category: 6 - MAINTENANCE & OPERATIONS Total:	90,762.49	89,464.47	92,308.00	62,093.00
Category: 7 - CAPITAL OUTLAY				
1000-3230-710100 Equipment Software	0.00	0.00	0.00	0.00
Category: 7 - CAPITAL OUTLAY Total:	0.00	0.00	0.00	0.00

	2023-2024 Audited	2024-2025 Audited	2025-2026 Approved Budget	2026-2027 Proposed Budget
Category: 9 - TRANSFERS				
1000-3230-911000 Transfers Out	20,810.92	11,321.64	11,321.00	8,025.19
Category: 9 - TRANSFERS Total:	20,810.92	11,321.64	11,321.00	8,025.19
Department: 3230 - FIRE PREVENTION Total:	328,637.39	431,517.83	379,326.00	376,850.19
Expense Total:	328,637.39	431,517.83	379,326.00	376,850.19
Fund: 1000 - GENERAL FUND Total:	328,637.39	431,517.83	379,326.00	376,850.19
Proposed Budget Total:	328,637.39	431,517.83	379,326.00	376,850.19

Public Works-Streets

Mission

The Streets Divisions mission is to provide safe and efficient operations and maintenance throughout the City's streets and public rights-of-way, to include ongoing street and right-of-way improvements to eliminate hazardous conditions, improve functionality and provide high-quality infrastructure for our pedestrian right of way, ADA services and vehicle transportation systems.

Services

Maintain and Repair:

- Storm drain infrastructure including ponding and recharge basins.
- City-owned streetlights, traffic signals and ADA apparatuses.
- Sidewalks - Annual grinding and panel replacement of displaced sidewalk and ramps.
- Weekly commercial street-sweeping and monthly residential street-sweeping.
- City streets and roads - Pothole repairs, crack sealing and CIP road maintenance projects to maintain our City streets maintenance program.
- 811 Dig Alert services - Daily responses to contractor and citizen 811 Dig Alert tickets for locating of City owner infrastructure i.e. streetlights, irrigation lines, traffic signals.

Accomplishments for Fiscal Year 2025-2026

- Completed the third year of storm drain cleaning and maintenance.
- Updated ARC GIS with new video of lines that were cleaned and accurate line depiction.
- Completed re-signing phase 5 of the street sign replacement program and began phase 6.
- Removed and replaced concrete sidewalk where it was non-compliant.

Objectives for Fiscal Year 2026-2027

- Continue thermoplastic striping with a main focus around all school zones.
- Continue working to finish phase 6 of the street sign replacement program and begin phase 7.
- Fix public works gate issue (New slab pour needed).
- Work with Engineering to complete the parking lot project at the old PD.

- Paint curbs throughout the city focusing on the red curbs at corner locations, for appropriate line of site setbacks.
- Set cameras in dumping locations to around the city that have continued illegal dumping.
- Continuing storm drain maintenance and updating of GIS maps. (Winter season).
- Continue to work on pothole repairs with the intention of training staff on permanent hot mix patching.



	2023-2024 Audited	2024-2025 Audited	2025-2026 Approved Budget	2026-2027 Proposed Budget
Fund: 1000 - GENERAL FUND				
Expense				
Department: 4110 - PUBLIC WORKS-STREETS				
Category: 6 - MAINTENANCE & OPERATIONS				
1000-4110-600000 Professional Services	303.75	0.00	0.00	0.00
1000-4110-604032 Rentals-Equipment	0.00	0.00	4,145.00	0.00
1000-4110-610001 Office Supplies	0.00	0.00	0.00	0.00
1000-4110-620000 Maintenance & Repairs	207.34	0.00	0.00	0.00
Category: 6 - MAINTENANCE & OPERATIONS Total:	511.09	0.00	4,145.00	0.00
Category: 7 - CAPITAL OUTLAY				
1000-4110-701000 Improvements	0.00	0.00	32,450.00	0.00
Category: 7 - CAPITAL OUTLAY Total:	0.00	0.00	32,450.00	0.00
Department: 4110 - PUBLIC WORKS-STREETS Total:	511.09	0.00	36,595.00	0.00
Expense Total:	511.09	0.00	36,595.00	0.00
Fund: 1000 - GENERAL FUND Total:	511.09	0.00	36,595.00	0.00
Proposed Budget Total:	511.09	0.00	36,595.00	0.00

Public Works-Parks

Mission

The mission of the Parks Division is to provide park and recreation areas that are safe, attractive, and inviting for family gatherings and individual use.

Services

- Maintain all City Park grounds daily; through our Park Master Plan, the Parks Maintenance Department has assigned staff to each park to ensure daily maintenance of all assets is accomplished. This keeps our parks clean and manicured daily and ensures that restrooms, shelters, playground equipment, lighting and signage are up to the public's standards and meet all safety requirements as mandated by all agencies.
- Ensure safety of playground equipment and facilities. Quarterly and annual inspections are conducted on all City playground assets.
- Maintain all City Park shelters.
- Provide tree trimming in City rights-of-way. Maintains all City right-of-way with required tree maintenance. This would be annual and bi-annual maintenance for health.
- Landscape & maintenance of all City islands & medians. Lighting, Landscape, and Maintenance District (LLMD) and City Island maintenance to plants, trees, irrigation lines and valves, lighting, walls and fence repairs and painting.
- Ensure efficient irrigation systems for all City-owned landscape areas. Regular inspections of all City irrigation infrastructure are conducted to ensure proper functionality.

Accomplishments for Fiscal Year 2025-2026

- Installed new Musco lighting system at Shaffer Park softball fields.
- Helped Streets Maintenance to complete the new planter islands on High Street.
- Installed new Fonroche solar lights at Brentlinger pickle ball courts.
- Completed grinding and crack sealing of concrete dance floor at Pioneer Village.
- Took control of maintenance of the new island landscape on Whitson Ave.

Objectives for Fiscal Year 2026-2027

- Purchase and install ADA compliant water fountains in all parks and playgrounds
- Install solar lighting in dark locations at Shaffer and Brentlinger parks.
- Update all electrical panels and components at well locations in parks.
- Slurry seal basketball courts at Salazar Center, Shaffer Park and Brentlinger Park.
- Continue upgrades to infrastructure at parks such as irrigation controllers.
- Assign staff to parks based on the approved Parks Master Plan to create better efficiency in the maintenance work as a whole.
- Continuing Maintaining LLMD locations.
- Work on replacing old ball field lights at Brentlinger Park to LCD fixtures.



	2023-2024 Audited	2024-2025 Audited	2025-2026 Approved Budget	2026-2027 Proposed Budget
Fund: 1000 - GENERAL FUND				
Expense				
Department: 4120 - PUBLIC WORKS-PARKS				
Category: 5 - PERSONNEL				
1000-4120-500000 Salaries Full Time	482,025.78	516,794.03	565,944.00	545,935.00
1000-4120-502100 Holiday Pay	0.00	0.00	0.00	0.00
1000-4120-502201 Court Standby	0.00	0.00	0.00	0.00
1000-4120-502300 On Call	989.50	5,184.74	4,500.00	4,725.00
1000-4120-510000 Overtime	12,331.57	7,440.03	15,000.00	15,750.00
1000-4120-513001 Overtime-Call Back	7,276.35	7,685.41	7,000.00	7,350.00
1000-4120-520000 FICA	32,458.46	35,144.63	34,987.00	33,738.00
1000-4120-520100 Medicare	7,590.87	8,219.03	8,183.00	7,892.00
1000-4120-522000 Health Insurance-Employer	65,165.51	15,292.94	0.00	0.00
1000-4120-522002 Health Benefits	28,266.84	57,884.26	83,371.00	85,125.00
1000-4120-522100 Life Insurance	2,646.21	1,427.84	2,440.00	3,193.00
1000-4120-523000 Deferred Compensation	5,262.50	5,126.25	10,260.00	7,875.00
1000-4120-523002 CalPERS-Employer	45,862.44	50,332.19	44,918.00	47,401.00
1000-4120-524000 Unemployment Insurance	2,088.64	2,376.78	1,411.00	1,361.00
1000-4120-525001 Sick Leave Incentive & Vacation Cash Out	5,496.40	10,946.79	4,500.00	4,725.00
1000-4120-525200 Uniform Allowance	3,419.69	3,705.73	3,040.00	3,400.00
1000-4120-525202 Stipend-Cell Phone	3,783.75	1,945.00	630.00	630.00
Category: 5 - PERSONNEL Total:	704,664.51	729,505.65	786,184.00	769,100.00
Category: 6 - MAINTENANCE & OPERATIONS				
1000-4120-600000 Professional Services	31,323.36	56,197.11	42,000.00	50,900.00
1000-4120-601000 Alarm Services	2,421.93	2,603.57	1,968.00	2,100.00
1000-4120-602000 Pest Control Services	139.20	141.13	0.00	250.00
1000-4120-604022 Taxes-Assessments Charge	2.40	0.80	0.00	0.00
1000-4120-604032 Rentals-Equipment	0.00	2,821.05	2,500.00	10,000.00
1000-4120-604033 Lease Payments	0.00	15,428.12	860.00	1,600.00
1000-4120-610000 Supplies	31,826.05	51,126.33	35,000.00	33,000.00
1000-4120-610001 Office Supplies	0.00	62.79	0.00	850.00
1000-4120-610002 Uniforms	11,869.74	23,877.80	17,000.00	17,000.00
1000-4120-610005 Small Tools	41,645.75	6,977.17	8,500.00	7,500.00
1000-4120-610200 Building Repair Supplies	0.00	0.00	25,000.00	0.00
1000-4120-620000 Maintenance & Repairs	24,916.06	18,440.40	20,000.00	32,000.00
1000-4120-630000 Water	22,735.81	30,083.95	22,947.00	24,094.00
1000-4120-630500 Sewer	1,240.50	1,925.24	1,351.00	1,419.00
1000-4120-631000 Gas & Electric	77,745.98	86,398.99	57,809.00	60,699.00
1000-4120-640000 Telephone	0.00	0.00	0.00	0.00
1000-4120-660000 Training & Education	1,337.50	3,657.42	4,000.00	4,000.00
1000-4120-662000 Travel, Conference & Meeting	2,370.59	3,174.99	2,500.00	2,500.00
1000-4120-663000 Membership, Dues, & Subs	1,510.00	2,198.40	2,500.00	2,500.00
1000-4120-690000 Internal Insurance Charges	76,998.96	101,111.04	119,019.00	119,019.00
1000-4120-690001 Internal Fleet Charges	80,009.04	67,458.36	80,645.00	80,645.00
1000-4120-690002 Internal Building Charges	60,618.96	69,339.96	88,008.00	0.00
1000-4120-690003 Internal Data Processing Charges	8,815.44	10,217.04	13,008.00	13,008.00

Proposed Budget

**General Fund
Public Works-Parks**

	2023-2024 Audited	2024-2025 Audited	2025-2026 Approved Budget	2026-2027 Proposed Budget
1000-4120-690004 Internal General Overhead	1,815.00	0.00	0.00	0.00
Category: 6 - MAINTENANCE & OPERATIONS Total:	479,342.27	553,241.66	544,615.00	463,084.00
Category: 7 - CAPITAL OUTLAY				
1000-4120-701000 Improvements	0.00	0.00	925,241.00	0.00
1000-4120-710000 Equipment	31,937.79	321,612.10	56,751.00	0.00
Category: 7 - CAPITAL OUTLAY Total:	31,937.79	321,612.10	981,992.00	0.00
Category: 8 - DEBT SERVICE				
1000-4120-810000 Principal-Lease	0.00	55,318.65	0.00	0.00
1000-4120-811000 Interest-Lease	0.00	13,989.58	0.00	0.00
1000-4120-812000 Vehicle Lease	0.00	0.00	0.00	0.00
Category: 8 - DEBT SERVICE Total:	0.00	69,308.23	0.00	0.00
Category: 9 - TRANSFERS				
1000-4120-911000 Transfers Out	74,063.70	44,894.16	44,890.00	5,779.11
Category: 9 - TRANSFERS Total:	74,063.70	44,894.16	44,890.00	5,779.11
Department: 4120 - PUBLIC WORKS-PARKS Total:	1,290,008.27	1,718,561.80	2,357,681.00	1,237,963.11
Expense Total:	1,290,008.27	1,718,561.80	2,357,681.00	1,237,963.11
Fund: 1000 - GENERAL FUND Total:	1,290,008.27	1,718,561.80	2,357,681.00	1,237,963.11
Proposed Budget Total:	1,290,008.27	1,718,561.80	2,357,681.00	1,237,963.11

Economic Development

Mission

The mission of the Economic Development Division is to improve the local economy and quality of life in Selma through programs and partnerships that support business development and retention along with both community and workforce development.

Services

- Coordinate project and business development across City departments.
- Provide supportive business services, including site selection, business recruitment, and business retention.
- Maintain data, information, and promotional materials that positively the City to the business and development communities.
- Attend events to promote the City of Selma and inform potential businesses or industries of the benefits of locating their operations to the City.
- Maximize effectiveness through partnerships including the Fresno County Economic Development Corporation (EDC), Five Cities Economic Development Authority, Selma Chamber of Commerce, Fresno County Office of Tourism, U.S. Small Business Administration, State Employment Development Department, the Governor's Office for Business and Economic Development, and California Association for Local Economic Development (CALED).

Accomplishments for Fiscal Year 2025-2026

- Downtown Business Improvement District (BID) support and coordination.
- Completion of the Downtown Strategic Plan.
- Administrative support of the Central Valley Training Center in collaboration with the Fresno County Economic Development Corporation and High Speed Rail Authority.
- Participated in the data gathering and initial meetings for the update of the Fresno County Comprehensive Economic Development Strategy

Objectives for Fiscal Year 2026-2027

- Strengthen Downtown Business District (BID) by organizing events, enhancing vitality, and fostering a sense of community downtown.
- Oversee implementation of the strategic projects of the Downtown Strategic Plan
- Adoption of Downtown Design Guidelines
- Increase marketing for the Arts Center and other community facilities.

- Attract new businesses to existing vacant properties throughout the community.
- Evaluate needs of Selma Business Community and promote incentives that support their expansion and attraction of new businesses.
- Continue to facilitate development projects and funding opportunities.
- Increase marketing and visibility of the City to potential investors.
- Assist in facilitation of key development projects, by securing resources for infrastructure improvements.
- Identify funding opportunities through grants and other resources to expand infrastructure, small business resources, and other City programs.



	2023-2024 Audited	2024-2025 Audited	2025-2026 Approved Budget	2026-2027 Proposed Budget
Fund: 1000 - GENERAL FUND				
Expense				
Department: 5100 - ECONOMIC DEVELOPMENT				
Category: 5 - PERSONNEL				
1000-5100-500000 Salaries Full Time	67,660.78	59,938.70	0.00	0.00
1000-5100-510000 Overtime	842.98	1,914.14	0.00	0.00
1000-5100-520000 FICA	4,273.90	4,214.75	0.00	0.00
1000-5100-520100 Medicare	999.52	985.67	0.00	0.00
1000-5100-522000 Health Insurance-Employer	3,836.60	0.00	0.00	0.00
1000-5100-522002 Health Benefits	3,153.36	6,631.08	0.00	0.00
1000-5100-522100 Life Insurance	280.02	243.54	0.00	0.00
1000-5100-523000 Deferred Compensation	1,750.00	1,925.00	0.00	0.00
1000-5100-523002 CalPERS-Employer	5,124.66	5,764.13	0.00	0.00
1000-5100-524000 Unemployment Insurance	173.46	171.62	0.00	0.00
1000-5100-525001 Sick Leave Incentive & Vacation Cash Out	0.00	1,122.67	0.00	0.00
1000-5100-525202 Stipend-Cell Phone	0.00	0.00	0.00	0.00
Category: 5 - PERSONNEL Total:	88,095.28	82,911.30	0.00	0.00
Category: 6 - MAINTENANCE & OPERATIONS				
1000-5100-600000 Professional Services	151,323.06	13,922.47	10,000.00	0.00
1000-5100-604012 Promotional Pub Education	2,215.23	2,235.86	6,000.00	0.00
1000-5100-604021 Business Improvement District	0.00	0.00	0.00	0.00
1000-5100-604033 Lease Payments	0.00	0.00	860.00	860.00
1000-5100-604034 Agency Fees & Charges	0.00	0.00	35,000.00	35,000.00
1000-5100-610000 Supplies	452.10	135.02	350.00	150.00
1000-5100-610001 Office Supplies	0.00	14.02	300.00	150.00
1000-5100-610003 Postage	0.00	77.97	0.00	0.00
1000-5100-660000 Training & Education	0.00	900.00	1,500.00	0.00
1000-5100-662000 Travel, Conference & Meeting	1,672.09	4,095.50	4,400.00	2,500.00
1000-5100-663000 Membership, Dues, & Subs	9,895.42	8,925.00	2,460.00	2,460.00
1000-5100-690000 Internal Insurance Charges	13,488.00	13,760.04	12,733.00	12,733.00
1000-5100-690002 Internal Building Charges	2,772.96	2,862.96	2,082.00	0.00
1000-5100-690003 Internal Data Processing Charges	4,408.20	3,772.80	4,336.00	4,336.00
1000-5100-690004 Internal General Overhead	290.04	0.00	0.00	0.00
Category: 6 - MAINTENANCE & OPERATIONS Total:	186,517.10	50,701.64	80,021.00	58,189.00
Category: 9 - TRANSFERS				
1000-5100-911000 Transfers Out	12,677.84	6,978.72	6,978.00	6,430.28
Category: 9 - TRANSFERS Total:	12,677.84	6,978.72	6,978.00	6,430.28
Department: 5100 - ECONOMIC DEVELOPMENT Total:	287,290.22	140,591.66	86,999.00	64,619.28
Expense Total:	287,290.22	140,591.66	86,999.00	64,619.28
Fund: 1000 - GENERAL FUND Total:	287,290.22	140,591.66	86,999.00	64,619.28
Proposed Budget Total:	287,290.22	140,591.66	86,999.00	64,619.28



	2023-2024 Audited	2024-2025 Audited	2025-2026 Approved Budget	2026-2027 Proposed Budget
Fund: 1000 - GENERAL FUND				
Expense				
Department: 5110 - GRANTS MANAGEMENT				
Category: 5 - PERSONNEL				
1000-5110-501000 Salaries Part Time	0.00	0.00	2,028.00	0.00
1000-5110-510000 Overtime	0.00	0.00	61.00	0.00
1000-5110-520000 FICA	0.00	0.00	128.00	0.00
1000-5110-520100 Medicare	0.00	0.00	30.00	0.00
1000-5110-522002 Health Benefits	0.00	0.00	290.00	0.00
1000-5110-522100 Life Insurance	0.00	0.00	11.00	0.00
1000-5110-523002 CalPERS-Employer	0.00	0.00	161.00	0.00
1000-5110-524000 Unemployment Insurance	0.00	0.00	5.00	0.00
Category: 5 - PERSONNEL Total:	0.00	0.00	2,714.00	0.00
Category: 6 - MAINTENANCE & OPERATIONS				
1000-5110-600000 Professional Services	0.00	0.00	21,923.00	12,000.00
1000-5110-610001 Office Supplies	0.00	0.00	300.00	0.00
1000-5110-660000 Training & Education	0.00	0.00	1,000.00	0.00
1000-5110-662000 Travel, Conference & Meeting	0.00	0.00	1,000.00	0.00
1000-5110-690000 Internal Insurance Charges	0.00	0.00	3,824.00	3,824.00
Category: 6 - MAINTENANCE & OPERATIONS Total:	0.00	0.00	28,047.00	15,824.00
Department: 5110 - GRANTS MANAGEMENT Total:	0.00	0.00	30,761.00	15,824.00
Expense Total:	0.00	0.00	30,761.00	15,824.00
Fund: 1000 - GENERAL FUND Total:	0.00	0.00	30,761.00	15,824.00
Proposed Budget Total:	0.00	0.00	30,761.00	15,824.00

Planning

Mission

Dedicated to overseeing and guiding the City's development and growth through the implementation of the General Plan and Zoning Code. The department strives to ensure that all planning activities comply with the California Environmental Quality Act and other planning and land use laws related to housing and development. By fostering sustainable and balanced growth, the department aims to enhance the quality of life for all residents, protect the environment, and meet the future needs of the community. Through proactive planning, community engagement, and regulatory compliance, the goal is to create a vibrant, livable, and inclusive Selma for generations to come.

Services

- Maintain the City's General Plan and zoning ordinance, pursuant to the community's values and state-mandated requirements as the long-range guide for the physical, social and economic development of the City.
- Oversee implementation of the City's Housing Element; prepare an annual report to the State Housing and Community Development Department on the status of progress on Implementation Measures, and update as required.
- Provide high-quality customer service to the community, developers, and staff.
- Provide technical staff support to the City Council and Planning Commission.
- Provide GIS services and analysis to allow for a comprehensive review of relevant data and information in the decision-making process for both staff and Council.

Accomplishments for Fiscal Year 2025-2026

- Received the *2025 Award of Excellence for a Planning Project* by the Central Section of the California American Planning Association for the Downtown Selma Strategic Plan.
- Accepted 47 planning applications for processing.
- Approved 20 planning applications that will allow for construction.
- Reviewed 127 applications for Residential or Commercial Building Permit.
- Reviewed 81 applications for Business Licenses or Special Events Permit.
- Provided planning support for 710 Code Enforcement Actions.
- Expanded community access to Planning Department resources, pending and recently complete planning reviews, and created a publicly accessible interactive Land Use Map hosted by the City's general website.

- Processed the Casitas mixed-use development project and annexation with Fresno LAFCo.
- Processed the North Selma Annexation project with Fresno LAFCo.

Objectives for Fiscal Year 2026-2027

- Continue implementation of the OpenGov system for all Planning Permits.
- Identify new opportunities to serve the community in efficient and customer-focused ways.
- Continue to promote an open line of communication between staff and the public.
- Provide quick turnaround times for all applications issued by the Planning Department.
- Continue to implement digital plan check through BlueBeam for redlining plans to facilitate better conveyance of comments by departments.
- Implement individual planning application types in OpenGov to simplify the application process for users.
- Improve and strengthen GIS capabilities by utilizing ArcGIS Online through ESRI. This includes providing more web-based mapping applications that convey information related to planning activities, zoning requirements, and projects in process.
- Implement a low-cost, informal, Pre-Application consultation process separate from Preliminary Development Review, to encourage early interaction with the Planning Department prior to preparing technical plans or formal submittals.



	2023-2024 Audited	2024-2025 Audited	2025-2026 Approved Budget	2026-2027 Proposed Budget
Fund: 1000 - GENERAL FUND				
Expense				
Department: 5200 - PLANNING				
Category: 5 - PERSONNEL				
1000-5200-500000 Salaries Full Time	199,272.17	272,870.14	386,195.00	322,517.00
1000-5200-502100 Holiday Pay	0.00	0.00	0.00	0.00
1000-5200-510000 Overtime	4,856.22	4,947.46	2,800.00	2,968.00
1000-5200-520000 FICA	11,699.36	16,027.61	23,486.00	17,945.00
1000-5200-520100 Medicare	2,736.05	3,901.90	5,588.00	4,660.00
1000-5200-522000 Health Insurance-Employer	7,281.92	0.00	0.00	0.00
1000-5200-522002 Health Benefits	19,946.75	43,372.02	70,555.00	58,243.00
1000-5200-522100 Life Insurance	395.62	377.76	762.00	1,458.00
1000-5200-523000 Deferred Compensation	375.00	1,475.00	5,550.00	3,750.00
1000-5200-523002 CalPERS-Employer	14,996.10	22,157.60	30,670.00	25,714.00
1000-5200-524000 Unemployment Insurance	766.30	1,167.29	964.00	804.00
1000-5200-525001 Sick Leave Incentive & Vacation Cash Out	0.00	1,118.68	2,000.00	2,120.00
1000-5200-525201 Car Allowance	2,004.15	1,512.50	1,651.00	1,650.01
1000-5200-525202 Stipend-Cell Phone	601.25	453.75	495.00	495.00
Category: 5 - PERSONNEL Total:	264,930.89	369,381.71	530,716.00	442,324.01
Category: 6 - MAINTENANCE & OPERATIONS				
1000-5200-600000 Professional Services	205,373.81	38,545.75	20,000.00	80,000.00
1000-5200-603033 Publication Services	1,662.89	3,765.53	2,300.00	2,300.00
1000-5200-604033 Lease Payments	0.00	704.46	1,719.00	1,719.00
1000-5200-610000 Supplies	358.49	1,425.41	350.00	350.00
1000-5200-610001 Office Supplies	23.85	99.86	100.00	0.00
1000-5200-610003 Postage	0.00	0.00	0.00	0.00
1000-5200-640000 Telephone	457.09	541.19	500.00	500.00
1000-5200-662000 Travel, Conference & Meeting	4,447.04	9,221.22	833.00	833.00
1000-5200-663000 Membership, Dues, & Subs	36,042.49	8,592.76	1,950.00	1,950.00
1000-5200-690000 Internal Insurance Charges	59,693.04	52,154.04	69,966.00	69,966.00
1000-5200-690001 Internal Fleet Charges	16,002.00	13,491.48	8,064.00	8,064.00
1000-5200-690002 Internal Building Charges	6,501.00	5,724.96	6,247.00	0.00
1000-5200-690003 Internal Data Processing Charges	8,815.44	8,435.52	17,344.00	17,344.00
1000-5200-690004 Internal General Overhead	435.96	0.00	0.00	0.00
Category: 6 - MAINTENANCE & OPERATIONS Total:	339,813.10	142,702.18	129,373.00	183,026.00
Category: 7 - CAPITAL OUTLAY				
1000-5200-710100 Equipment Software	7,678.41	62,168.39	45,000.00	52,000.00
Category: 7 - CAPITAL OUTLAY Total:	7,678.41	62,168.39	45,000.00	52,000.00
Category: 8 - DEBT SERVICE				
1000-5200-820000 Principal-SBITA	0.00	30,183.11	0.00	0.00
1000-5200-821000 Interest-SBITA	0.00	2,456.89	0.00	0.00
Category: 8 - DEBT SERVICE Total:	0.00	32,640.00	0.00	0.00

	2023-2024 Audited	2024-2025 Audited	2025-2026 Approved Budget	2026-2027 Proposed Budget
Category: 9 - TRANSFERS				
1000-5200-911000 Transfers Out	37,814.82	12,597.36	12,597.00	13,959.31
Category: 9 - TRANSFERS Total:	37,814.82	12,597.36	12,597.00	13,959.31
Department: 5200 - PLANNING Total:	650,237.22	619,489.64	717,686.00	691,309.32
Expense Total:	650,237.22	619,489.64	717,686.00	691,309.32
Fund: 1000 - GENERAL FUND Total:	650,237.22	619,489.64	717,686.00	691,309.32
Proposed Budget Total:	650,237.22	619,489.64	717,686.00	691,309.32

Building Inspection

Mission

Dedicated to providing efficient, transparent, and professional services to the community by facilitating safe and sustainable construction through the administration of the California Building Code (CBC) and related health and safety regulations. The department is committed to fostering a cooperative environment that supports development while ensuring the safety and well-being of residents and the integrity of the built environment. Through innovation, education, and responsiveness, the goal is to enhance the quality of life in Selma by promoting responsible building practices and compliance with all applicable codes and standards.

Services

- Issue permits and provide inspections for all commercial, industrial, and residential projects.
- Review plans for safety and code compliance.
- Facilitate public education on the California Construction Codes and changes.
- Support Code Enforcement activities by conducting inspections and issuing notices, as needed.
- Meeting with residents to guide proposed construction in compliance with applicable rules and regulations.

Accomplishments for Fiscal Year 2025-2026

- Accepted 550 building permit applications for processing.
- Issued 481 building permits for construction.
- Finalized 461 building permits.
- Conducted 1,885 inspections.

Objectives for Fiscal Year 2026-2027

- Continue the implementation of the OpenGov and BlueBeam systems to streamline the building review and permitting process.
- Identify new opportunities to serve the community in customer-focused ways.
- Provide quick turnaround times for all permits issued by the Building Development.
- Provide public education of the changes to relevant codes, as applicable.
- Continue to provide quality customer service to customers and plan for increases in workloads to accommodate future development needs.



	2023-2024 Audited	2024-2025 Audited	2025-2026 Approved Budget	2026-2027 Proposed Budget
Fund: 1000 - GENERAL FUND				
Expense				
Department: 5300 - BUILDING INSPECTION				
Category: 5 - PERSONNEL				
1000-5300-500000 Salaries Full Time	178,077.82	165,729.70	181,484.00	214,042.00
1000-5300-501000 Salaries Part Time	1,416.47	0.00	0.00	0.00
1000-5300-502100 Holiday Pay	0.00	0.00	0.00	0.00
1000-5300-510000 Overtime	3,313.13	3,626.16	3,400.00	3,604.00
1000-5300-520000 FICA	12,791.84	10,548.03	10,819.00	11,196.00
1000-5300-520100 Medicare	2,991.71	2,490.04	2,628.00	3,096.00
1000-5300-522000 Health Insurance-Employer	29,553.91	3,566.22	0.00	0.00
1000-5300-522002 Health Benefits	5,719.88	11,873.70	17,943.00	11,196.00
1000-5300-522100 Life Insurance	660.48	386.38	499.00	851.00
1000-5300-523000 Deferred Compensation	775.00	1,800.00	3,500.00	2,900.00
1000-5300-523002 CalPERS-Employer	15,665.67	14,163.39	14,423.00	17,083.00
1000-5300-524000 Unemployment Insurance	805.59	740.10	453.00	534.00
1000-5300-525001 Sick Leave Incentive & Vacation Cash Out	13,105.35	0.00	1,000.00	1,060.00
1000-5300-525200 Uniform Allowance	997.89	250.00	250.00	250.00
1000-5300-525201 Car Allowance	2,033.34	1,558.37	1,701.00	1,700.00
1000-5300-525202 Stipend-Cell Phone	1,380.00	1,187.50	1,230.00	1,230.00
Category: 5 - PERSONNEL Total:	269,288.08	217,919.59	239,330.00	268,742.00
Category: 6 - MAINTENANCE & OPERATIONS				
1000-5300-600000 Professional Services	135,172.94	84,332.69	80,000.00	80,000.00
1000-5300-604015 Software License Agreements	2,100.00	708.00	2,000.00	2,000.00
1000-5300-604022 Taxes-Assessments Charge	2.56	5.12	0.00	0.00
1000-5300-604033 Lease Payments	0.00	1,408.92	860.00	860.00
1000-5300-610000 Supplies	743.88	266.99	0.00	0.00
1000-5300-610001 Office Supplies	47.55	131.20	0.00	0.00
1000-5300-610003 Postage	606.76	917.76	0.00	0.00
1000-5300-640000 Telephone	1,019.56	972.29	939.00	939.00
1000-5300-660000 Training & Education	0.00	0.00	3,500.00	3,500.00
1000-5300-662000 Travel, Conference & Meeting	2,043.80	4,829.46	833.00	833.00
1000-5300-663000 Membership, Dues, & Subs	975.38	260.00	1,500.00	1,500.00
1000-5300-690000 Internal Insurance Charges	42,781.32	30,569.04	38,006.00	38,006.00
1000-5300-690001 Internal Fleet Charges	24,003.00	20,237.64	24,193.00	24,193.00
1000-5300-690002 Internal Building Charges	7,455.96	3,648.96	4,165.00	0.00
1000-5300-690003 Internal Data Processing Charges	17,631.72	13,308.72	17,344.00	17,344.00
1000-5300-690004 Internal General Overhead	726.00	0.00	0.00	0.00
Category: 6 - MAINTENANCE & OPERATIONS Total:	235,310.43	161,596.79	173,340.00	169,175.00
Category: 7 - CAPITAL OUTLAY				
1000-5300-710100 Equipment Software	0.00	1,650.00	0.00	0.00
Category: 7 - CAPITAL OUTLAY Total:	0.00	1,650.00	0.00	0.00

Proposed Budget

General Fund
Building Inspection

	2023-2024 Audited	2024-2025 Audited	2025-2026 Approved Budget	2026-2027 Proposed Budget
Category: 9 - TRANSFERS				
1000-5300-911000 Transfers Out	45,408.14	27,347.28	27,345.00	1,768.85
Category: 9 - TRANSFERS Total:	45,408.14	27,347.28	27,345.00	1,768.85
Department: 5300 - BUILDING INSPECTION Total:	550,006.65	408,513.66	440,015.00	439,685.85
Expense Total:	550,006.65	408,513.66	440,015.00	439,685.85
Fund: 1000 - GENERAL FUND Total:	550,006.65	408,513.66	440,015.00	439,685.85
Proposed Budget Total:	550,006.65	408,513.66	440,015.00	439,685.85

Engineering

Mission

To enhance the community of Selma by delivering exceptional professional engineering and land surveying services. We are committed to promoting the health, safety, and well-being of all citizens through our work. We serve the residents, development community, utility providers, and all City departments by providing innovative engineering and surveying solutions that meet their needs. Our aim is to be a trusted partner in building a prosperous and sustainable future for Selma.

Services

- Design and construction management for Capital Improvement Projects.
- Provide Civil Engineering and Land Surveying information and support to the community.
- Facilitate the Improvement Plan Review, Grading Permit, and Encroachment Permit process.
- Coordinate engineering requirements for Entitlement Applications.
- Review Development Applications.
- Support Public Works with field inspections.

Accomplishments for Fiscal Year 2025-2026

- Completed the sidewalk connectivity project throughout the southwest portion of the City (CDBG).
- Completed the Valley View Phase 2 Storm Drain Project to Todd Street.
- Completed the Design phase for the Dinuba Avenue projects from Thompson to Dockery (STBG).
- Initiated the right of way acquisition phase of the Dinuba and McCall Traffic Signal project (CMAQ).
- Completed the design of the Park and Ride Parking Lot at Mill and Orange Streets (CMAQ).
- Completed design phase and Caltrans review of the eastbound left turn lane improvements along Floral Avenue at Highland Avenue/State Route 43.
- Facilitate the completion of the construction of the Clarkson Lift Station upgrades.
- Completed Amberwood Sewer Line project north of Saginaw Avenue.

- Completed the construction of the Downtown ADA/Civic Center improvement project (Measure C).
- Complete the on-site and off-site design of the Thompson Park project.
- Completed design of the Clean CA 2nd Street improvements.
- Completed the Tactical Urbanism Study (Caltrans Sustainable Transportation Planning Grant Program).

Objectives for Fiscal Year 2026-2027

- Design and construct the Old Police Department Parking Lot to a Downtown Public Parking Lot (CDBG).
- Obtain funding and initiate the design phase of the Valley View Storm Drain Phase III Project.
- Complete the construction phase of the Dinuba Avenue projects from Thompson to Dockery (STBG).
- Complete the design and initiate construction phase of the Dinuba and McCall Traffic Signal project (CMAQ).
- Complete the construction phase of the Park and Ride Parking Lot at Mill and Orange Streets (CMAQ).
- Complete construction phase of the eastbound left turn lane improvements along Floral Avenue at Highland Avenue/State Route 43.
- Complete Amberwood Sewer Line project crossing at the UPRR and connect to the SKF District Trunk Main.
- Complete the design and begin construction of the ATP trail project.
- Complete the CID piping design of the Thompson Park project.
- Complete the construction phase of the FY 25/26 Street Rehabilitation Project for multiple local street segments.
- Continue to document and protect PLSS monuments within the Selma City Limits.



	2023-2024 Audited	2024-2025 Audited	2025-2026 Approved Budget	2026-2027 Proposed Budget
Fund: 1000 - GENERAL FUND				
Expense				
Department: 5400 - ENGINEERING				
Category: 5 - PERSONNEL				
1000-5400-500000 Salaries Full Time	49,617.89	72,745.54	81,889.00	109,580.00
1000-5400-502100 Holiday Pay	0.00	0.00	0.00	0.00
1000-5400-520000 FICA	2,956.09	4,444.34	4,665.00	4,789.00
1000-5400-520100 Medicare	691.10	1,061.71	1,186.00	1,584.00
1000-5400-522000 Health Insurance-Employer	1,377.94	900.12	0.00	0.00
1000-5400-522002 Health Benefits	1,854.41	3,812.30	5,705.00	13,625.00
1000-5400-522100 Life Insurance	120.84	154.56	164.00	217.00
1000-5400-523000 Deferred Compensation	300.00	300.00	1,950.00	2,175.00
1000-5400-523002 CalPERS-Employer	3,549.28	5,853.77	6,507.00	8,739.00
1000-5400-524000 Unemployment Insurance	121.65	186.82	205.00	273.00
1000-5400-525001 Sick Leave Incentive & Vacation Cash Out	0.00	0.00	0.00	0.00
1000-5400-525201 Car Allowance	962.50	1,512.50	1,651.00	1,650.00
1000-5400-525202 Stipend-Cell Phone	288.75	453.75	495.00	495.00
Category: 5 - PERSONNEL Total:	61,840.45	91,425.41	104,417.00	143,127.00
Category: 6 - MAINTENANCE & OPERATIONS				
1000-5400-600000 Professional Services	464,731.82	546,040.99	280,000.00	300,000.00
1000-5400-603030 Advertising Services	0.00	0.00	0.00	0.00
1000-5400-603033 Publication Services	0.00	0.00	0.00	0.00
1000-5400-604033 Lease Payments	0.00	1,408.92	860.00	860.00
1000-5400-610000 Supplies	258.48	0.00	0.00	0.00
1000-5400-610003 Postage	41.26	0.00	0.00	0.00
1000-5400-690000 Internal Insurance Charges	20,480.04	13,895.04	14,729.00	14,729.00
1000-5400-690002 Internal Building Charges	2,772.96	2,862.96	2,082.00	0.00
1000-5400-690003 Internal Data Processing Charges	4,408.20	3,772.80	4,336.00	4,336.00
1000-5400-690004 Internal General Overhead	72.96	0.00	0.00	0.00
Category: 6 - MAINTENANCE & OPERATIONS Total:	492,765.72	567,980.71	302,007.00	319,925.00
Category: 7 - CAPITAL OUTLAY				
1000-5400-701017 AB 74 Storm Drain Project	9,050.68	0.00	0.00	0.00
Category: 7 - CAPITAL OUTLAY Total:	9,050.68	0.00	0.00	0.00
Category: 9 - TRANSFERS				
1000-5400-911000 Transfers Out	9,909.68	1,256.64	1,257.00	1,055.99
Category: 9 - TRANSFERS Total:	9,909.68	1,256.64	1,257.00	1,055.99
Department: 5400 - ENGINEERING Total:	573,566.53	660,662.76	407,681.00	464,107.99
Expense Total:	573,566.53	660,662.76	407,681.00	464,107.99
Fund: 1000 - GENERAL FUND Total:	573,566.53	660,662.76	407,681.00	464,107.99
Proposed Budget Total:	573,566.53	660,662.76	407,681.00	464,107.99

Recreation

Mission

The mission of the Recreation Department is to strengthen community image and sense of place, support economic development, strengthen safety and security, promote health and wellness, foster human development, increase cultural unity, protect environmental resources, facilitate community problem solving and provide recreational experiences.

Services

- Facilitates rentals of City Facilities, Parks, Pioneer Village, Ball Fields, and Picnic Shelter Rentals.
- Oversee the Special Events application process.
- Coordinates City Sponsored Events and assists with Legacy Events.
- Acts as staff liaison for the Recreation Commission
- Implement and organize Community Programs and Events

Objectives for Fiscal Year 2026-2027

- Secure funding for Pioneer Village Restrooms.
- Increase sponsorships and partnerships with community events and leagues.
- Grow our programs and community events.

	FY 2025-2026	FY 2026-2027
Performance Measure	Estimated Actuals	Target
Pioneer Village Rentals	25	30
Picnic Shelter Rentals	76	80
Ball Field Rentals	8	10



	2023-2024 Audited	2024-2025 Audited	2025-2026 Approved Budget	2026-2027 Proposed Budget
Fund: 1000 - GENERAL FUND				
Expense				
Department: 6100 - RECREATION				
Category: 5 - PERSONNEL				
1000-6100-500000 Salaries Full Time	77,125.96	71,124.27	90,875.00	144,841.00
1000-6100-501000 Salaries Part Time	0.00	0.00	6,328.00	11,999.00
1000-6100-502100 Holiday Pay	0.00	0.00	0.00	0.00
1000-6100-510000 Overtime	1,039.83	770.66	1,000.00	1,000.00
1000-6100-513001 Overtime-Call Back	20.50	86.24	75.00	79.00
1000-6100-520000 FICA	5,238.30	4,380.45	5,984.00	9,677.00
1000-6100-520100 Medicare	1,224.90	1,024.31	1,400.00	2,263.00
1000-6100-522000 Health Insurance-Employer	6,412.91	1,161.54	0.00	0.00
1000-6100-522002 Health Benefits	277.41	13,532.81	24,398.00	28,497.00
1000-6100-522100 Life Insurance	398.52	106.45	112.00	425.00
1000-6100-523000 Deferred Compensation	800.00	1,012.48	567.00	1,830.00
1000-6100-523002 CalPERS-Employer	6,197.80	7,443.47	7,179.00	11,526.00
1000-6100-524000 Unemployment Insurance	211.55	174.93	242.00	390.00
1000-6100-524001 Workers' Compensation Insurance	2,888.82	13,490.52	0.00	0.00
1000-6100-525001 Sick Leave Incentive & Vacation Cash Out	1,099.19	0.68	0.00	0.00
1000-6100-525201 Car Allowance	0.00	337.50	0.00	1,350.00
1000-6100-525202 Stipend-Cell Phone	291.00	54.00	459.00	72.00
Category: 5 - PERSONNEL Total:	103,226.69	114,700.31	138,619.00	213,949.00
Category: 6 - MAINTENANCE & OPERATIONS				
1000-6100-600000 Professional Services	53,229.86	87,306.17	31,000.00	32,964.00
1000-6100-601000 Alarm Services	2,208.67	2,374.30	1,853.00	0.00
1000-6100-602000 Pest Control Services	300.00	292.00	0.00	0.00
1000-6100-603031 Marketing & Outreach	4,793.58	3,390.81	3,500.00	3,500.00
1000-6100-604033 Lease Payments	0.00	704.46	860.00	0.00
1000-6100-610000 Supplies	3,731.05	323.47	0.00	0.00
1000-6100-610001 Office Supplies	42.84	323.12	500.00	1,000.00
1000-6100-610002 Uniforms	747.74	1,200.48	1,000.00	1,500.00
1000-6100-610003 Postage	348.26	438.39	600.00	300.00
1000-6100-620100 Maintenance Agreements	0.00	0.00	0.00	0.00
1000-6100-630000 Water	8,691.36	8,778.31	8,420.00	8,841.00
1000-6100-630500 Sewer	533.50	578.98	558.00	585.00
1000-6100-631000 Gas & Electric	140,228.31	104,408.57	98,186.00	103,095.00
1000-6100-640000 Telephone	0.00	701.95	650.00	683.00
1000-6100-650000 Program Expense	1,717.50	4,088.47	5,000.00	5,000.00
1000-6100-654000 Special Event	33,361.39	35,381.66	46,500.00	62,000.00
1000-6100-654001 Special Event Miscellaneous	0.00	0.00	14,000.00	12,000.00
1000-6100-660000 Training & Education	61.99	305.15	500.00	500.00
1000-6100-662000 Travel, Conference & Meeting	4,045.76	4,985.83	7,350.00	7,400.00
1000-6100-663000 Membership, Dues, & Subs	669.90	185.00	450.00	710.00
1000-6100-690000 Internal Insurance Charges	7,035.12	16,965.00	18,423.00	18,423.00
1000-6100-690001 Internal Fleet Charges	40,004.04	33,729.12	32,258.00	32,258.00
1000-6100-690002 Internal Building Charges	88,306.08	107,234.04	79,947.00	0.00
1000-6100-690003 Internal Data Processing Charges	4,408.20	7,336.32	13,008.00	13,008.00

Proposed Budget

**General Fund
Recreation**

		2023-2024 Audited	2024-2025 Audited	2025-2026 Approved Budget	2026-2027 Proposed Budget
1000-6100-690004	Internal General Overhead	159.96	0.00	0.00	0.00
Category: 6 - MAINTENANCE & OPERATIONS Total:		394,625.11	421,031.60	364,563.00	303,767.00
Category: 7 - CAPITAL OUTLAY					
1000-6100-701000	Improvements	0.00	22,526.96	0.00	0.00
1000-6100-710000	Equipment	0.00	57,873.62	0.00	0.00
1000-6100-710100	Equipment Software	0.00	16,827.72	5,040.00	5,292.00
Category: 7 - CAPITAL OUTLAY Total:		0.00	97,228.30	5,040.00	5,292.00
Category: 9 - TRANSFERS					
1000-6100-911000	Transfers Out	73,034.47	78,065.16	152,465.00	2,416.85
Category: 9 - TRANSFERS Total:		73,034.47	78,065.16	152,465.00	2,416.85
Department: 6100 - RECREATION Total:		570,886.27	711,025.37	660,687.00	525,424.85
Expense Total:		570,886.27	711,025.37	660,687.00	525,424.85
Fund: 1000 - GENERAL FUND Total:		570,886.27	711,025.37	660,687.00	525,424.85
Proposed Budget Total:		570,886.27	711,025.37	660,687.00	525,424.85

Recreation-Sports

Mission

To provide high-quality sports programs for youth and adult participants.

Services

- Organize and implement the City's T-ball program.
- Organize and implement the City's Jr. NBA/WNBA program.
- Organize and implement Co-Ed NFL Flag Football and Cheer.
- Organize and implement the City's Adult Co-Ed Softball League.
- Assist the Private Youth Sports Leagues.
- Assist with Private Adult Softball Leagues.
- Provide sport field rentals and preparation.

Objectives for Fiscal Year 2026-2027

- Establish an Adult sport tournament schedule.
- Establish a Sports Sponsorship Packet.
- Implement Sports Clinic Days to give kids the opportunity to try new and less common sports.
- Grow our existing sport programs.

Performance Measure	FY 2025-2026 Estimated Actuals	FY 2026-2027 Target
T-Ball Registrations	157	160
Co-Ed NFL Flag Football & Cheer Registrations	128	150
Jr. NBA/WNBA Registrations	64	100
Adult Softball Teams	10	12



	2023-2024 Audited	2024-2025 Audited	2025-2026 Approved Budget	2026-2027 Proposed Budget
Fund: 1000 - GENERAL FUND				
Expense				
Department: 6110 - RECREATION-SPORTS				
Category: 5 - PERSONNEL				
1000-6110-500000 Salaries Full Time	50,788.09	46,781.73	65,704.00	79,827.00
1000-6110-501000 Salaries Part Time	9,050.91	2,373.88	4,538.00	845.00
1000-6110-502100 Holiday Pay	0.00	0.00	0.00	0.00
1000-6110-510000 Overtime	109.95	696.77	600.00	600.00
1000-6110-513001 Overtime-Call Back	20.50	86.24	75.00	100.00
1000-6110-520000 FICA	3,894.11	3,206.12	4,350.00	4,992.00
1000-6110-520100 Medicare	910.79	749.84	1,018.00	1,168.00
1000-6110-522000 Health Insurance-Employer	4,220.32	1,028.84	0.00	0.00
1000-6110-522002 Health Benefits	380.64	559.68	7,037.00	7,922.00
1000-6110-522100 Life Insurance	199.58	208.10	240.00	455.00
1000-6110-523000 Deferred Compensation	150.00	937.49	1,125.00	1,370.00
1000-6110-523002 CalPERS-Employer	4,207.37	5,290.49	5,223.00	6,374.00
1000-6110-524000 Unemployment Insurance	157.81	129.28	176.00	201.00
1000-6110-524001 Workers' Compensation Insurance	2,674.84	12,491.20	0.00	0.00
1000-6110-525001 Sick Leave Incentive & Vacation Cash Out	62.00	0.00	0.00	0.00
1000-6110-525201 Car Allowance	0.00	312.51	0.00	1,250.00
1000-6110-525202 Stipend-Cell Phone	346.50	219.00	609.00	216.00
Category: 5 - PERSONNEL Total:	77,173.41	75,071.17	90,695.00	105,320.00
Category: 6 - MAINTENANCE & OPERATIONS				
1000-6110-604033 Lease Payments	0.00	704.46	860.00	0.00
1000-6110-610000 Supplies	571.67	1,372.63	1,200.00	3,500.00
1000-6110-650100 Sports-Youth	11,974.47	9,430.40	9,000.00	13,000.00
1000-6110-650110 Sports-Adult	4,054.73	6,848.62	5,000.00	5,500.00
1000-6110-650200 T-Ball Program	0.00	0.00	4,000.00	6,000.00
1000-6110-662000 Travel, Conference & Meeting	2,859.84	121.00	0.00	0.00
1000-6110-663000 Membership, Dues, & Subs	185.00	299.90	0.00	0.00
1000-6110-690000 Internal Insurance Charges	14,339.04	12,119.04	12,755.00	12,755.00
1000-6110-690003 Internal Data Processing Charges	448.32	0.00	4,336.00	4,336.00
1000-6110-690004 Internal General Overhead	72.96	0.00	0.00	0.00
Category: 6 - MAINTENANCE & OPERATIONS Total:	34,506.03	30,896.05	37,151.00	45,091.00
Category: 9 - TRANSFERS				
1000-6110-911000 Transfers Out	10,017.10	3,269.04	3,269.00	2,138.94
Category: 9 - TRANSFERS Total:	10,017.10	3,269.04	3,269.00	2,138.94
Department: 6110 - RECREATION-SPORTS Total:	121,696.54	109,236.26	131,115.00	152,549.94
Expense Total:	121,696.54	109,236.26	131,115.00	152,549.94
Fund: 1000 - GENERAL FUND Total:	121,696.54	109,236.26	131,115.00	152,549.94
Proposed Budget Total:	121,696.54	109,236.26	131,115.00	152,549.94

Senior Citizens

Mission

To provide a comprehensive program for seniors including, but not limited to activities, programs, services, recreation, and socialization.

Services

- Recreation programming including trips, bingo, dances, and various activities.
- Host Zumba classes once a week.
- Food Giveaway Program held on the 4th Tuesday of the month.
- Continue working with local service groups for the annual Thanksgiving Luncheon.
- Host an annual Senior Resource Fair.

Objectives for Fiscal Year 2026-2027

- Continue bi-monthly senior trips.
- Expand upon current programming and dances.
- Implement new classes/activities for Senior Citizens.
- Provide more outside programs for Senior Citizens.

	FY 2025-2026	FY 2026-2027
Performance Measure	Estimated Actuals	Target
Senior Trips	9	10
Bingo Daily	70	75
Increase daily attendance	40	50



	2023-2024 Audited	2024-2025 Audited	2025-2026 Approved Budget	2026-2027 Proposed Budget
Fund: 1000 - GENERAL FUND				
Expense				
Department: 6200 - SENIOR CITIZENS				
Category: 5 - PERSONNEL				
1000-6200-500000 Salaries Full Time	30,966.13	45,220.51	54,068.00	44,909.00
1000-6200-502100 Holiday Pay	0.00	0.00	0.00	0.00
1000-6200-510000 Overtime	591.48	1,497.93	1,300.00	1,300.00
1000-6200-513001 Overtime-Call Back	85.03	510.59	75.00	0.00
1000-6200-520000 FICA	2,163.08	2,944.13	3,345.00	2,781.00
1000-6200-520100 Medicare	506.00	688.62	783.00	650.00
1000-6200-522000 Health Insurance-Employer	3,005.25	609.30	0.00	0.00
1000-6200-522002 Health Benefits	500.15	757.62	4,399.00	6,007.00
1000-6200-522100 Life Insurance	151.93	190.91	213.00	298.00
1000-6200-523000 Deferred Compensation	150.00	374.99	810.00	980.00
1000-6200-523002 CalPERS-Employer	2,362.86	4,418.42	4,295.00	3,588.00
1000-6200-524000 Unemployment Insurance	86.11	118.67	135.00	112.00
1000-6200-524001 Workers' Compensation Insurance	1,069.93	4,996.46	0.00	0.00
1000-6200-525001 Sick Leave Incentive & Vacation Cash Out	2,920.22	0.00	0.00	0.00
1000-6200-525201 Car Allowance	0.00	125.01	0.00	500.00
1000-6200-525202 Stipend-Cell Phone	199.50	237.00	402.00	36.00
Category: 5 - PERSONNEL Total:	44,757.67	62,690.16	69,825.00	61,161.00
Category: 6 - MAINTENANCE & OPERATIONS				
1000-6200-601000 Alarm Services	1,352.15	1,453.56	1,099.00	0.00
1000-6200-602000 Pest Control Services	356.40	380.80	0.00	0.00
1000-6200-604005 Bank Service Fees	0.00	5,180.52	0.00	0.00
1000-6200-604033 Lease Payments	0.00	704.46	860.00	0.00
1000-6200-610000 Supplies	121.98	7,365.23	1,500.00	1,000.00
1000-6200-610003 Postage	24.39	6.12	0.00	0.00
1000-6200-630000 Water	2,064.09	2,549.87	2,101.00	2,206.00
1000-6200-630500 Sewer	768.24	833.76	802.00	842.00
1000-6200-631000 Gas & Electric	1,167.41	11,850.94	8,449.00	8,871.00
1000-6200-640000 Telephone	432.57	364.84	393.00	413.00
1000-6200-651000 Senior Programs	0.00	0.00	17,260.00	17,260.00
1000-6200-651001 Senior Trips	12,919.58	7,997.47	13,798.00	13,798.00
1000-6200-690000 Internal Insurance Charges	8,226.00	9,348.00	9,972.00	9,972.00
1000-6200-690002 Internal Building Charges	27,237.00	32,979.00	53,426.00	0.00
1000-6200-690003 Internal Data Processing Charges	4,408.20	5,554.56	4,336.00	4,336.00
1000-6200-690004 Internal General Overhead	639.00	0.00	0.00	0.00
Category: 6 - MAINTENANCE & OPERATIONS Total:	59,717.01	86,569.13	113,996.00	58,698.00
Category: 9 - TRANSFERS				
1000-6200-911000 Transfers Out	5,544.86	2,068.80	2,069.00	1,668.67
Category: 9 - TRANSFERS Total:	5,544.86	2,068.80	2,069.00	1,668.67
Department: 6200 - SENIOR CITIZENS Total:	110,019.54	151,328.09	185,890.00	121,527.67
Expense Total:	110,019.54	151,328.09	185,890.00	121,527.67
Fund: 1000 - GENERAL FUND Total:	110,019.54	151,328.09	185,890.00	121,527.67
Proposed Budget Total:	110,019.54	151,328.09	185,890.00	121,527.67

Senior Center-Nutrition

Mission

To provide the daily lunch program to seniors 60 & older.

Services

- Provide a daily (Monday – Friday) lunch for seniors 60 & older.
- Organize volunteers for the Nick Medina Senior Center.
- Provides snacks for food insecure senior citizens.

Objectives for Fiscal Year 2026-2027

- Secure additional funding from Kaiser Permanente.
- Continue to provide the senior meal program Monday – Friday.
- Increase the daily meal program participation.

Performance Measure	FY 2025-2026	FY 2026-2027
	Estimated Actuals	Target
Daily Lunch Average	30	40
Commodities (Households Served)	100	115
Volunteers for the Meal Program	12	14



	2023-2024 Audited	2024-2025 Audited	2025-2026 Approved Budget	2026-2027 Proposed Budget
Fund: 1000 - GENERAL FUND				
Expense				
Department: 6210 - SENIOR CENTER-NUTRITION				
Category: 5 - PERSONNEL				
1000-6210-500000 Salaries Full Time	45,276.39	37,177.85	47,178.00	32,899.00
1000-6210-501000 Salaries Part Time	6,357.01	13,383.00	16,170.00	16,562.00
1000-6210-502100 Holiday Pay	0.00	0.00	0.00	0.00
1000-6210-510000 Overtime	1,534.12	2,026.79	1,500.00	1,575.00
1000-6210-513001 Overtime-Call Back	986.89	452.84	200.00	210.00
1000-6210-520000 FICA	3,298.28	3,443.33	3,909.00	3,061.00
1000-6210-520100 Medicare	771.36	805.40	915.00	716.00
1000-6210-522000 Health Insurance-Employer	3,468.41	1,179.62	0.00	0.00
1000-6210-522002 Health Benefits	1,063.84	1,937.51	4,618.00	4,189.00
1000-6210-522100 Life Insurance	178.19	171.41	173.00	168.00
1000-6210-523000 Deferred Compensation	0.00	562.49	315.00	870.00
1000-6210-523002 CalPERS-Employer	3,503.55	4,078.94	3,732.00	2,625.00
1000-6210-524000 Unemployment Insurance	134.46	139.77	158.00	123.00
1000-6210-524001 Workers' Compensation Insurance	1,604.88	7,494.76	0.00	0.00
1000-6210-525001 Sick Leave Incentive & Vacation Cash Out	0.00	0.00	0.00	0.00
1000-6210-525201 Car Allowance	0.00	187.50	0.00	750.00
1000-6210-525202 Stipend-Cell Phone	270.00	180.00	405.00	36.00
Category: 5 - PERSONNEL Total:	68,447.38	73,221.21	79,273.00	63,784.00
Category: 6 - MAINTENANCE & OPERATIONS				
1000-6210-601000 Alarm Services	525.83	565.25	427.00	0.00
1000-6210-602000 Pest Control Services	138.60	143.20	0.00	0.00
1000-6210-610000 Supplies	730.13	1,815.65	7,000.00	7,000.00
1000-6210-630000 Water	802.72	991.60	817.00	858.00
1000-6210-630500 Sewer	298.76	324.24	312.00	328.00
1000-6210-631000 Gas & Electric	453.98	4,608.69	3,616.00	3,797.00
1000-6210-640000 Telephone	237.94	364.84	213.00	224.00
1000-6210-651100 Senior Meals	43,347.47	50,598.62	40,000.00	45,000.00
1000-6210-660000 Training & Education	558.49	121.00	0.00	500.00
1000-6210-690000 Internal Insurance Charges	7,943.04	9,015.00	11,700.00	11,700.00
1000-6210-690002 Internal Building Charges	9,234.96	16,277.04	23,582.00	0.00
Category: 6 - MAINTENANCE & OPERATIONS Total:	64,271.92	84,825.13	87,667.00	69,407.00
Category: 9 - TRANSFERS				
1000-6210-911000 Transfers Out	33,065.61	4,190.28	4,190.00	641.47
Category: 9 - TRANSFERS Total:	33,065.61	4,190.28	4,190.00	641.47
Department: 6210 - SENIOR CENTER-NUTRITION Total:	165,784.91	162,236.62	171,130.00	133,832.47
Expense Total:	165,784.91	162,236.62	171,130.00	133,832.47
Fund: 1000 - GENERAL FUND Total:	165,784.91	162,236.62	171,130.00	133,832.47
Proposed Budget Total:	165,784.91	162,236.62	171,130.00	133,832.47

Cultural Arts

Mission

The Selma Arts Center strives to enrich the lives of all people who pass through the doors of the Center. This is accomplished by leading a culturally diverse collection of local artists who provide quality theatre and artistic experiences for the community at large. Home to dramatic, visual, literary, and musical arts, we work to create experiences that are inspirational, educational and of the highest caliber.

Services

- Providing performing/visual arts opportunities for youth ages 6 to 17.
- Open to a variety of performing arts opportunities throughout the Central Valley through auditioning, performing, designing, and directing for various ages.
- Offer free lobby art exposure to the public during business hours.
- Sponsor and organize Arts and Culture Fest and other public events.
- Collaborate with Recreation and Community Services on various city events.
- Collaborate yearly with Selma Unified to host a variety of their sponsored performances.
- Organize exposure to the arts field trips with the community youth and teens.

Accomplishments for Fiscal Year 2025-2026

- Produced five main stage productions, one teen production and two CKP youth productions.
- Had various sold-out performances for main stage, teen and youth productions.
- Hosted a Summer, Winter and Spring Art Gallery.
- Hosted two free public events including the Second Annual Arts and Culture Fest.
- Hosted a variety of public events including a Selma Beer Fest, Halloween Band Concert and a Winter Cabaret.
- Collaborated with the Selma Recreation and Community Service Department on city events.
- Held CVTC Graduations and various Selma Workshops/Presentations.
- Updated the basement and dressing room facilities.

Objectives for Fiscal Year 2026-2027

- Secure funding with the help of the Selma Arts Council by applying to various arts and culture grants, seeking sponsorships and hosting a variety of fundraisers.
- Host free community events and seasonal art galleries.
- Host major productions, SACTeen productions and CKP youth productions.
- Collaborate with the Selma Recreation and Community Service Department on city events.
- Art Exposure Field trip for youth and teens

Performance Measure	FY 2025-2026 Estimated Actuals	FY 2026-2027 Target
Theatrical Productions	6	5
Cool Kids Productions	2	2
Free Community Events	2	2
Major Fundraiser Events	3	4



	2023-2024 Audited	2024-2025 Audited	2025-2026 Approved Budget	2026-2027 Proposed Budget
Fund: 1000 - GENERAL FUND				
Expense				
Department: 6300 - CULTURAL ARTS				
Category: 5 - PERSONNEL				
1000-6300-500000 Salaries Full Time	50,657.83	42,387.27	17,841.00	23,944.00
1000-6300-501000 Salaries Part Time	29,677.83	31,858.19	2,863.00	1,690.00
1000-6300-502100 Holiday Pay	0.00	0.00	0.00	0.00
1000-6300-510000 Overtime	2,490.35	2,056.22	1,800.00	1,800.00
1000-6300-520000 FICA	5,079.85	4,794.66	1,284.00	1,583.00
1000-6300-520100 Medicare	1,187.93	1,121.41	301.00	370.00
1000-6300-522000 Health Insurance-Employer	6,321.83	598.08	0.00	0.00
1000-6300-522002 Health Benefits	3,742.63	8,973.26	3,382.00	3,480.00
1000-6300-522100 Life Insurance	184.81	186.09	48.00	83.00
1000-6300-523000 Deferred Compensation	600.00	1,274.99	378.00	900.00
1000-6300-523002 CalPERS-Employer	5,700.07	6,870.27	1,421.00	1,907.00
1000-6300-524000 Unemployment Insurance	209.00	196.44	52.00	64.00
1000-6300-524001 Workers' Compensation Insurance	1,925.89	8,993.64	0.00	0.00
1000-6300-525001 Sick Leave Incentive & Vacation Cash Out	1,250.95	1,344.96	1,400.00	0.00
1000-6300-525201 Car Allowance	0.00	225.00	0.00	900.00
1000-6300-525202 Stipend-Cell Phone	288.00	180.00	270.00	0.00
Category: 5 - PERSONNEL Total:	109,316.97	111,060.48	31,040.00	36,721.00
Category: 6 - MAINTENANCE & OPERATIONS				
1000-6300-600000 Professional Services	0.00	1,134.95	1,500.00	9,500.00
1000-6300-604033 Lease Payments	0.00	704.46	860.00	860.00
1000-6300-610000 Supplies	18,943.97	18,854.32	21,100.00	16,500.00
1000-6300-654000 Special Event	0.00	974.82	0.00	0.00
1000-6300-662000 Travel, Conference & Meeting	1,523.62	0.00	1,500.00	0.00
1000-6300-690000 Internal Insurance Charges	9,086.04	10,383.00	3,607.00	3,607.00
1000-6300-690004 Internal General Overhead	189.00	0.00	0.00	0.00
Category: 6 - MAINTENANCE & OPERATIONS Total:	29,742.63	32,051.55	28,567.00	30,467.00
Category: 7 - CAPITAL OUTLAY				
1000-6300-710000 Equipment	31,461.23	0.00	30,000.00	25,000.00
Category: 7 - CAPITAL OUTLAY Total:	31,461.23	0.00	30,000.00	25,000.00
Category: 9 - TRANSFERS				
1000-6300-911000 Transfers Out	10,792.89	4,734.72	4,735.00	22,918.08
Category: 9 - TRANSFERS Total:	10,792.89	4,734.72	4,735.00	22,918.08
Department: 6300 - CULTURAL ARTS Total:	181,313.72	147,846.75	94,342.00	115,106.08
Expense Total:	181,313.72	147,846.75	94,342.00	115,106.08
Fund: 1000 - GENERAL FUND Total:	181,313.72	147,846.75	94,342.00	115,106.08
Proposed Budget Total:	181,313.72	147,846.75	94,342.00	115,106.08

Animal Shelter

Mission

Our mission is to provide a safe, compassionate haven for lost, abandoned, and vulnerable pets while supporting a healthier community through accessible animal care services. We are committed to promoting responsible pet ownership by offering spay and neuter programs, free and low-cost vaccine clinics, and resources that help keep pets safe, healthy, and in loving homes.

Services

- Enforcement of animal ordinance violations
- Ensure safety of public related to vicious animals
- Provide superior animal care
- Provide education for responsible pet ownership

Accomplishments for Fiscal Year 2025-2026

- Transitioned Animal Shelter from Police Department to Community Services
- Established Spay and Neuter Program
- Hosted a low-cost vaccine clinic for the community

Objectives for Fiscal Year 2026-2027

- Ensure a manageable population at the shelter level for optimal animal care
- Increase enforcement of animal ordinance violations
- Continue outreach beyond regional boundaries to ensure rescues and adoption
- Provide low-cost microchip and vaccination clinics.
- Identify and obtain spay & neuter subsidized funding for the community through budget, sponsorship, creating dialog and networking



	2023-2024 Audited	2024-2025 Audited	2025-2026 Approved Budget	2026-2027 Proposed Budget
Fund: 1000 - GENERAL FUND				
Expense				
Department: 6400 - ANIMAL SHELTER				
Category: 5 - PERSONNEL				
1000-6400-500000 Salaries Full Time	0.00	0.00	279,379.00	331,934.00
1000-6400-502100 Holiday Pay	0.00	0.00	1,000.00	0.00
1000-6400-510000 Overtime	0.00	0.00	6,000.00	6,300.00
1000-6400-513001 Overtime-Call Back	0.00	0.00	4,000.00	4,200.00
1000-6400-520000 FICA	0.00	0.00	17,322.00	20,580.00
1000-6400-520100 Medicare	0.00	0.00	4,051.00	4,813.00
1000-6400-522000 Health Insurance ER	0.00	0.00	0.00	0.00
1000-6400-522002 Health Benefits	0.00	0.00	83,090.00	65,306.00
1000-6400-522100 Life Insurance	0.00	0.00	1,063.00	1,542.00
1000-6400-523000 Deferred Compensation	0.00	0.00	5,700.00	1,200.00
1000-6400-523002 CalPERS-Employer	0.00	0.00	22,239.00	26,555.00
1000-6400-524000 Unemployment Insurance	0.00	0.00	527.00	830.00
1000-6400-525001 Sick Leave Incentive & Vacation Cash Out	0.00	0.00	0.00	0.00
Category: 5 - PERSONNEL Total:	0.00	0.00	424,371.00	463,260.00
Category: 6 - MAINTENANCE & OPERATIONS				
1000-6400-602000 Pest Control Services	0.00	0.00	500.00	0.00
1000-6400-604007 Professional Svcs.-Animal Care Services	0.00	0.00	35,000.00	40,000.00
1000-6400-604012 Promotional Pub Education	0.00	0.00	7,000.00	7,000.00
1000-6400-610000 Supplies	0.00	0.00	0.00	0.00
1000-6400-610001 Office Supplies	0.00	0.00	0.00	1,500.00
1000-6400-610011 Animal Services Supplies	0.00	0.00	25,000.00	25,000.00
1000-6400-610013 Animal Care Supplies	0.00	0.00	20,000.00	15,000.00
1000-6400-630000 Water	0.00	0.00	1,200.00	1,260.00
1000-6400-640000 Telephone	0.00	0.00	500.00	525.00
1000-6400-663000 Membership, Dues, & Subs	0.00	0.00	0.00	3,000.00
1000-6400-690000 Internal Insurance Charges	0.00	0.00	69,899.00	69,899.00
1000-6400-690001 Internal Fleet Charges	0.00	0.00	8,064.00	8,064.00
1000-6400-690003 Internal Data Processing Charges	0.00	0.00	8,672.00	8,672.00
Category: 6 - MAINTENANCE & OPERATIONS Total:	0.00	0.00	175,835.00	179,920.00
Category: 8 - DEBT SERVICE				
1000-6400-812000 Vehicle Lease	0.00	0.00	0.00	2,500.00
Category: 8 - DEBT SERVICE Total:	0.00	0.00	0.00	2,500.00
Department: 6400 - ANIMAL SHELTER Total:	0.00	0.00	600,206.00	645,680.00
Expense Total:	0.00	0.00	600,206.00	645,680.00
Fund: 1000 - GENERAL FUND Total:	0.00	0.00	600,206.00	645,680.00
Proposed Budget Total:	0.00	0.00	600,206.00	645,680.00



Proposed Budget
General Fund
Non-Departmental Expenditures

	2023-2024 Audited	2024-2025 Audited	2025-2026 Approved Budget	2026-2027 Proposed Budget
Fund: 1000 - GENERAL FUND				
Expense				
Department: 9900 - NON-DEPARTMENTAL EXPENDITURES				
Category: 6 - MAINTENANCE & OPERATIONS				
1000-9900-604011 Trustee Fees	3,740.00	990.00	0.00	0.00
1000-9900-604034 Agency Fees & Charges	0.00	0.00	15,000.00	0.00
1000-9900-663000 Membership, Dues, & Subs	0.00	0.00	0.00	0.00
1000-9900-680000 Miscellaneous Expense	0.00	80,885.11	0.00	0.00
Category 6 - MAINTENANCE & OPERATIONS Total:	3,740.00	81,875.11	15,000.00	0.00
Category: 7 - CAPITAL OUTLAY				
1000-9900-700000 Land	0.00	15,000.00	0.00	0.00
Category 7 - CAPITAL OUTLAY Total:	0.00	15,000.00	0.00	0.00
Category: 8 - DEBT SERVICE				
1000-9900-800003 Principal-2015 Refi Bond	257,205.00	265,153.00	273,346.00	281,793.00
1000-9900-800005 Principal-2022 Pension Obl Bond	0.00	0.00	0.00	0.00
1000-9900-801003 Interest-2015 Refi Bond	81,037.66	73,074.36	64,897.00	56,450.00
1000-9900-801005 Interest-2022 Pension Obl Bond	0.00	0.00	0.00	0.00
Category 8 - DEBT SERVICE Total:	338,242.66	338,227.36	338,243.00	338,243.00
Category: 9 - TRANSFERS				
1000-9900-911000 Transfers Out	0.00	0.00	0.00	529,261.90
Category 9 - TRANSFERS Total:	0.00	0.00	0.00	529,261.90
Department 9900 - NON-DEPARTMENTAL EXPENDITURES Total:	341,982.66	435,102.47	353,243.00	867,504.90
Expense Total:	341,982.66	435,102.47	353,243.00	867,504.90
Fund: 1000 - GENERAL FUND Total:	341,982.66	435,102.47	353,243.00	867,504.90
Proposed Budget Total:	341,982.66	435,102.47	353,243.00	867,504.90



Proposed Budget

General Fund

Equipment Replacement

	2023-2024 Audited	2024-2025 Audited	2025-2026 Approved Budget	2026-2027 Proposed Budget
Fund: 1002 - EQUIPMENT REPLACEMENT				
Revenue				
Department: 0000 - NON-DEPARTMENTAL				
Category: 4 - REVENUE				
1002-0000-481000 Interest Income	20,477.54	21,191.57	12,500.00	12,500.00
Category: 4 - REVENUE Total:	20,477.54	21,191.57	12,500.00	12,500.00
Department: 0000 - NON-DEPARTMENTAL Total:	20,477.54	21,191.57	12,500.00	12,500.00
Department: 3210 - FIRE ADMINISTRATION				
Category: 4 - REVENUE				
1002-3210-421000 Grant Revenue	12,737.00	0.00	0.00	0.00
1002-3210-491000 Miscellaneous Revenue	32,721.77	68,531.57	30,000.00	40,000.00
Category: 4 - REVENUE Total:	45,458.77	68,531.57	30,000.00	40,000.00
Department: 3210 - FIRE ADMINISTRATION Total:	45,458.77	68,531.57	30,000.00	40,000.00
Department: 4110 - PUBLIC WORKS-STREETS				
Category: 4 - REVENUE				
1002-4110-445101 Street Sweeping Fees	65,040.00	0.00	0.00	0.00
Category: 4 - REVENUE Total:	65,040.00	0.00	0.00	0.00
Department: 4110 - PUBLIC WORKS-STREETS Total:	65,040.00	0.00	0.00	0.00
Revenue Total:	130,976.31	89,723.14	42,500.00	52,500.00
Expense				
Department: 3210 - FIRE ADMINISTRATION				
Category: 6 - MAINTENANCE & OPERATIONS				
1002-3210-600000 Professional Services	0.00	18,018.00	20,000.00	20,000.00
1002-3210-610000 Supplies	0.00	90.00	0.00	0.00
Category: 6 - MAINTENANCE & OPERATIONS Total:	0.00	18,108.00	20,000.00	20,000.00
Category: 7 - CAPITAL OUTLAY				
1002-3210-710000 Equipment	15,989.22	40,473.75	260,000.00	195,000.00
Category: 7 - CAPITAL OUTLAY Total:	15,989.22	40,473.75	260,000.00	195,000.00
Category: 8 - DEBT SERVICE				
1002-3210-810000 Principal-Lease	41,490.31	43,160.74	0.00	0.00
1002-3210-811001 Interest-2016 Fire Truck Lease	2,354.49	684.06	0.00	0.00
Category: 8 - DEBT SERVICE Total:	43,844.80	43,844.80	0.00	0.00
Department: 3210 - FIRE ADMINISTRATION Total:	59,834.02	102,426.55	280,000.00	215,000.00
Department: 9900 - NON-DEPARTMENTAL EXPENDITURES				
Category: 7 - CAPITAL OUTLAY				
1002-9900-710000 Equipment	0.00	0.00	0.00	0.00
Category: 7 - CAPITAL OUTLAY Total:	0.00	0.00	0.00	0.00
Department: 9900 - NON-DEPARTMENTAL EXPENDITURES Total:	0.00	0.00	0.00	0.00
Expense Total:	59,834.02	102,426.55	280,000.00	215,000.00
Fund: 1002 - EQUIPMENT REPLACEMENT Surplus (Deficit):	71,142.29	(12,703.41)	(237,500.00)	(162,500.00)
Proposed Budget Surplus (Deficit):	71,142.29	(12,703.41)	(237,500.00)	(162,500.00)



Proposed Budget
General Fund
PARS 115 Pension Trust

	2023-2024 Audited	2024-2025 Audited	2025-2026 Approved Budget	2026-2027 Proposed Budget
Fund: 1003 - PARS 115 PENSION TRUST				
Revenue				
Department: 0000 - NON-DEPARTMENTAL				
Category: 4 - REVENUE				
1003-0000-481000 Interest Income	60,907.22	75,623.83	0.00	0.00
Category: 4 - REVENUE Total:	60,907.22	75,623.83	0.00	0.00
Department: 0000 - NON-DEPARTMENTAL Total:	60,907.22	75,623.83	0.00	0.00
Revenue Total:	60,907.22	75,623.83	0.00	0.00
Expense				
Department: 9900 - NON-DEPARTMENTAL EXPENDITURES				
Category: 6 - MAINTENANCE & OPERATIONS				
1003-9900-600000 Professional Services	3,572.38	3,703.35	0.00	0.00
Category: 6 - MAINTENANCE & OPERATIONS Total:	3,572.38	3,703.35	0.00	0.00
Category: 9 - TRANSFERS				
1003-9900-910000 Operating Transfers Out	0.00	0.00	0.00	567,500.00
Category: 9 - TRANSFERS Total:	0.00	0.00	0.00	567,500.00
Department: 9900 - NON-DEPARTMENTAL EXPENDITURES Total:	3,572.38	3,703.35	0.00	567,500.00
Expense Total:	3,572.38	3,703.35	0.00	567,500.00
Fund: 1003 - PARS 115 PENSION TRUST Surplus (Deficit):	57,334.84	71,920.48	0.00	(567,500.00)
Proposed Budget Surplus (Deficit):	57,334.84	71,920.48	0.00	(567,500.00)

Special Revenue Funds





	2023-2024 Audited	2024-2025 Audited	2025-2026 Approved Budget	2026-2027 Proposed Budget
Fund: 2000 - TRAFFIC SAFETY				
Revenue				
Department: 0000 - NON-DEPARTMENTAL				
Category: 4 - REVENUE				
2000-0000-481000 Interest Income	0.00	1,095.86	0.00	0.00
Category: 4 - REVENUE Total:	0.00	1,095.86	0.00	0.00
Department: 0000 - NON-DEPARTMENTAL Total:	0.00	1,095.86	0.00	0.00
Department: 3120 - POLICE FIELD OPERATIONS				
Category: 4 - REVENUE				
2000-3120-462000 Vehicle Code Fines	13,770.70	8,238.93	6,000.00	8,000.00
Category: 4 - REVENUE Total:	13,770.70	8,238.93	6,000.00	8,000.00
Department: 3120 - POLICE FIELD OPERATIONS Total:	13,770.70	8,238.93	6,000.00	8,000.00
Revenue Total:	13,770.70	9,334.79	6,000.00	8,000.00
Fund: 2000 - TRAFFIC SAFETY Total:	13,770.70	9,334.79	6,000.00	8,000.00
Proposed Budget Total:	13,770.70	9,334.79	6,000.00	8,000.00



	2023-2024 Audited	2024-2025 Audited	2025-2026 Approved Budget	2026-2027 Proposed Budget
Fund: 2001 - PUBLIC SAFETY FUND				
Revenue				
Department: 0000 - NON-DEPARTMENTAL				
Category: 4 - REVENUE				
2001-0000-481000 Interest Income	0.00	2,884.14	0.00	0.00
Category: 4 - REVENUE Total:	0.00	2,884.14	0.00	0.00
Department: 0000 - NON-DEPARTMENTAL Total:	0.00	2,884.14	0.00	0.00
Department: 3120 - POLICE FIELD OPERATIONS				
Category: 4 - REVENUE				
2001-3120-404001 Local Public Safety Tax	81,879.38	80,451.56	80,000.00	90,000.00
Category: 4 - REVENUE Total:	81,879.38	80,451.56	80,000.00	90,000.00
Department: 3120 - POLICE FIELD OPERATIONS Total:	81,879.38	80,451.56	80,000.00	90,000.00
Revenue Total:	81,879.38	83,335.70	80,000.00	90,000.00
Expense				
Department: 3120 - POLICE FIELD OPERATIONS				
Category: 9 - TRANSFERS				
2001-3120-910000 Operating Transfers Out	0.00	0.00	0.00	90,000.00
2001-3120-911000 Transfers Out	69,999.96	90,000.60	90,000.00	0.00
Category: 9 - TRANSFERS Total:	69,999.96	90,000.60	90,000.00	90,000.00
Department: 3120 - POLICE FIELD OPERATIONS Total:	69,999.96	90,000.60	90,000.00	90,000.00
Expense Total:	69,999.96	90,000.60	90,000.00	90,000.00
Fund: 2001 - PUBLIC SAFETY FUND Surplus (Deficit):	11,879.42	(6,664.90)	(10,000.00)	0.00
Proposed Budget Surplus (Deficit):	11,879.42	(6,664.90)	(10,000.00)	0.00



	2023-2024 Audited	2024-2025 Audited	2025-2026 Approved Budget	2026-2027 Proposed Budget
Fund: 2002 - SIDEWALK REPAIR FUNDS				
Revenue				
Department: 0000 - NON-DEPARTMENTAL				
Category: 4 - REVENUE				
2002-0000-481000 Interest Income	0.00	619.97	0.00	0.00
Category: 4 - REVENUE Total:	0.00	619.97	0.00	0.00
Department: 0000 - NON-DEPARTMENTAL Total:	0.00	619.97	0.00	0.00
Revenue Total:	0.00	619.97	0.00	0.00
Fund: 2002 - SIDEWALK REPAIR FUNDS Total:	0.00	619.97	0.00	0.00
Proposed Budget Total:	0.00	619.97	0.00	0.00



	2023-2024 Audited	2024-2025 Audited	2025-2026 Approved Budget	2026-2027 Proposed Budget
Fund: 2004 - STREET-CONSTRUCTION & MAINTENANCE				
Revenue				
Department: 0000 - NON-DEPARTMENTAL				
Category: 4 - REVENUE				
2004-0000-480300 Proceeds from Leased Assets	0.00	165,949.00	0.00	0.00
2004-0000-481000 Interest Income	27,392.65	13,904.64	0.00	0.00
Category: 4 - REVENUE Total:	27,392.65	179,853.64	0.00	0.00
Department: 0000 - NON-DEPARTMENTAL Total:	27,392.65	179,853.64	0.00	0.00
Department: 4110 - PUBLIC WORKS-STREETS				
Category: 4 - REVENUE				
2004-4110-421000 Grant Revenue	0.00	122,272.15	0.00	0.00
2004-4110-421001 Grant Reimbursements	316,000.00	22,719.50	0.00	0.00
2004-4110-445101 Street Sweeping Fees	174,816.46	228,724.50	0.00	0.00
Category: 4 - REVENUE Total:	490,816.46	373,716.15	0.00	0.00
Category: 9 - TRANSFERS				
2004-4110-900000 Operating Transfers In	0.00	1,849,999.92	1,850,000.00	1,850,000.00
Category: 9 - TRANSFERS Total:	0.00	1,849,999.92	1,850,000.00	1,850,000.00
Department: 4110 - PUBLIC WORKS-STREETS Total:	490,816.46	2,223,716.07	1,850,000.00	1,850,000.00
Revenue Total:	518,209.11	2,403,569.71	1,850,000.00	1,850,000.00
Expense				
Department: 4110 - PUBLIC WORKS-STREETS				
Category: 5 - PERSONNEL				
2004-4110-500000 Salaries Full Time	365,787.55	482,049.54	680,182.00	619,774.00
2004-4110-502100 Holiday Pay	0.00	0.00	0.00	0.00
2004-4110-502300 On Call	2,481.40	2,904.50	11,000.00	11,550.00
2004-4110-510000 Overtime	20,883.07	9,565.24	21,000.00	22,050.00
2004-4110-513001 Overtime-Call Back	3,364.94	3,601.30	6,000.00	6,300.00
2004-4110-520000 FICA	24,612.68	30,176.60	41,763.00	37,924.00
2004-4110-520100 Medicare	5,756.56	7,057.80	9,767.00	8,874.00
2004-4110-522000 Health Insurance-Employer	52,960.14	5,349.33	0.00	0.00
2004-4110-522002 Health Benefits	37,686.76	89,008.90	148,305.00	181,059.00
2004-4110-522100 Life Insurance	1,579.27	1,325.09	2,336.00	3,757.00
2004-4110-523000 Deferred Compensation	5,712.50	5,686.25	13,040.00	11,600.00
2004-4110-523002 CalPERS-Employer	34,058.80	47,620.28	58,417.00	48,958.00
2004-4110-524000 Unemployment Insurance	1,561.27	2,063.83	1,684.00	1,530.00
2004-4110-524001 Workers' Compensation Insurance	0.00	15,482.70	0.00	0.00
2004-4110-525001 Sick Leave Incentive & Vacation Cash Out	3,633.32	481.95	4,000.00	5,000.00
2004-4110-525200 Uniform Allowance	2,165.22	2,342.62	2,960.00	3,400.00
2004-4110-525202 Stipend-Cell Phone	2,643.75	1,955.00	1,230.00	1,230.00
Category: 5 - PERSONNEL Total:	564,887.23	706,670.93	1,001,684.00	963,006.00
Category: 6 - MAINTENANCE & OPERATIONS				
2004-4110-600000 Professional Services	88,137.38	80,951.51	100,000.00	100,000.00
2004-4110-601000 Alarm Services	1,041.27	1,119.37	0.00	1,000.00
2004-4110-602000 Pest Control Services	230.40	238.85	0.00	250.00
2004-4110-603033 Publication Services	0.00	480.00	500.00	500.00
2004-4110-604032 Rentals-Equipment	76,291.76	71,142.59	75,000.00	75,000.00
2004-4110-604033 Lease Payments	0.00	0.00	860.00	0.00
2004-4110-610000 Supplies	84,316.09	69,062.68	143,360.00	150,000.00

Proposed Budget

Street-Construction & Maintenance

		2023-2024 Audited	2024-2025 Audited	2025-2026 Approved Budget	2026-2027 Proposed Budget
2004-4110-610001	Office Supplies	(19.20)	460.55	1,500.00	1,500.00
2004-4110-610002	Uniforms	12,737.14	8,543.75	9,500.00	9,500.00
2004-4110-610005	Small Tools	4,822.54	19,901.25	40,000.00	25,000.00
2004-4110-620000	Maintenance & Repairs	96,564.06	15,775.02	75,000.00	75,000.00
2004-4110-620200	Building Repairs	0.00	169.07	5,000.00	0.00
2004-4110-630000	Water	40,784.13	53,970.03	0.00	35,000.00
2004-4110-630500	Sewer	1,170.50	1,270.30	0.00	1,000.00
2004-4110-631000	Gas & Electric	392,251.68	443,585.42	0.00	250,000.00
2004-4110-640000	Telephone	1,767.25	3,436.52	0.00	2,880.00
2004-4110-660000	Training & Education	1,337.50	5,077.41	15,000.00	12,000.00
2004-4110-662000	Travel, Conference & Meeting	1,168.30	6,593.11	7,500.00	5,000.00
2004-4110-663000	Membership, Dues, & Subs	620.00	1,308.40	5,000.00	5,000.00
2004-4110-690000	Internal Insurance Charges	80,775.00	138,968.04	141,632.00	141,632.00
2004-4110-690001	Internal Fleet Charges	80,009.04	67,458.36	112,902.00	112,902.00
2004-4110-690002	Internal Building Charges	49,722.00	59,412.00	88,008.00	0.00
2004-4110-690003	Internal Data Processing Charges	8,815.44	6,653.88	13,008.00	13,008.00
2004-4110-690004	Internal General Overhead	1,596.96	0.00	0.00	0.00
Category: 6 - MAINTENANCE & OPERATIONS Total:		1,024,139.24	1,055,578.11	833,770.00	1,016,172.00
Category: 7 - CAPITAL OUTLAY					
2004-4110-701000	Improvements	58,175.86	0.00	0.00	0.00
2004-4110-701004	Barbara St. Reconstruction	0.00	0.00	0.00	0.00
2004-4110-701009	Alphabet Streets Project	0.00	0.00	0.00	0.00
2004-4110-701010	Nebraska/Thompson N. Sewer Main	743,809.60	0.00	0.00	0.00
2004-4110-701019	Selma Branch Canal Parkway ATP 5092(046)	1,732.50	137,181.70	0.00	0.00
2004-4110-701020	AB 74 Phase 2 Valley View Storm Dr.	237,749.32	0.00	0.00	0.00
2004-4110-710000	Equipment	6,020.46	165,949.00	0.00	0.00
Category: 7 - CAPITAL OUTLAY Total:		1,047,487.74	303,130.70	0.00	0.00
Category: 8 - DEBT SERVICE					
2004-4110-810000	Principal-Lease	0.00	36,591.59	0.00	0.00
2004-4110-811000	Interest-Lease	0.00	7,525.38	0.00	0.00
2004-4110-812000	Vehicle Lease	0.00	35,354.41	0.00	0.00
Category: 8 - DEBT SERVICE Total:		0.00	79,471.38	0.00	0.00
Category: 9 - TRANSFERS					
2004-4110-911000	Transfers Out	63,719.92	33,781.20	33,778.00	2,549.69
Category: 9 - TRANSFERS Total:		63,719.92	33,781.20	33,778.00	2,549.69
Department: 4110 - PUBLIC WORKS-STREETS Total:		2,700,234.13	2,178,632.32	1,869,232.00	1,981,727.69
Department: 4120 - PUBLIC WORKS-PARKS					
Category: 5 - PERSONNEL					
2004-4120-500000	Salaries Full Time	0.00	0.00	0.00	0.00
2004-4120-502100	Holiday Pay	0.00	0.00	0.00	0.00
2004-4120-520000	FICA	0.00	0.00	0.00	0.00
2004-4120-520100	Medicare	0.00	0.00	0.00	0.00
2004-4120-523002	CalPERS ER	0.00	0.00	0.00	0.00
2004-4120-525001	Sick Leave Incentive & Vacation Cash Out	0.00	0.00	0.00	0.00
2004-4120-525202	Stipend-Cell Phone	0.00	0.00	0.00	0.00
Category: 5 - PERSONNEL Total:		0.00	0.00	0.00	0.00
Category: 6 - MAINTENANCE & OPERATIONS					
2004-4120-600000	Professional Services	0.00	2,606.40	0.00	0.00
2004-4120-630000	Water	0.00	0.00	0.00	7,000.00

Proposed Budget

Street-Construction & Maintenance

	2023-2024 Audited	2024-2025 Audited	2025-2026 Approved Budget	2026-2027 Proposed Budget
2004-4120-640000 Telephone	0.00	0.00	0.00	600.00
Category: 6 - MAINTENANCE & OPERATIONS Total:	0.00	2,606.40	0.00	7,600.00
Department: 4120 - PUBLIC WORKS-PARKS Total:	0.00	2,606.40	0.00	7,600.00
Expense Total:	2,700,234.13	2,181,238.72	1,869,232.00	1,989,327.69
Fund: 2004 - STREET-CONSTRUCTION & MAINTENANCE Surplus (Deficit):	(2,182,025.02)	222,330.99	(19,232.00)	(139,327.69)
Proposed Budget Surplus (Deficit):	(2,182,025.02)	222,330.99	(19,232.00)	(139,327.69)



	2023-2024 Audited	2024-2025 Audited	2025-2026 Approved Budget	2026-2027 Proposed Budget
Fund: 2005 - GAS TAX				
Revenue				
Department: 0000 - NON-DEPARTMENTAL				
Category: 4 - REVENUE				
2005-0000-481000 Interest Income	41,227.30	25,895.44	21,500.00	21,500.00
Category: 4 - REVENUE Total:	41,227.30	25,895.44	21,500.00	21,500.00
Department: 0000 - NON-DEPARTMENTAL Total:	41,227.30	25,895.44	21,500.00	21,500.00
Department: 4110 - PUBLIC WORKS-STREETS				
Category: 4 - REVENUE				
2005-4110-420001 State Gas Tax-2103	242,684.87	236,092.59	228,687.00	241,606.00
2005-4110-420002 State Gas Tax-2105	108,411.40	153,537.79	156,099.00	158,790.00
2005-4110-420003 State Gas Tax-2106	90,119.09	86,161.53	83,242.00	84,873.00
2005-4110-420004 State Gas Tax-2107	219,900.67	208,681.40	212,989.00	212,223.00
2005-4110-420005 State Gas Tax-2107.5	5,000.00	0.00	5,000.00	5,000.00
Category: 4 - REVENUE Total:	666,116.03	684,473.31	686,017.00	702,492.00
Department: 4110 - PUBLIC WORKS-STREETS Total:	666,116.03	684,473.31	686,017.00	702,492.00
Revenue Total:	707,343.33	710,368.75	707,517.00	723,992.00
Expense				
Department: 4110 - PUBLIC WORKS-STREETS				
Category: 7 - CAPITAL OUTLAY				
2005-4110-701004 Barbara St. Reconstruction	261,176.88	0.00	0.00	0.00
2005-4110-701005 E&F St. Reconstruction Project	80,616.31	688,945.32	17,080.00	0.00
2005-4110-710000 Equipment	0.00	0.00	83,849.00	0.00
2005-4110-999990 Grove & 4th Cape Seal Project	0.00	0.00	0.00	0.00
2005-4110-999997 Mulberry St. Reconstruction	0.00	366,293.06	15,779.00	0.00
Category: 7 - CAPITAL OUTLAY Total:	341,793.19	1,055,238.38	116,708.00	0.00
Category: 9 - TRANSFERS				
2005-4110-910000 Operating Transfers Out	0.00	0.00	600,000.00	1,225,000.00
2005-4110-911000 Transfers Out	4,652.22	604,652.04	4,652.00	3,242.08
Category: 9 - TRANSFERS Total:	4,652.22	604,652.04	604,652.00	1,228,242.08
Department: 4110 - PUBLIC WORKS-STREETS Total:	346,445.41	1,659,890.42	721,360.00	1,228,242.08
Department: 5500 - CAPITAL PROJECTS				
Category: 7 - CAPITAL OUTLAY				
2005-5500-701000 Improvements	0.00	0.00	0.00	0.00
Category: 7 - CAPITAL OUTLAY Total:	0.00	0.00	0.00	0.00
Department: 5500 - CAPITAL PROJECTS Total:	0.00	0.00	0.00	0.00
Expense Total:	346,445.41	1,659,890.42	721,360.00	1,228,242.08
Fund: 2005 - GAS TAX Surplus (Deficit):	360,897.92	(949,521.67)	(13,843.00)	(504,250.08)
Proposed Budget Surplus (Deficit):	360,897.92	(949,521.67)	(13,843.00)	(504,250.08)



City of Selma, CA

Proposed Budget

Special Revenue Fund

Road Maintenance & Rehabilitation

	2023-2024 Audited	2024-2025 Audited	2025-2026 Approved Budget	2026-2027 Proposed Budget
Fund: 2006 - ROAD MAINTENANCE & REHABILITATION				
Revenue				
Department: 0000 - NON-DEPARTMENTAL				
Category: 4 - REVENUE				
2006-0000-481000 Interest Income	6,502.13	7,970.90	26,700.00	26,700.00
Category: 4 - REVENUE Total:	6,502.13	7,970.90	26,700.00	26,700.00
Department: 0000 - NON-DEPARTMENTAL Total:	6,502.13	7,970.90	26,700.00	26,700.00
Department: 4110 - PUBLIC WORKS-STREETS				
Category: 4 - REVENUE				
2006-4110-404000 SB 1 Road Maint. & Rehab. Account (RMRA)	637,848.19	674,395.49	623,985.00	693,410.00
Category: 4 - REVENUE Total:	637,848.19	674,395.49	623,985.00	693,410.00
Department: 4110 - PUBLIC WORKS-STREETS Total:	637,848.19	674,395.49	623,985.00	693,410.00
Revenue Total:	644,350.32	682,366.39	650,685.00	720,110.00
Expense				
Department: 4110 - PUBLIC WORKS-STREETS				
Category: 7 - CAPITAL OUTLAY				
2006-4110-701054 Dockery Ave. Cape Seal	0.00	0.00	27,000.00	501,750.00
2006-4110-999991 Barbara Street Rehab Project East	0.00	0.00	0.00	53,000.00
2006-4110-999996 Second St. Reconstruction	0.00	0.00	685,350.00	0.00
2006-4110-999997 Ditch St. Overlay	0.00	0.00	411,000.00	0.00
2006-4110-999998 Nebraska Ave. Construction	0.00	0.00	65,000.00	364,000.00
Category: 7 - CAPITAL OUTLAY Total:	0.00	0.00	1,188,350.00	918,750.00
Department: 4110 - PUBLIC WORKS-STREETS Total:	0.00	0.00	1,188,350.00	918,750.00
Department: 5400 - ENGINEERING				
Category: 6 - MAINTENANCE & OPERATIONS				
2006-5400-600000 Professional Services	0.00	0.00	0.00	0.00
Category: 6 - MAINTENANCE & OPERATIONS Total:	0.00	0.00	0.00	0.00
Category: 7 - CAPITAL OUTLAY				
2006-5400-701009 Alphabet Streets Project	1,985,020.51	779.50	0.00	0.00
2006-5400-999997 Dennis Dr. Reconstruction Project	0.00	0.00	0.00	0.00
2006-5400-999998 Aspen Dr. Reconstruction Project	0.00	0.00	0.00	0.00
Category: 7 - CAPITAL OUTLAY Total:	1,985,020.51	779.50	0.00	0.00
Department: 5400 - ENGINEERING Total:	1,985,020.51	779.50	0.00	0.00
Department: 5500 - CAPITAL PROJECTS				
Category: 7 - CAPITAL OUTLAY				
2006-5500-701000 Improvements	0.00	16,580.99	44,282.00	0.00
Category: 7 - CAPITAL OUTLAY Total:	0.00	16,580.99	44,282.00	0.00
Department: 5500 - CAPITAL PROJECTS Total:	0.00	16,580.99	44,282.00	0.00
Expense Total:	1,985,020.51	17,360.49	1,232,632.00	918,750.00
Fund: 2006 - ROAD MAINTENANCE & REHABILITATION Surplus (Deficit):	(1,340,670.19)	665,005.90	(581,947.00)	(198,640.00)
Proposed Budget Surplus (Deficit):	(1,340,670.19)	665,005.90	(581,947.00)	(198,640.00)



	2023-2024 Audited	2024-2025 Audited	2025-2026 Approved Budget	2026-2027 Proposed Budget
Fund: 2008 - CMAQ				
Revenue				
Department: 5500 - CAPITAL PROJECTS				
Category: 4 - REVENUE				
2008-5500-430002 CMAQ Dinuba & McCall Traffic	14,287.00	18,180.00	92,840.00	748,660.00
2008-5500-430003 CMAQ Mill & Orange Park & Ride	11,257.74	34,904.22	457,000.00	457,000.00
2008-5500-430004 CMAQ Merced-Stillman-Tulare Alleys	20,079.82	64,178.49	452,000.00	452,000.00
2008-5500-430005 CMAQ Thompson Ave. Sidewalk	0.00	1,038.00	17,706.00	17,706.00
2008-5500-430006 CMAQ Chestnut-Merced Alley	0.00	0.00	0.00	60,000.00
2008-5500-431012 STBG Dinuba Ave McCall to Dockery	13,885.69	25,565.00	706,000.00	706,000.00
2008-5500-431013 STBG Dinuba Ave Thompson to McCall	13,597.78	30,018.00	678,000.00	678,000.00
Category: 4 - REVENUE Total:	73,108.03	173,883.71	2,403,546.00	3,119,366.00
Department: 5500 - CAPITAL PROJECTS Total:	73,108.03	173,883.71	2,403,546.00	3,119,366.00
Revenue Total:	73,108.03	173,883.71	2,403,546.00	3,119,366.00
Expense				
Department: 5500 - CAPITAL PROJECTS				
Category: 7 - CAPITAL OUTLAY				
2008-5500-701033 CMAQ Mill & Orange Park & Ride	11,257.74	37,519.22	457,000.00	457,000.00
2008-5500-701034 CMAQ Merced-Stillman-Tulare Alleys	20,079.82	64,178.49	452,000.00	452,000.00
2008-5500-701035 STBG Dinuba Ave. McCall to Dockery	13,885.69	25,565.00	706,000.00	706,000.00
2008-5500-701036 STBG Dinuba Thompson To McCall	13,597.78	30,018.00	678,000.00	678,000.00
2008-5500-701037 CMAQ Dinuba & McCall Traffic	14,305.00	18,180.00	92,840.00	748,660.00
2008-5500-701039 CMAQ Thompson Ave. Sidewalk	0.00	0.00	17,706.00	17,706.00
2008-5500-701040 CMAQ 5096(049) Thomp-Wh To Flo	0.00	1,038.00	0.00	0.00
2008-5500-701042 CMAQ Rose & Mitchell Bike Route	0.00	0.00	0.00	0.00
2008-5500-999991 CMAQ 5096(042) Chestnut-Merced Alley	0.00	0.00	0.00	60,000.00
2008-5500-999997 CMAQ Young Street Alley Improvement	0.00	0.00	0.00	64,800.00
Category: 7 - CAPITAL OUTLAY Total:	73,126.03	176,498.71	2,403,546.00	3,184,166.00
Department: 5500 - CAPITAL PROJECTS Total:	73,126.03	176,498.71	2,403,546.00	3,184,166.00
Expense Total:	73,126.03	176,498.71	2,403,546.00	3,184,166.00
Fund: 2008 - CMAQ Surplus (Deficit):	(18.00)	(2,615.00)	0.00	(64,800.00)
Proposed Budget Surplus (Deficit):	(18.00)	(2,615.00)	0.00	(64,800.00)



	2023-2024 Audited	2024-2025 Audited	2025-2026 Approved Budget	2026-2027 Proposed Budget
Fund: 2010 - LTF ARTICLE 3				
Revenue				
Department: 0000 - NON-DEPARTMENTAL				
Category: 4 - REVENUE				
2010-0000-481000 Interest Income	0.00	0.00	800.00	0.00
Category: 4 - REVENUE Total:	0.00	0.00	800.00	0.00
Department: 0000 - NON-DEPARTMENTAL Total:	0.00	0.00	800.00	0.00
Department: 4110 - PUBLIC WORKS-STREETS				
Category: 4 - REVENUE				
2010-4110-421100 LTF-Art 3 Pedestrian & Bicycle	0.00	0.00	27,888.00	8,000.00
Category: 4 - REVENUE Total:	0.00	0.00	27,888.00	8,000.00
Department: 4110 - PUBLIC WORKS-STREETS Total:	0.00	0.00	27,888.00	8,000.00
Revenue Total:	0.00	0.00	28,688.00	8,000.00
Expense				
Department: 5500 - CAPITAL PROJECTS				
Category: 7 - CAPITAL OUTLAY				
2010-5500-701038 City Hall North Parking Drainage	0.00	2,739.25	10,000.00	0.00
2010-5500-701064 Rose Ave. Reconstruction	0.00	0.00	15,000.00	0.00
Category: 7 - CAPITAL OUTLAY Total:	0.00	2,739.25	25,000.00	0.00
Department: 5500 - CAPITAL PROJECTS Total:	0.00	2,739.25	25,000.00	0.00
Expense Total:	0.00	2,739.25	25,000.00	0.00
Fund: 2010 - LTF ARTICLE 3 Surplus (Deficit):	0.00	(2,739.25)	3,688.00	8,000.00
Proposed Budget Surplus (Deficit):	0.00	(2,739.25)	3,688.00	8,000.00



	2023-2024 Audited	2024-2025 Audited	2025-2026 Approved Budget	2026-2027 Proposed Budget
Fund: 2011 - LTF ARTICLE 8				
Revenue				
Department: 0000 - NON-DEPARTMENTAL				
Category: 4 - REVENUE				
2011-0000-481000 Interest Income	0.00	0.00	9,000.00	9,000.00
Category: 4 - REVENUE Total:	0.00	0.00	9,000.00	9,000.00
Department: 0000 - NON-DEPARTMENTAL Total:	0.00	0.00	9,000.00	9,000.00
Department: 4110 - PUBLIC WORKS-STREETS				
Category: 4 - REVENUE				
2011-4110-421200 LTF-Art 8 Streets & Roads	0.00	0.00	775,284.00	850,000.00
Category: 4 - REVENUE Total:	0.00	0.00	775,284.00	850,000.00
Department: 4110 - PUBLIC WORKS-STREETS Total:	0.00	0.00	775,284.00	850,000.00
Revenue Total:	0.00	0.00	784,284.00	859,000.00
Expense				
Department: 4110 - PUBLIC WORKS-STREETS				
Category: 9 - TRANSFERS				
2011-4110-910000 Operating Transfers Out	0.00	0.00	625,000.00	625,000.00
Category: 9 - TRANSFERS Total:	0.00	0.00	625,000.00	625,000.00
Department: 4110 - PUBLIC WORKS-STREETS Total:	0.00	0.00	625,000.00	625,000.00
Department: 5500 - CAPITAL PROJECTS				
Category: 7 - CAPITAL OUTLAY				
2011-5500-701000 Improvements	0.00	0.00	0.00	0.00
2011-5500-701032 Parks St. Cape Seal Project	0.00	0.00	0.00	0.00
2011-5500-701038 City Hall North Parking Drainage	0.00	0.00	140,000.00	0.00
2011-5500-701039 CMAQ Thompson Ave. Sidewalk	0.00	0.00	0.00	2,294.00
2011-5500-701058 Thompson Ave. Cape Seal	0.00	0.00	444,400.00	0.00
2011-5500-701062 Thompson Ave. Reconstruction North	0.00	0.00	38,000.00	56,000.00
2011-5500-701064 Rose Ave. Reconstruction	0.00	0.00	79,000.00	0.00
2011-5500-701066 2025 Alley Improvement Project 4B	0.00	0.00	56,000.00	0.00
2011-5500-999991 CMAQ Chestnut-Merced Alley	0.00	0.00	0.00	15,000.00
2011-5500-999995 Mitchell Ave. Cape Seal	0.00	0.00	44,000.00	571,000.00
2011-5500-999996 Goldridge Street Overlay	0.00	0.00	77,000.00	881,000.00
2011-5500-999997 Floral Ave. Median @ SR 99	0.00	0.00	145,000.00	0.00
2011-5500-999998 Thompson-Floral Alley Sewer Cross	0.00	8,303.25	23,032.00	333,000.00
Category: 7 - CAPITAL OUTLAY Total:	0.00	8,303.25	1,046,432.00	1,858,294.00
Department: 5500 - CAPITAL PROJECTS Total:	0.00	8,303.25	1,046,432.00	1,858,294.00
Expense Total:	0.00	8,303.25	1,671,432.00	2,483,294.00
Fund: 2011 - LTF ARTICLE 8 Surplus (Deficit):	0.00	(8,303.25)	(887,148.00)	(1,624,294.00)
Proposed Budget Surplus (Deficit):	0.00	(8,303.25)	(887,148.00)	(1,624,294.00)



	2023-2024 Audited	2024-2025 Audited	2025-2026 Approved Budget	2026-2027 Proposed Budget
Fund: 2012 - CALTRANS FUND				
Revenue				
Department: 4110 - PUBLIC WORKS-STREETS				
Category: 4 - REVENUE				
2012-4110-431006 Selma Branch Canal Parkway ATP 5092(046)	0.00	0.00	0.00	0.00
2012-4110-431017 HSIP School Crossing Project	0.00	0.00	0.00	803,000.00
Category: 4 - REVENUE Total:	0.00	0.00	0.00	803,000.00
Department: 4110 - PUBLIC WORKS-STREETS Total:	0.00	0.00	0.00	803,000.00
Department: 5500 - CAPITAL PROJECTS				
Category: 4 - REVENUE				
2012-5500-431011 ATP CID Canal Pipping & Bike Trail	0.00	0.00	2,701,000.00	2,701,000.00
Category: 4 - REVENUE Total:	0.00	0.00	2,701,000.00	2,701,000.00
Department: 5500 - CAPITAL PROJECTS Total:	0.00	0.00	2,701,000.00	2,701,000.00
Revenue Total:	0.00	0.00	2,701,000.00	3,504,000.00
Expense				
Department: 4110 - PUBLIC WORKS-STREETS				
Category: 7 - CAPITAL OUTLAY				
2012-4110-701019 Selma Branch Canal Parkway ATP 5092(046)	0.00	10,000.00	0.00	0.00
Category: 7 - CAPITAL OUTLAY Total:	0.00	10,000.00	0.00	0.00
Department: 4110 - PUBLIC WORKS-STREETS Total:	0.00	10,000.00	0.00	0.00
Department: 5500 - CAPITAL PROJECTS				
Category: 7 - CAPITAL OUTLAY				
2012-5500-701000 Improvements	0.00	0.00	0.00	0.00
2012-5500-701051 ATP CID Canal Pipping & Bike Trail	0.00	0.00	2,701,000.00	2,701,000.00
2012-5500-999994 HSIP School Crossing Project	0.00	0.00	0.00	803,000.00
Category: 7 - CAPITAL OUTLAY Total:	0.00	0.00	2,701,000.00	3,504,000.00
Department: 5500 - CAPITAL PROJECTS Total:	0.00	0.00	2,701,000.00	3,504,000.00
Expense Total:	0.00	10,000.00	2,701,000.00	3,504,000.00
Fund: 2012 - CALTRANS FUND Surplus (Deficit):	0.00	(10,000.00)	0.00	0.00
Proposed Budget Surplus (Deficit):	0.00	(10,000.00)	0.00	0.00



	2023-2024 Audited	2024-2025 Audited	2025-2026 Approved Budget	2026-2027 Proposed Budget
Fund: 2013 - MEASURE C STREET MAINTENANCE				
Revenue				
Department: 0000 - NON-DEPARTMENTAL				
Category: 4 - REVENUE				
2013-0000-481000 Interest Income	40,868.45	16,642.59	19,400.00	19,400.00
Category: 4 - REVENUE Total:	40,868.45	16,642.59	19,400.00	19,400.00
Department: 0000 - NON-DEPARTMENTAL Total:	40,868.45	16,642.59	19,400.00	19,400.00
Department: 4110 - PUBLIC WORKS-STREETS				
Category: 4 - REVENUE				
2013-4110-421300 Measure C Street Maintenance	387,927.46	384,495.51	400,000.00	300,000.00
2013-4110-421310 Measure C ADA Compliance	12,900.53	0.00	0.00	0.00
2013-4110-421320 Measure C Flexible Funding	375,200.91	0.00	0.00	0.00
2013-4110-421321 Measure C Pedestrian Trails Rural	83,344.24	0.00	0.00	0.00
2013-4110-421322 Measure C Bicycle Facilities	20,749.90	0.00	0.00	0.00
2013-4110-481000 Interest Income	0.00	0.00	0.00	0.00
2013-4110-491000 Miscellaneous Revenue	0.48	0.00	0.00	0.00
Category: 4 - REVENUE Total:	880,123.52	384,495.51	400,000.00	300,000.00
Department: 4110 - PUBLIC WORKS-STREETS Total:	880,123.52	384,495.51	400,000.00	300,000.00
Revenue Total:	920,991.97	401,138.10	419,400.00	319,400.00
Expense				
Department: 4110 - PUBLIC WORKS-STREETS				
Category: 6 - MAINTENANCE & OPERATIONS				
2013-4110-621000 Storm Drain Mt. View 36 Repairs	43,018.71	0.00	0.00	0.00
Category: 6 - MAINTENANCE & OPERATIONS Total:	43,018.71	0.00	0.00	0.00
Category: 7 - CAPITAL OUTLAY				
2013-4110-701063 Thompson Ave. Reconstruction South	0.00	0.00	70,000.00	0.00
2013-4110-710000 Equipment	0.00	65,114.69	50,000.00	0.00
2013-4110-999990 Knowles Street Reconstruction	0.00	0.00	0.00	75,000.00
2013-4110-999991 Selma Street Reconstruction	0.00	0.00	0.00	54,000.00
2013-4110-999993 Mitchell & Jasper Seal	0.00	0.00	0.00	39,000.00
2013-4110-999996 Nebraska Ave. Overlay	0.00	0.00	392,200.00	0.00
2013-4110-999997 Huntsman St. Reconstruction	0.00	0.00	425,600.00	0.00
2013-4110-999999 Storm Drain Maintenance Project	0.00	0.00	100,000.00	0.00
Category: 7 - CAPITAL OUTLAY Total:	0.00	65,114.69	1,037,800.00	168,000.00
Category: 9 - TRANSFERS				
2013-4110-911000 Transfers Out	509,129.82	0.00	0.00	0.00
Category: 9 - TRANSFERS Total:	509,129.82	0.00	0.00	0.00
Department: 4110 - PUBLIC WORKS-STREETS Total:	552,148.53	65,114.69	1,037,800.00	168,000.00
Department: 5500 - CAPITAL PROJECTS				
Category: 7 - CAPITAL OUTLAY				
2013-5500-701000 Improvements	0.00	2,565.62	3,055.00	0.00
2013-5500-701031 Improvements-Highland Rose	0.00	28,500.85	0.00	0.00
2013-5500-701050 Dockery Storm Drain Repair	0.00	27,285.74	5,202.00	0.00
2013-5500-999993 Young Street Alley Improvement	0.00	0.00	0.00	16,200.00

	2023-2024 Audited	2024-2025 Audited	2025-2026 Approved Budget	2026-2027 Proposed Budget
2013-5500-999998 Stillman High St. Project	0.00	0.00	0.00	0.00
Category: 7 - CAPITAL OUTLAY Total:	0.00	58,352.21	8,257.00	16,200.00
Department: 5500 - CAPITAL PROJECTS Total:	0.00	58,352.21	8,257.00	16,200.00
Expense Total:	552,148.53	123,466.90	1,046,057.00	184,200.00
Fund: 2013 - MEASURE C STREET MAINTENANCE Surplus (Deficit):	368,843.44	277,671.20	(626,657.00)	135,200.00
Proposed Budget Surplus (Deficit):	368,843.44	277,671.20	(626,657.00)	135,200.00



	2023-2024 Audited	2024-2025 Audited	2025-2026 Approved Budget	2026-2027 Proposed Budget
Fund: 2014 - MEASURE C ADA				
Revenue				
Department: 0000 - NON-DEPARTMENTAL				
Category: 4 - REVENUE				
2014-0000-481000 Interest Income	0.00	3,582.56	0.00	0.00
Category: 4 - REVENUE Total:	0.00	3,582.56	0.00	0.00
Department: 0000 - NON-DEPARTMENTAL Total:	0.00	3,582.56	0.00	0.00
Department: 4110 - PUBLIC WORKS-STREETS				
Category: 4 - REVENUE				
2014-4110-421310 Measure C ADA Compliance	0.00	12,773.71	13,000.00	9,750.00
Category: 4 - REVENUE Total:	0.00	12,773.71	13,000.00	9,750.00
Department: 4110 - PUBLIC WORKS-STREETS Total:	0.00	12,773.71	13,000.00	9,750.00
Revenue Total:	0.00	16,356.27	13,000.00	9,750.00
Expense				
Department: 4110 - PUBLIC WORKS-STREETS				
Category: 7 - CAPITAL OUTLAY				
2014-4110-999990 Citywide ADA Improvements	0.00	0.00	0.00	30,000.00
Category: 7 - CAPITAL OUTLAY Total:	0.00	0.00	0.00	30,000.00
Department: 4110 - PUBLIC WORKS-STREETS Total:	0.00	0.00	0.00	30,000.00
Expense Total:	0.00	0.00	0.00	30,000.00
Fund: 2014 - MEASURE C ADA Surplus (Deficit):	0.00	16,356.27	13,000.00	(20,250.00)
Proposed Budget Surplus (Deficit):	0.00	16,356.27	13,000.00	(20,250.00)



	2023-2024 Audited	2024-2025 Audited	2025-2026 Approved Budget	2026-2027 Proposed Budget
Fund: 2015 - MEASURE C FLEX				
Revenue				
Department: 0000 - NON-DEPARTMENTAL				
Category: 4 - REVENUE				
2015-0000-481000 Interest Income	0.00	21,172.89	0.00	0.00
Category: 4 - REVENUE Total:	0.00	21,172.89	0.00	0.00
Department: 0000 - NON-DEPARTMENTAL Total:	0.00	21,172.89	0.00	0.00
Department: 4110 - PUBLIC WORKS-STREETS				
Category: 4 - REVENUE				
2015-4110-421320 Measure C Flexible Funding	0.00	475,485.49	490,000.00	367,500.00
Category: 4 - REVENUE Total:	0.00	475,485.49	490,000.00	367,500.00
Department: 4110 - PUBLIC WORKS-STREETS Total:	0.00	475,485.49	490,000.00	367,500.00
Revenue Total:	0.00	496,658.38	490,000.00	367,500.00
Expense				
Department: 4110 - PUBLIC WORKS-STREETS				
Category: 7 - CAPITAL OUTLAY				
2015-4110-701051 ATP CID Canal Pipping & Bike Trail	0.00	0.00	350,000.00	350,000.00
2015-4110-701063 Thompson Ave. Reconstruction South	0.00	0.00	0.00	50,000.00
2015-4110-999990 Storm Drain Maintenance Project	0.00	0.00	0.00	350,000.00
2015-4110-999994 HSIP School Crossing Project	0.00	0.00	0.00	89,000.00
Category: 7 - CAPITAL OUTLAY Total:	0.00	0.00	350,000.00	839,000.00
Category: 9 - TRANSFERS				
2015-4110-910000 Operating Transfers Out	0.00	0.00	625,000.00	0.00
2015-4110-911000 Transfers Out	0.00	575,000.04	0.00	0.00
Category: 9 - TRANSFERS Total:	0.00	575,000.04	625,000.00	0.00
Department: 4110 - PUBLIC WORKS-STREETS Total:	0.00	575,000.04	975,000.00	839,000.00
Department: 5500 - CAPITAL PROJECTS				
Category: 7 - CAPITAL OUTLAY				
2015-5500-701000 Improvements	0.00	0.00	0.00	0.00
Category: 7 - CAPITAL OUTLAY Total:	0.00	0.00	0.00	0.00
Department: 5500 - CAPITAL PROJECTS Total:	0.00	0.00	0.00	0.00
Expense Total:	0.00	575,000.04	975,000.00	839,000.00
Fund: 2015 - MEASURE C FLEX Surplus (Deficit):	0.00	(78,341.66)	(485,000.00)	(471,500.00)
Proposed Budget Surplus (Deficit):	0.00	(78,341.66)	(485,000.00)	(471,500.00)



City of Selma, CA

Proposed Budget

Special Revenue Fund

AB 1913 Grant-Fresno Co. COPS

	2023-2024 Audited	2024-2025 Audited	2025-2026 Approved Budget	2026-2027 Proposed Budget
Fund: 2018 - AB 1913 GRANT-FRESNO C. COPS				
Revenue				
Department: 0000 - NON-DEPARTMENTAL				
Category: 4 - REVENUE				
2018-0000-481000 Interest Income	0.00	6,470.23	0.00	0.00
Category: 4 - REVENUE Total:	0.00	6,470.23	0.00	0.00
Department: 0000 - NON-DEPARTMENTAL Total:	0.00	6,470.23	0.00	0.00
Department: 3120 - POLICE FIELD OPERATIONS				
Category: 4 - REVENUE				
2018-3120-421000 Grant Revenue-County	271,430.17	194,663.46	145,000.00	145,000.00
Category: 4 - REVENUE Total:	271,430.17	194,663.46	145,000.00	145,000.00
Department: 3120 - POLICE FIELD OPERATIONS Total:	271,430.17	194,663.46	145,000.00	145,000.00
Revenue Total:	271,430.17	201,133.69	145,000.00	145,000.00
Expense				
Department: 3120 - POLICE FIELD OPERATIONS				
Category: 5 - PERSONNEL				
2018-3120-500000 Salaries Full Time	0.00	0.00	0.00	0.00
2018-3120-502100 Holiday Pay	0.00	0.00	0.00	0.00
2018-3120-502200 Court Appearance	0.00	0.00	0.00	0.00
2018-3120-502201 Court Standby	0.00	0.00	0.00	0.00
2018-3120-510000 Overtime	0.00	0.00	0.00	0.00
2018-3120-511000 Overtime-Training	0.00	0.00	0.00	0.00
2018-3120-511001 Overtime-Range Training	0.00	0.00	0.00	0.00
2018-3120-512000 Overtime-Special Event	0.00	0.00	0.00	0.00
2018-3120-513000 Overtime-Holdover	0.00	0.00	0.00	0.00
2018-3120-513001 Overtime-Call Back	0.00	0.00	0.00	0.00
2018-3120-513002 Overtime-Minimum Staffing	0.00	0.00	0.00	0.00
2018-3120-520000 FICA	0.00	0.00	0.00	0.00
2018-3120-520100 Medicare	0.00	0.00	0.00	0.00
2018-3120-522000 Health Insurance-Employer	0.00	0.00	0.00	0.00
2018-3120-522100 Life Insurance	0.00	0.00	0.00	0.00
2018-3120-523000 Deferred Compensation	0.00	0.00	0.00	0.00
2018-3120-523002 CalPERS-Employer	0.00	0.00	0.00	0.00
2018-3120-524000 Unemployment Insurance	0.00	0.00	0.00	0.00
2018-3120-525200 Uniform Allowance	0.00	0.00	0.00	0.00
2018-3120-525202 Stipend-Cell Phone	0.00	0.00	0.00	0.00
Category: 5 - PERSONNEL Total:	0.00	0.00	0.00	0.00
Category: 9 - TRANSFERS				
2018-3120-911000 Transfers Out	12,139.64	6,351.48	6,351.00	17,243.50
Category: 9 - TRANSFERS Total:	12,139.64	6,351.48	6,351.00	17,243.50
Department: 3120 - POLICE FIELD OPERATIONS Total:	12,139.64	6,351.48	6,351.00	17,243.50
Expense Total:	12,139.64	6,351.48	6,351.00	17,243.50
Fund: 2018 - AB 1913 GRANT-FRESNO C. COPS Surplus (Deficit):	259,290.53	194,782.21	138,649.00	127,756.50



City of Selma, CA

Proposed Budget
Special Revenue Fund
CID Groundwater Surcharge

	2023-2024 Audited	2024-2025 Audited	2025-2026 Approved Budget	2026-2027 Proposed Budget
Fund: 2019 - CID GROUNDWATER SURCHARGE				
Revenue				
Department: 0000 - NON-DEPARTMENTAL				
Category: 4 - REVENUE				
2019-0000-420200 Groundwater Surcharge	345,050.00	461,199.40	262,000.00	0.00
2019-0000-481000 Interest Income	36,681.71	36,435.69	0.00	0.00
Category: 4 - REVENUE Total:	381,731.71	497,635.09	262,000.00	0.00
Department: 0000 - NON-DEPARTMENTAL Total:	381,731.71	497,635.09	262,000.00	0.00
Revenue Total:	381,731.71	497,635.09	262,000.00	0.00
Expense				
Department: 4110 - PUBLIC WORKS-STREETS				
Category: 7 - CAPITAL OUTLAY				
2019-4110-999990 Valley View CID Meter	0.00	0.00	0.00	170,000.00
Category: 7 - CAPITAL OUTLAY Total:	0.00	0.00	0.00	170,000.00
Department: 4110 - PUBLIC WORKS-STREETS Total:	0.00	0.00	0.00	170,000.00
Department: 9900 - NON-DEPARTMENTAL EXPENDITURES				
Category: 6 - MAINTENANCE & OPERATIONS				
2019-9900-604100 Reimbursement Agreements	0.00	248,264.76	0.00	0.00
Category: 6 - MAINTENANCE & OPERATIONS Total:	0.00	248,264.76	0.00	0.00
Department: 9900 - NON-DEPARTMENTAL EXPENDITURES Total:	0.00	248,264.76	0.00	0.00
Expense Total:	0.00	248,264.76	0.00	170,000.00
Fund: 2019 - CID GROUNDWATER SURCHARGE Surplus (Deficit):	381,731.71	249,370.33	262,000.00	(170,000.00)
Proposed Budget Surplus (Deficit):	381,731.71	249,370.33	262,000.00	(170,000.00)



City of Selma, CA

Proposed Budget

Special Revenue Fund

Landscape & Lighting Assmt.

	2023-2024 Audited	2024-2025 Audited	2025-2026 Approved Budget	2026-2027 Proposed Budget
Fund: 2021 - LANDSCAPE & LIGHTING ASSMT.				
Revenue				
Department: 0000 - NON-DEPARTMENTAL				
Category: 4 - REVENUE				
2021-0000-481000 Interest Income	0.00	1,391.71	0.00	0.00
Category: 4 - REVENUE Total:	0.00	1,391.71	0.00	0.00
Department: 0000 - NON-DEPARTMENTAL Total:	0.00	1,391.71	0.00	0.00
Department: 4120 - PUBLIC WORKS-PARKS				
Category: 4 - REVENUE				
2021-4120-445000 Landscape Maint-6637 Vineyard 9	834.48	11,468.50	10,682.00	10,000.00
2021-4120-445001 Landscape Maint-6639-Suncrest	11,417.12	15,817.12	12,082.00	12,000.00
2021-4120-445002 Landscape Maint-6641-Blossom	6,730.92	7,687.26	5,129.00	5,000.00
2021-4120-445003 Landscape Maint-6642 Rosewood	31,002.62	48,544.48	32,721.00	32,000.00
2021-4120-445004 Landscape Maint-6645-Nelson E	37,795.52	46,667.88	31,317.00	31,000.00
2021-4120-445005 Landscape Maint-6646-Nelson W	52,666.18	63,255.78	34,777.00	34,000.00
2021-4120-445006 Landscape Maint-6647-Dinuba	18,869.88	20,670.84	20,214.00	20,000.00
2021-4120-445007 Landscape Maint-6648-McCall	25,743.18	28,418.46	23,102.00	22,000.00
2021-4120-445008 Landscape Maint-6649 Sundance	10,137.68	12,979.12	11,761.00	11,000.00
2021-4120-445009 Landscape Maint-6654-Royal County	11,217.08	14,008.96	9,889.00	9,900.00
Category: 4 - REVENUE Total:	206,414.66	269,518.40	191,674.00	186,900.00
Department: 4120 - PUBLIC WORKS-PARKS Total:	206,414.66	269,518.40	191,674.00	186,900.00
Revenue Total:	206,414.66	270,910.11	191,674.00	186,900.00
Expense				
Department: 4120 - PUBLIC WORKS-PARKS				
Category: 5 - PERSONNEL				
2021-4120-500000 Salaries Full Time	0.00	0.00	0.00	0.00
2021-4120-502300 On Call	0.00	0.00	0.00	0.00
2021-4120-510000 Overtime	0.00	0.00	0.00	0.00
2021-4120-513001 Overtime-Call Back	0.00	0.00	0.00	0.00
2021-4120-520000 FICA	0.00	0.00	0.00	0.00
2021-4120-520100 Medicare	0.00	0.00	0.00	0.00
2021-4120-522000 Health Insurance-Employer	0.00	0.00	0.00	0.00
2021-4120-522100 Life Insurance	0.00	0.00	0.00	0.00
2021-4120-523000 Deferred Compensation	0.00	0.00	0.00	0.00
2021-4120-523002 CalPERS-Employer	0.00	0.00	0.00	0.00
2021-4120-524000 Unemployment Insurance	0.00	0.00	0.00	0.00
2021-4120-525001 Sick Leave Incentive & Vacation Cash Out	0.00	0.00	0.00	0.00
2021-4120-525200 Uniform Allowance	0.00	0.00	0.00	0.00
2021-4120-525202 Stipend-Cell Phone	0.00	0.00	0.00	0.00
Category: 5 - PERSONNEL Total:	0.00	0.00	0.00	0.00
Category: 6 - MAINTENANCE & OPERATIONS				
2021-4120-600000 Professional Services	456.25	0.00	0.00	0.00
2021-4120-600101 LLMD 1-Pro Svc-6645	200.00	544.00	300.00	300.00
2021-4120-600102 LLMD 2-Pro Svc-6646	500.00	1,438.37	825.00	825.00
2021-4120-600103 LLMD 3-Pro Svc-6647	250.00	680.00	375.00	375.00
2021-4120-600104 LLMD 4-Pro Svc-6648	250.00	809.60	375.00	375.00
2021-4120-600105 LLMD 5-Pro Svc-6639	150.00	408.00	225.00	225.00
2021-4120-600106 LLMD 6-Pro Svc-6641	50.00	136.00	75.00	75.00

Proposed Budget

Landscape & Lighting Assmt.

		2023-2024 Audited	2024-2025 Audited	2025-2026 Approved Budget	2026-2027 Proposed Budget
2021-4120-600107	LLMD 7-Pro Svc-6649	241.19	272.00	75.00	75.00
2021-4120-600108	LLMD 8-Pro Svc-6642	200.00	544.00	150.00	150.00
2021-4120-600111	LLMD 11-Pro Svc-6654	0.00	136.00	150.00	150.00
2021-4120-603001	LLMD 1-Adv-6645	0.00	580.34	110.00	110.00
2021-4120-603002	LLMD 2-Adv-6646	0.00	0.00	123.00	123.00
2021-4120-603003	LLMD 3-Adv-6647	0.00	0.00	58.00	58.00
2021-4120-603004	LLMD 4-Adv-6648	0.00	0.00	61.00	61.00
2021-4120-603005	LLMD 5-Adv-6639	0.00	0.00	25.00	25.00
2021-4120-603006	LLMD 6-Adv-6641	0.00	0.00	18.00	18.00
2021-4120-603007	LLMD 7-Adv-6649	0.00	0.00	50.00	50.00
2021-4120-603008	LLMD 8-Adv-6642	0.00	0.00	73.00	73.00
2021-4120-603009	LLMD 9-Adv-6637	0.00	0.00	45.00	45.00
2021-4120-603011	LLMD 11-Adv-6654	0.00	0.00	17.00	17.00
2021-4120-603030	Advertising Services	796.96	0.00	500.00	500.00
2021-4120-603033	Publications	0.00	329.95	0.00	0.00
2021-4120-604022	Taxes-Assessments Charge	27.52	27.52	27.00	30.00
2021-4120-604023	Taxes-Assessments Charge-Blossom	10.08	10.08	10.00	11.00
2021-4120-604024	Taxes-Assessments Charge-Dinuba	32.16	32.16	31.00	33.00
2021-4120-604025	Taxes-Assessments Charge-McCall	34.08	34.08	34.00	35.00
2021-4120-604026	Taxes-Assessments Charge-Nelson	57.44	60.48	60.00	61.00
2021-4120-604027	Taxes-Assessments Charge-Nelson W	68.32	68.32	68.00	69.00
2021-4120-604028	Taxes-Assessments Charge-Rosewood	40.64	40.64	41.00	41.00
2021-4120-604029	Taxes-Assessments Charge-Royal	9.44	9.44	9.00	10.00
2021-4120-604030	Taxes-Assessments Charge-Suncrest	14.08	14.08	14.00	15.00
2021-4120-610000	Supplies	1,062.58	2,736.98	0.00	3,500.00
2021-4120-610005	Small Tools	107.76	0.00	500.00	500.00
2021-4120-610012	Small Tools	0.00	0.00	0.00	0.00
2021-4120-611001	LLMD 1-Supply-6645	1,431.20	602.36	947.00	1,120.00
2021-4120-611002	LLMD 2-Supply-6646	786.76	669.43	930.00	930.00
2021-4120-611003	LLMD 3-Supply-6647	277.94	0.00	221.00	221.00
2021-4120-611004	LLMD 4-Supply-6648	200.70	0.00	354.00	354.00
2021-4120-611005	LLMD 5-Supply-6639	373.13	0.00	203.00	203.00
2021-4120-611006	LLMD 6-Supply-6641	198.31	363.93	120.00	120.00
2021-4120-611007	LLMD 7-Supply-6649	0.00	31.77	118.00	118.00
2021-4120-611008	LLMD 8-Supply-6642	375.53	839.25	932.00	932.00
2021-4120-611009	LLMD 9-Supply-6637	0.00	0.00	38.00	38.00
2021-4120-611011	LLMD 11-Supply-6654	439.67	441.77	270.00	270.00
2021-4120-630000	Water	8,035.33	0.00	0.00	0.00
2021-4120-630001	LLMD 1-Water-6645	9,330.75	13,207.43	12,100.00	12,100.00
2021-4120-630002	LLMD 2-Water-6646	15,072.24	21,761.59	19,500.00	19,500.00
2021-4120-630003	LLMD 3-Water-6647	5,733.49	7,857.54	7,750.00	7,750.00
2021-4120-630004	LLMD 4-Water-6648	8,846.71	12,501.04	12,150.00	12,150.00
2021-4120-630005	LLMD 5-Water-6639	4,820.47	6,417.58	6,420.00	6,420.00
2021-4120-630006	LLMD 6-Water-6641	2,030.53	1,920.91	1,850.00	1,850.00
2021-4120-630007	LLMD 7-Water-6649	3,097.82	3,892.12	3,680.00	3,680.00
2021-4120-630008	LLMD 8-Water-6642	12,229.10	22,921.34	20,810.00	20,810.00
2021-4120-630009	LLMD 9-Water-6637	0.00	0.00	900.00	900.00
2021-4120-630011	LLMD 11-Water-6654	3,839.04	4,880.31	4,775.00	4,775.00
2021-4120-631000	Gas & Electric	0.00	0.00	0.00	0.00
2021-4120-631001	LLMD 1-Gas & Electric-6645	79.20	44.03	11,353.00	11,353.00

Proposed Budget

Landscape & Lighting Assmt.

		2023-2024 Audited	2024-2025 Audited	2025-2026 Approved Budget	2026-2027 Proposed Budget
2021-4120-631002	LLMD 2-Gas & Electric-6646	158.56	137.77	12,635.00	12,635.00
2021-4120-631003	LLMD 3-Gas & Electric-6647	79.44	2,743.79	6,776.00	6,776.00
2021-4120-631004	LLMD 4-Gas & Electric-6648	62.09	39.81	7,185.00	7,185.00
2021-4120-631005	LLMD 5-Gas & Electric-6639	26.40	14.68	3,822.00	3,822.00
2021-4120-631006	LLMD 6-Gas & Electric-6641	26.49	14.69	2,415.00	2,415.00
2021-4120-631007	LLMD 7-Gas & Electric-6649	26.57	24.46	5,229.00	5,229.00
2021-4120-631008	LLMD 8-Gas & Electric-6642	1,997.94	47.30	6,773.00	6,773.00
2021-4120-631009	LLMD 9-Gas & Electric-6637	0.00	0.00	8,512.00	8,512.00
2021-4120-631011	LLMD 11-Gas & Electric-6654	71.13	41.13	3,130.00	3,130.00
Category: 6 - MAINTENANCE & OPERATIONS Total:		84,205.04	110,328.07	166,322.00	170,006.00
Category: 7 - CAPITAL OUTLAY					
2021-4120-710000	Equipment	0.00	0.00	5,500.00	5,500.00
2021-4120-710001	Equipment	100.00	0.00	0.00	0.00
Category: 7 - CAPITAL OUTLAY Total:		100.00	0.00	5,500.00	5,500.00
Category: 9 - TRANSFERS					
2021-4120-910000	Operating Transfers Out	0.00	0.00	91,000.00	91,000.00
2021-4120-911000	Transfers Out	8,439.69	5,148.48	5,148.00	2,374.63
Category: 9 - TRANSFERS Total:		8,439.69	5,148.48	96,148.00	93,374.63
Department: 4120 - PUBLIC WORKS-PARKS Total:		92,744.73	115,476.55	267,970.00	268,880.63
Department: 5400 - ENGINEERING					
Category: 6 - MAINTENANCE & OPERATIONS					
2021-5400-600000	Professional Services	18,096.25	367.50	20,000.00	0.00
Category: 6 - MAINTENANCE & OPERATIONS Total:		18,096.25	367.50	20,000.00	0.00
Department: 5400 - ENGINEERING Total:		18,096.25	367.50	20,000.00	0.00
Expense Total:		110,840.98	115,844.05	287,970.00	268,880.63
Fund: 2021 - LANDSCAPE & LIGHTING ASSMT. Surplus (Deficit):		95,573.68	155,066.06	(96,296.00)	(81,980.63)
Proposed Budget Surplus (Deficit):		95,573.68	155,066.06	(96,296.00)	(81,980.63)



	2023-2024 Audited	2024-2025 Audited	2025-2026 Approved Budget	2026-2027 Proposed Budget
Fund: 2025 - CDBG GRANT				
Revenue				
Department: 0000 - NON-DEPARTMENTAL				
Category: 9 - TRANSFERS				
2025-0000-900000 Operating Transfers In	23,974.09	0.00	0.00	0.00
Category: 9 - TRANSFERS Total:	23,974.09	0.00	0.00	0.00
Department: 0000 - NON-DEPARTMENTAL Total:	23,974.09	0.00	0.00	0.00
Department: 5400 - ENGINEERING				
Category: 4 - REVENUE				
2025-5400-421000 Grant Revenue-County	0.00	64,178.84	0.00	0.00
2025-5400-431003 CDBG 20651 Downtown Sidewalk	589,092.58	0.00	0.00	0.00
Category: 4 - REVENUE Total:	589,092.58	64,178.84	0.00	0.00
Department: 5400 - ENGINEERING Total:	589,092.58	64,178.84	0.00	0.00
Department: 5500 - CAPITAL PROJECTS				
Category: 4 - REVENUE				
2025-5500-421000 Grant Revenue	0.00	0.00	0.00	224,000.00
2025-5500-431014 CDBG 23651 Ph 2	0.00	260,222.53	250,000.00	0.00
Category: 4 - REVENUE Total:	0.00	260,222.53	250,000.00	224,000.00
Department: 5500 - CAPITAL PROJECTS Total:	0.00	260,222.53	250,000.00	224,000.00
Revenue Total:	613,066.67	324,401.37	250,000.00	224,000.00
Expense				
Department: 5400 - ENGINEERING				
Category: 6 - MAINTENANCE & OPERATIONS				
2025-5400-611032 CDBG 20651 Downtown Sidewalk	0.00	3,493.75	0.00	0.00
Category: 6 - MAINTENANCE & OPERATIONS Total:	0.00	3,493.75	0.00	0.00
Category: 7 - CAPITAL OUTLAY				
2025-5400-701029 CDBG 20651 Downtown Sidewalk	684,679.23	0.00	0.00	0.00
Category: 7 - CAPITAL OUTLAY Total:	684,679.23	0.00	0.00	0.00
Department: 5400 - ENGINEERING Total:	684,679.23	3,493.75	0.00	0.00
Department: 5500 - CAPITAL PROJECTS				
Category: 6 - MAINTENANCE & OPERATIONS				
2025-5500-611035 CDBG 24651 Sidewalk Conn Ph 3	0.00	13,336.20	232,796.00	0.00
Category: 6 - MAINTENANCE & OPERATIONS Total:	0.00	13,336.20	232,796.00	0.00
Category: 7 - CAPITAL OUTLAY				
2025-5500-701000 Improvements	0.00	50,842.64	0.00	0.00
2025-5500-701021 CDBG 23561 Sidewalk Conn Ph 2	43,432.31	257,923.98	0.00	0.00
2025-5500-999992 CDBG 25651 Sidewalk Old PD	0.00	0.00	0.00	180,000.00
2025-5500-999998 TOD ADA Ramps Project	0.00	0.00	0.00	0.00
Category: 7 - CAPITAL OUTLAY Total:	43,432.31	308,766.62	0.00	180,000.00
Department: 5500 - CAPITAL PROJECTS Total:	43,432.31	322,102.82	232,796.00	180,000.00
Expense Total:	728,111.54	325,596.57	232,796.00	180,000.00
Fund: 2025 - CDBG GRANT Surplus (Deficit):	(115,044.87)	(1,195.20)	17,204.00	44,000.00
Proposed Budget Surplus (Deficit):	(115,044.87)	(1,195.20)	17,204.00	44,000.00



	2023-2024 Audited	2024-2025 Audited	2025-2026 Approved Budget	2026-2027 Proposed Budget
Fund: 2027 - RECYCLING GRANT				
Revenue				
Department: 0000 - NON-DEPARTMENTAL				
Category: 4 - REVENUE				
2027-0000-481000 Interest Income	0.00	7.51	0.00	0.00
Category: 4 - REVENUE Total:	0.00	7.51	0.00	0.00
Department: 0000 - NON-DEPARTMENTAL Total:	0.00	7.51	0.00	0.00
Department: 2100 - FINANCE				
Category: 4 - REVENUE				
2027-2100-421000 Grant Revenue	0.00	2,224.00	0.00	44,000.00
2027-2100-421003 Tire Amnesty	1,700.89	0.00	0.00	0.00
Category: 4 - REVENUE Total:	1,700.89	2,224.00	0.00	44,000.00
Department: 2100 - FINANCE Total:	1,700.89	2,224.00	0.00	44,000.00
Revenue Total:	1,700.89	2,231.51	0.00	44,000.00
Expense				
Department: 2100 - FINANCE				
Category: 6 - MAINTENANCE & OPERATIONS				
2027-2100-600000 Professional Services	1,000.00	0.00	0.00	0.00
Category: 6 - MAINTENANCE & OPERATIONS Total:	1,000.00	0.00	0.00	0.00
Category: 7 - CAPITAL OUTLAY				
2027-2100-710000 Equipment	0.00	6,421.72	0.00	0.00
Category: 7 - CAPITAL OUTLAY Total:	0.00	6,421.72	0.00	0.00
Department: 2100 - FINANCE Total:	1,000.00	6,421.72	0.00	0.00
Department: 5500 - CAPITAL PROJECTS				
Category: 7 - CAPITAL OUTLAY				
2027-5500-999995 Mitchell Ave Cape Seal	0.00	0.00	0.00	44,000.00
Category: 7 - CAPITAL OUTLAY Total:	0.00	0.00	0.00	44,000.00
Department: 5500 - CAPITAL PROJECTS Total:	0.00	0.00	0.00	44,000.00
Expense Total:	1,000.00	6,421.72	0.00	44,000.00
Fund: 2027 - RECYCLING GRANT Surplus (Deficit):	700.89	(4,190.21)	0.00	0.00
Proposed Budget Surplus (Deficit):	700.89	(4,190.21)	0.00	0.00



City of Selma, CA

Proposed Budget
Special Revenue Fund
Safe Routes to Schools Grant

	Audited	Audited	2025-2026 Approved Budget	2026-2027 Proposed Budget
Fund: 2029 - SAFE ROUTES TO SCHOOLS GRANT				
Expense				
Department: 5500 - CAPITAL PROJECTS				
Category: 7 - CAPITAL OUTLAY				
2029-5500-999999 Safe Routes to School Rose Ave	0.00	0.00	0.00	74,400.00
Category: 7 - CAPITAL OUTLAY Total:	0.00	0.00	0.00	74,400.00
Department: 5500 - CAPITAL PROJECTS Total:	0.00	0.00	0.00	74,400.00
Expense Total:	0.00	0.00	0.00	74,400.00
Fund: 2029 - SAFE ROUTES TO SCHOOLS GRANT Total:	0.00	0.00	0.00	74,400.00
Proposed Budget Total:	0.00	0.00	0.00	74,400.00



		2023-2024 Audited	2024-2025 Audited	2025-2026 Approved Budget	2026-2027 Proposed Budget
Fund: 2045 - ACT PROGRAM					
Revenue					
Department: 3120 - POLICE FIELD OPERATIONS					
Category: 4 - REVENUE					
2045-3120-421005	Act Program Reimbursement	256,148.96	180,058.00	0.00	0.00
Category: 4 - REVENUE Total:		256,148.96	180,058.00	0.00	0.00
Department: 3120 - POLICE FIELD OPERATIONS Total:		256,148.96	180,058.00	0.00	0.00
Department: 3130 - POLICE SUPPORT					
Category: 4 - REVENUE					
2045-3130-421005	Act Program Reimbursement	0.00	0.00	215,000.00	215,000.00
Category: 4 - REVENUE Total:		0.00	0.00	215,000.00	215,000.00
Department: 3130 - POLICE SUPPORT Total:		0.00	0.00	215,000.00	215,000.00
Revenue Total:		256,148.96	180,058.00	215,000.00	215,000.00
Expense					
Department: 3130 - POLICE SUPPORT					
Category: 5 - PERSONNEL					
2045-3130-500000	Salaries Full Time	93,250.61	103,793.89	102,704.00	111,704.00
2045-3130-502100	Holiday Pay	1,756.94	1,832.33	14,579.00	5,300.00
2045-3130-502200	Court Appearance	0.00	0.00	0.00	0.00
2045-3130-502201	Court Standby	0.00	0.00	1.00	0.00
2045-3130-502400	Officer In Charge	0.00	29.79	0.00	0.00
2045-3130-510000	Overtime	14,726.04	12,597.16	15,000.00	15,750.00
2045-3130-511000	Overtime-Training	0.00	0.00	0.00	0.00
2045-3130-511001	Overtime-Range Training	0.00	0.00	0.00	0.00
2045-3130-512000	Overtime-Special Event	1,307.72	1,005.45	0.00	0.00
2045-3130-513000	Overtime-Holdover	7,934.91	10,006.86	(1.00)	0.00
2045-3130-513001	Overtime-Call Back	941.03	0.00	0.00	0.00
2045-3130-520000	FICA	7,395.04	7,953.30	6,243.00	6,882.00
2045-3130-520100	Medicare	1,729.48	1,860.00	1,460.00	1,610.00
2045-3130-522000	Health Insurance-Employer	12,815.33	0.00	0.00	0.00
2045-3130-522002	Health Benefits	7,476.97	16,845.81	18,786.00	21,806.00
2045-3130-522100	Life Insurance	251.86	207.02	206.00	222.00
2045-3130-523000	Deferred Compensation	500.00	1,200.00	1,200.00	1,200.00
2045-3130-523002	CalPERS-Employer	15,082.80	15,029.30	14,086.00	15,541.00
2045-3130-524000	Unemployment Insurance	280.54	288.25	252.00	278.00
2045-3130-525001	Sick Leave Incentive & Vacation Cash Out	0.00	0.00	0.00	0.00
2045-3130-525200	Uniform Allowance	1,250.00	2,285.00	1,200.00	1,200.00
2045-3130-525202	Stipend-Cell Phone	1,050.00	1,440.00	720.00	720.00
Category: 5 - PERSONNEL Total:		167,749.27	176,374.16	176,436.00	182,213.00
Category: 6 - MAINTENANCE & OPERATIONS					
2045-3130-610000	Supplies	0.00	4,845.21	0.00	0.00
2045-3130-610005	Small Tools	0.00	0.00	10,000.00	0.00
2045-3130-610006	Gasoline & Diesel	5,785.60	3,979.49	10,000.00	0.00
2045-3130-640000	Telephone	451.89	349.91	500.00	0.00
2045-3130-643000	Radios, Communication, Etc.	49,702.64	8,760.03	2,600.00	0.00
2045-3130-660000	Training & Education	0.00	160.09	0.00	0.00
2045-3130-690001	Internal Fleet Charges	0.00	2,552.76	0.00	0.00
Category: 6 - MAINTENANCE & OPERATIONS Total:		55,940.13	20,647.49	23,100.00	0.00

	2023-2024 Audited	2024-2025 Audited	2025-2026 Approved Budget	2026-2027 Proposed Budget
Category: 9 - TRANSFERS				
2045-3130-911000 Transfers Out	14,228.93	7,329.72	7,329.00	2,628.05
Category: 9 - TRANSFERS Total:	14,228.93	7,329.72	7,329.00	2,628.05
Department: 3130 - POLICE SUPPORT Total:	237,918.33	204,351.37	206,865.00	184,841.05
Expense Total:	237,918.33	204,351.37	206,865.00	184,841.05
Fund: 2045 - ACT PROGRAM Surplus (Deficit):	18,230.63	(24,293.37)	8,135.00	30,158.95
Proposed Budget Surplus (Deficit):	18,230.63	(24,293.37)	8,135.00	30,158.95



City of Selma, CA

Proposed Budget

Special Revenue Fund

Business Improvement District

	2023-2024 Audited	2024-2025 Audited	2025-2026 Approved Budget	2026-2027 Proposed Budget
Fund: 2057 - BUSINESS IMPROVEMENT DISTRICT				
Revenue				
Department: 0000 - NON-DEPARTMENTAL				
Category: 4 - REVENUE				
2057-0000-481000 Interest Income	0.00	1,773.77	0.00	0.00
Category: 4 - REVENUE Total:	0.00	1,773.77	0.00	0.00
Department: 0000 - NON-DEPARTMENTAL Total:	0.00	1,773.77	0.00	0.00
Department: 5100 - ECONOMIC DEVELOPMENT				
Category: 4 - REVENUE				
2057-5100-447100 BID Assessment Fee	19,982.43	10,433.00	22,000.00	15,000.00
2057-5100-447850 Special Event Fee	0.00	0.00	0.00	0.00
Category: 4 - REVENUE Total:	19,982.43	10,433.00	22,000.00	15,000.00
Category: 9 - TRANSFERS				
2057-5100-900000 Operating Transfers In	0.00	99,999.96	150,000.00	15,000.00
Category: 9 - TRANSFERS Total:	0.00	99,999.96	150,000.00	15,000.00
Department: 5100 - ECONOMIC DEVELOPMENT Total:	19,982.43	110,432.96	172,000.00	30,000.00
Revenue Total:	19,982.43	112,206.73	172,000.00	30,000.00
Expense				
Department: 5100 - ECONOMIC DEVELOPMENT				
Category: 6 - MAINTENANCE & OPERATIONS				
2057-5100-600000 Professional Services	0.00	0.00	0.00	100,000.00
2057-5100-604021 Business Improvement District	8,805.67	17,330.59	7,100.00	10,000.00
Category: 6 - MAINTENANCE & OPERATIONS Total:	8,805.67	17,330.59	7,100.00	110,000.00
Category: 7 - CAPITAL OUTLAY				
2057-5100-710000 Equipment	0.00	0.00	0.00	0.00
Category: 7 - CAPITAL OUTLAY Total:	0.00	0.00	0.00	0.00
Department: 5100 - ECONOMIC DEVELOPMENT Total:	8,805.67	17,330.59	7,100.00	110,000.00
Expense Total:	8,805.67	17,330.59	7,100.00	110,000.00
Fund: 2057 - BUSINESS IMPROVEMENT DISTRICT Surplus (Deficit):	11,176.76	94,876.14	164,900.00	(80,000.00)
Proposed Budget Surplus (Deficit):	11,176.76	94,876.14	164,900.00	(80,000.00)



	2023-2024 Audited	2024-2025 Audited	2025-2026 Approved Budget	2026-2027 Proposed Budget
Fund: 2060 - MEASURE S				
Revenue				
Department: 0000 - NON-DEPARTMENTAL				
Category: 4 - REVENUE				
2060-0000-400001 Sales Tax-Measure S	2,688,747.12	2,671,779.18	2,700,000.00	2,707,441.00
2060-0000-481000 Interest Income	77,584.33	76,582.45	46,000.00	46,000.00
Category: 4 - REVENUE Total:	2,766,331.45	2,748,361.63	2,746,000.00	2,753,441.00
Department: 0000 - NON-DEPARTMENTAL Total:	2,766,331.45	2,748,361.63	2,746,000.00	2,753,441.00
Department: 3120 - POLICE FIELD OPERATIONS				
Category: 4 - REVENUE				
2060-3120-480200 Proceeds from Long Term Debt	139,354.64	587,029.00	0.00	0.00
Category: 4 - REVENUE Total:	139,354.64	587,029.00	0.00	0.00
Department: 3120 - POLICE FIELD OPERATIONS Total:	139,354.64	587,029.00	0.00	0.00
Revenue Total:	2,905,686.09	3,335,390.63	2,746,000.00	2,753,441.00
Expense				
Department: 3110 - POLICE ADMINISTRATION				
Category: 5 - PERSONNEL				
2060-3110-500000 Salaries Full Time	0.00	0.00	129,081.00	142,104.00
2060-3110-502100 Holiday Pay	0.00	0.00	6,405.00	7,200.00
2060-3110-503000 Grant Hours	0.00	0.00	0.00	0.00
2060-3110-510000 Overtime	0.00	0.00	0.00	4,000.00
2060-3110-511000 Overtime-Training	0.00	0.00	0.00	1,000.00
2060-3110-511001 Overtime-Range Training	0.00	0.00	0.00	200.00
2060-3110-512000 Overtime-Special Event	0.00	0.00	0.00	1,000.00
2060-3110-513000 Overtime-Holdover	0.00	0.00	0.00	5,000.00
2060-3110-513001 Overtime-Call Back	0.00	0.00	0.00	1,000.00
2060-3110-520000 FICA	0.00	0.00	8,363.00	9,220.00
2060-3110-520100 Medicare	0.00	0.00	1,956.00	2,156.00
2060-3110-522002 Health Benefits	0.00	0.00	18,786.00	24,229.00
2060-3110-522100 Life Insurance	0.00	0.00	206.00	222.00
2060-3110-523002 CalPERS-Employer	0.00	0.00	18,871.00	20,819.00
2060-3110-524000 Unemployment Insurance	0.00	0.00	338.00	372.00
2060-3110-525001 Sick Leave Incentive & Vacation Cash Out	0.00	0.00	0.00	0.00
2060-3110-525200 Uniform Allowance	0.00	0.00	1,000.00	1,000.00
2060-3110-525202 Stipend-Cell Phone	0.00	0.00	720.00	720.00
Category: 5 - PERSONNEL Total:	0.00	0.00	185,726.00	220,242.00
Category: 8 - DEBT SERVICE				
2060-3110-810000 Principal-Lease	0.00	12,679.48	0.00	0.00
2060-3110-811000 Interest-Lease	0.00	5,774.60	0.00	0.00
2060-3110-812000 Vehicle Lease	0.00	0.00	160,000.00	15,000.00
Category: 8 - DEBT SERVICE Total:	0.00	18,454.08	160,000.00	15,000.00
Department: 3110 - POLICE ADMINISTRATION Total:	0.00	18,454.08	345,726.00	235,242.00
Department: 3120 - POLICE FIELD OPERATIONS				
Category: 5 - PERSONNEL				
2060-3120-500000 Salaries Full Time	116,759.70	704,966.00	944,445.00	745,158.00
2060-3120-501000 Salaries Part Time	0.00	17,613.75	0.00	0.00
2060-3120-502100 Holiday Pay	6,003.92	39,315.72	46,370.00	37,100.00
2060-3120-502200 Court Appearance	513.47	1,925.05	5,000.00	4,000.00

		2023-2024 Audited	2024-2025 Audited	2025-2026 Approved Budget	2026-2027 Proposed Budget
2060-3120-502201	Court Standby	679.68	3,993.77	5,000.00	3,000.00
2060-3120-502400	Officer In Charge	0.00	220.15	0.00	500.00
2060-3120-503000	Grant Hours	0.00	5,709.87	0.00	0.00
2060-3120-510000	Overtime	11,275.79	92,827.39	40,000.00	40,000.00
2060-3120-511000	Overtime-Training	3,013.42	10,506.50	8,000.00	8,000.00
2060-3120-511001	Overtime-Range Training	395.68	2,832.67	4,000.00	2,000.00
2060-3120-512000	Overtime-Special Event	1,198.10	6,109.82	7,500.00	5,000.00
2060-3120-513000	Overtime-Holdover	529.02	37,503.88	30,000.00	20,000.00
2060-3120-513001	Overtime-Call Back	0.00	128.41	2,000.00	1,500.00
2060-3120-513002	Overtime-Minimum Staffing	1,199.40	9,174.29	9,000.00	7,000.00
2060-3120-520000	FICA	8,171.40	55,809.17	59,478.00	47,292.00
2060-3120-520100	Medicare	1,911.06	13,052.14	13,911.00	11,060.00
2060-3120-522000	Health Insurance-Employer	4,355.71	6,995.23	0.00	0.00
2060-3120-522002	Health Benefits	8,188.38	87,346.19	136,520.00	86,962.00
2060-3120-522100	Life Insurance	293.50	1,210.91	2,098.00	1,922.00
2060-3120-523000	Deferred Compensation	1,900.00	2,350.00	8,400.00	4,800.00
2060-3120-523002	CalPERS-Employer	22,266.10	134,311.62	138,860.00	122,325.00
2060-3120-524000	Unemployment Insurance	312.35	3,571.66	2,399.00	1,907.00
2060-3120-524001	Workers' Compensation Insurance	0.00	116,413.31	0.00	0.00
2060-3120-525001	Sick Leave Incentive & Vacation Cash Out	6,067.98	11,734.02	0.00	0.00
2060-3120-525200	Uniform Allowance	2,185.00	7,997.50	11,600.00	8,000.00
2060-3120-525202	Stipend-Cell Phone	420.00	1,380.00	1,440.00	1,440.00
Category: 5 - PERSONNEL Total:		197,639.66	1,374,999.02	1,476,021.00	1,158,966.00
Category: 6 - MAINTENANCE & OPERATIONS					
2060-3120-680000	Miscellaneous Expense	0.00	21,564.30	40,000.00	15,000.00
Category: 6 - MAINTENANCE & OPERATIONS Total:		0.00	21,564.30	40,000.00	15,000.00
Category: 7 - CAPITAL OUTLAY					
2060-3120-710000	Equipment	139,354.64	397,418.99	136,000.00	142,000.00
Category: 7 - CAPITAL OUTLAY Total:		139,354.64	397,418.99	136,000.00	142,000.00
Category: 8 - DEBT SERVICE					
2060-3120-810000	Principal-Lease	0.00	147,494.04	0.00	0.00
2060-3120-811000	Interest-Lease	0.00	15,926.76	0.00	0.00
2060-3120-812000	Vehicle Lease	0.00	0.00	160,000.00	170,000.00
Category: 8 - DEBT SERVICE Total:		0.00	163,420.80	160,000.00	170,000.00
Category: 9 - TRANSFERS					
2060-3120-911000	Transfers Out	12,764.04	0.00	0.00	0.00
Category: 9 - TRANSFERS Total:		12,764.04	0.00	0.00	0.00
Department: 3120 - POLICE FIELD OPERATIONS Total:		349,758.34	1,957,403.11	1,812,021.00	1,485,966.00
Department: 3130 - POLICE SUPPORT					
Category: 5 - PERSONNEL					
2060-3130-500000	Salaries Full Time	3,016.48	348,992.05	251,814.00	174,038.00
2060-3130-501000	Salaries Part Time	0.00	0.00	25,655.00	82,320.00
2060-3130-502100	Holiday Pay	0.00	13,631.56	4,560.00	4,900.00
2060-3130-502200	Court Appearance	0.00	0.00	0.00	0.00
2060-3130-502201	Court Standby	0.00	2,545.38	4,000.00	4,200.00
2060-3130-502400	Officer In Charge	0.00	444.75	0.00	0.00
2060-3130-503000	Grant Hours	0.00	1,319.50	0.00	0.00
2060-3130-510000	Overtime	0.00	33,818.93	15,000.00	18,000.00
2060-3130-511000	Overtime-Training	0.00	2,041.51	1,500.00	1,500.00
2060-3130-511001	Overtime-Range Training	0.00	546.31	1,500.00	0.00
2060-3130-512000	Overtime-Special Event	0.00	2,685.70	0.00	0.00

		2023-2024 Audited	2024-2025 Audited	2025-2026 Approved Budget	2026-2027 Proposed Budget
2060-3130-513000	Overtime-Holdover	0.00	2,643.40	0.00	3,000.00
2060-3130-513001	Overtime-Call Back	0.00	361.66	0.00	0.00
2060-3130-520000	FICA	0.00	23,723.21	17,037.00	15,752.00
2060-3130-520100	Medicare	0.00	5,548.21	3,985.00	3,684.00
2060-3130-522000	Health Insurance-Employer	0.00	3,429.02	0.00	0.00
2060-3130-522002	Health Benefits	0.00	40,878.94	44,493.00	26,509.00
2060-3130-522100	Life Insurance	0.00	470.58	411.00	222.00
2060-3130-523000	Deferred Compensation	0.00	3,412.50	2,100.00	1,200.00
2060-3130-523002	CalPERS-Employer	0.00	46,251.26	31,974.00	19,865.00
2060-3130-524000	Unemployment Insurance	0.00	1,567.02	687.00	635.00
2060-3130-525001	Sick Leave Incentive & Vacation Cash Out	0.00	0.00	0.00	0.00
2060-3130-525200	Uniform Allowance	0.00	2,970.00	2,600.00	1,800.00
2060-3130-525202	Stipend-Cell Phone	0.00	1,980.00	3,640.00	720.00
Category: 5 - PERSONNEL Total:		3,016.48	539,261.49	410,956.00	358,345.00
Category: 6 - MAINTENANCE & OPERATIONS					
2060-3130-600000	Professional Services	0.00	0.00	25,000.00	25,000.00
2060-3130-620100	Maintenance Agreements	0.00	199,922.25	208,850.00	112,000.00
Category: 6 - MAINTENANCE & OPERATIONS Total:		0.00	199,922.25	233,850.00	137,000.00
Category: 7 - CAPITAL OUTLAY					
2060-3130-710000	Equipment	83,993.98	238,922.18	105,000.00	45,000.00
Category: 7 - CAPITAL OUTLAY Total:		83,993.98	238,922.18	105,000.00	45,000.00
Category: 8 - DEBT SERVICE					
2060-3130-810000	Principal-Lease	0.00	8,452.99	0.00	0.00
2060-3130-811000	Interest-Lease	0.00	3,849.73	0.00	0.00
2060-3130-812000	Vehicle Lease	0.00	0.00	0.00	60,000.00
Category: 8 - DEBT SERVICE Total:		0.00	12,302.72	0.00	60,000.00
Category: 9 - TRANSFERS					
2060-3130-911000	Transfers Out	14,342.49	14,342.04	14,341.00	3,741.41
Category: 9 - TRANSFERS Total:		14,342.49	14,342.04	14,341.00	3,741.41
Department: 3130 - POLICE SUPPORT Total:		101,352.95	1,004,750.68	764,147.00	604,086.41
Department: 3132 - DISPATCH					
Category: 5 - PERSONNEL					
2060-3132-500000	Salaries Full Time	0.00	0.00	28,431.00	116,033.00
2060-3132-502100	Holiday Pay	0.00	0.00	1,471.00	1,558.00
2060-3132-510000	Overtime	0.00	0.00	2,000.00	1,500.00
2060-3132-520000	FICA	0.00	0.00	1,854.00	7,237.00
2060-3132-520100	Medicare	0.00	0.00	434.00	1,693.00
2060-3132-522002	Health Benefits	0.00	0.00	3,994.00	32,763.00
2060-3132-522100	Life Insurance	0.00	0.00	134.00	334.00
2060-3132-523000	Deferred Compensation	0.00	0.00	0.00	2,100.00
2060-3132-523002	CalPERS-Employer	0.00	0.00	2,381.00	15,589.00
2060-3132-524000	Unemployment Insurance	0.00	0.00	75.00	78.00
2060-3132-525001	Sick Leave Incentive & Vacation Cash Out	0.00	0.00	0.00	0.00
2060-3132-525200	Uniform Allowance	0.00	0.00	402.00	1,202.00
2060-3132-525202	Stipend-Cell Phone	0.00	0.00	0.00	720.00
Category: 5 - PERSONNEL Total:		0.00	0.00	41,176.00	180,807.00
Category: 6 - MAINTENANCE & OPERATIONS					
2060-3132-620100	Maintenance Agreements	0.00	0.00	55,000.00	57,000.00
Category: 6 - MAINTENANCE & OPERATIONS Total:		0.00	0.00	55,000.00	57,000.00
Department: 3132 - DISPATCH Total:		0.00	0.00	96,176.00	237,807.00

		2023-2024 Audited	2024-2025 Audited	2025-2026 Approved Budget	2026-2027 Proposed Budget
Department: 3140 - ANIMAL SERVICES					
Category: 8 - DEBT SERVICE					
2060-3140-812000	Vehicle Lease	0.00	0.00	0.00	0.00
Category: 8 - DEBT SERVICE Total:		0.00	0.00	0.00	0.00
Department: 3140 - ANIMAL SERVICES Total:		0.00	0.00	0.00	0.00
Department: 3210 - FIRE ADMINISTRATION					
Category: 6 - MAINTENANCE & OPERATIONS					
2060-3210-610000	Supplies	9,074.91	877.30	0.00	0.00
2060-3210-610005	Small Tools	75.89	989.41	1,000.00	1,000.00
2060-3210-660000	Training & Education	245.08	0.00	3,000.00	0.00
Category: 6 - MAINTENANCE & OPERATIONS Total:		9,395.88	1,866.71	4,000.00	1,000.00
Category: 7 - CAPITAL OUTLAY					
2060-3210-710000	Equipment	7,874.22	412.20	0.00	0.00
Category: 7 - CAPITAL OUTLAY Total:		7,874.22	412.20	0.00	0.00
Department: 3210 - FIRE ADMINISTRATION Total:		17,270.10	2,278.91	4,000.00	1,000.00
Department: 3220 - FIRE OPERATIONS & SUPPORT					
Category: 5 - PERSONNEL					
2060-3220-500000	Salaries Full Time	108,189.67	177,706.78	213,110.00	412,394.00
2060-3220-502100	Holiday Pay	9,088.98	19,450.84	28,471.00	54,900.00
2060-3220-502400	Officer In Charge	1,423.45	0.00	0.00	0.00
2060-3220-510000	Overtime	18,794.59	17,355.81	15,000.00	15,750.00
2060-3220-511000	Overtime-Training	0.00	1,172.08	0.00	0.00
2060-3220-512000	Overtime-Special Event	0.00	0.00	39,301.00	41,266.00
2060-3220-520000	FICA	8,569.86	12,981.01	16,045.00	31,037.00
2060-3220-520100	Medicare	2,004.24	3,035.89	3,753.00	7,259.00
2060-3220-522000	Health Insurance-Employer	3,918.78	0.00	0.00	0.00
2060-3220-522002	Health Benefits	15,414.96	27,871.74	39,659.00	68,774.00
2060-3220-522100	Life Insurance	482.60	474.15	720.00	1,477.00
2060-3220-523000	Deferred Compensation	700.00	1,100.00	21,154.00	4,800.00
2060-3220-523002	CalPERS-Employer	18,607.75	33,122.93	45,011.00	70,083.00
2060-3220-524000	Unemployment Insurance	326.98	809.99	647.00	1,251.00
2060-3220-525001	Sick Leave Incentive & Vacation Cash Out	7,226.43	1,855.77	38,380.00	40,299.00
2060-3220-525200	Uniform Allowance	1,123.63	1,945.61	2,000.00	4,000.00
2060-3220-530000	FLSA	5,486.72	6,094.08	23,133.00	44,400.00
Category: 5 - PERSONNEL Total:		201,358.64	304,976.68	486,384.00	797,690.00
Category: 6 - MAINTENANCE & OPERATIONS					
2060-3220-604032	Rentals-Equipment	0.00	0.00	0.00	2,800.00
2060-3220-610000	Supplies	0.00	1,451.12	0.00	30,000.00
2060-3220-660000	Training & Education	30,226.17	3,946.80	30,000.00	30,000.00
Category: 6 - MAINTENANCE & OPERATIONS Total:		30,226.17	5,397.92	30,000.00	62,800.00
Category: 7 - CAPITAL OUTLAY					
2060-3220-710000	Equipment	10,896.88	52,470.88	90,000.00	90,000.00
Category: 7 - CAPITAL OUTLAY Total:		10,896.88	52,470.88	90,000.00	90,000.00
Category: 9 - TRANSFERS					
2060-3220-911000	Transfers Out	40,874.04	0.00	0.00	0.00
Category: 9 - TRANSFERS Total:		40,874.04	0.00	0.00	0.00
Department: 3220 - FIRE OPERATIONS & SUPPORT Total:		283,355.73	362,845.48	606,384.00	950,490.00

	2023-2024 Audited	2024-2025 Audited	2025-2026 Approved Budget	2026-2027 Proposed Budget
Department: 9900 - NON-DEPARTMENTAL EXPENDITURES				
Category: 9 - TRANSFERS				
2060-9900-911000 Transfers Out	1,805,982.00	0.00	0.00	0.00
Category: 9 - TRANSFERS Total:	1,805,982.00	0.00	0.00	0.00
Department: 9900 - NON-DEPARTMENTAL EXPENDITURES Total:	1,805,982.00	0.00	0.00	0.00
Expense Total:	2,557,719.12	3,345,732.26	3,628,454.00	3,514,591.41
Fund: 2060 - MEASURE S Surplus (Deficit):	347,966.97	(10,341.63)	(882,454.00)	(761,150.41)
Proposed Budget Surplus (Deficit):	347,966.97	(10,341.63)	(882,454.00)	(761,150.41)



	2023-2024 Audited	2024-2025 Audited	2025-2026 Approved Budget	2026-2027 Proposed Budget
Fund: 2061 - LONG RANGE PLANNING				
Revenue				
Department: 5200 - PLANNING				
Category: 4 - REVENUE				
2061-5200-443014 Long Range Planning Fee	0.00	0.00	24,500.00	0.00
Category: 4 - REVENUE Total:	0.00	0.00	24,500.00	0.00
Department: 5200 - PLANNING Total:	0.00	0.00	24,500.00	0.00
Revenue Total:	0.00	0.00	24,500.00	0.00
Expense				
Department: 5200 - PLANNING				
Category: 6 - MAINTENANCE & OPERATIONS				
2061-5200-600000 Professional Services	0.00	0.00	0.00	80,000.00
Category: 6 - MAINTENANCE & OPERATIONS Total:	0.00	0.00	0.00	80,000.00
Department: 5200 - PLANNING Total:	0.00	0.00	0.00	80,000.00
Expense Total:	0.00	0.00	0.00	80,000.00
Fund: 2061 - LONG RANGE PLANNING (NEW) Surplus (Deficit):	0.00	0.00	24,500.00	(80,000.00)
Proposed Budget Surplus (Deficit):	0.00	0.00	24,500.00	(80,000.00)



	2023-2024 Audited	2024-2025 Audited	2025-2026 Approved Budget	2026-2027 Proposed Budget
Fund: 2400 - DEV IMP-STREETS & TRAFFIC				
Revenue				
Department: 0000 - NON-DEPARTMENTAL				
Category: 4 - REVENUE				
2400-0000-481000 Interest Income	48,567.78	50,433.98	29,500.00	0.00
Category: 4 - REVENUE Total:	48,567.78	50,433.98	29,500.00	0.00
Department: 0000 - NON-DEPARTMENTAL Total:	48,567.78	50,433.98	29,500.00	0.00
Department: 5400 - ENGINEERING				
Category: 4 - REVENUE				
2400-5400-443025 Development Impact Fee	84,039.59	97,705.73	90,000.00	90,000.00
Category: 4 - REVENUE Total:	84,039.59	97,705.73	90,000.00	90,000.00
Department: 5400 - ENGINEERING Total:	84,039.59	97,705.73	90,000.00	90,000.00
Revenue Total:	132,607.37	148,139.71	119,500.00	90,000.00
Expense				
Department: 4110 - PUBLIC WORKS-STREETS				
Category: 7 - CAPITAL OUTLAY				
2400-4110-710000 Equipment	0.00	0.00	70,000.00	0.00
Category: 7 - CAPITAL OUTLAY Total:	0.00	0.00	70,000.00	0.00
Department: 4110 - PUBLIC WORKS-STREETS Total:	0.00	0.00	70,000.00	0.00
Department: 5400 - ENGINEERING				
Category: 6 - MAINTENANCE & OPERATIONS				
2400-5400-600000 Professional Services	51,810.00	57,063.50	0.00	0.00
Category: 6 - MAINTENANCE & OPERATIONS Total:	51,810.00	57,063.50	0.00	0.00
Department: 5400 - ENGINEERING Total:	51,810.00	57,063.50	0.00	0.00
Department: 5500 - CAPITAL PROJECTS				
Category: 6 - MAINTENANCE & OPERATIONS				
2400-5500-600000 Professional Services	0.00	0.00	0.00	0.00
Category: 6 - MAINTENANCE & OPERATIONS Total:	0.00	0.00	0.00	0.00
Category: 7 - CAPITAL OUTLAY				
2400-5500-999997 Floral Ave. Median @ SR 99	0.00	0.00	319,000.00	319,000.00
Category: 7 - CAPITAL OUTLAY Total:	0.00	0.00	319,000.00	319,000.00
Department: 5500 - CAPITAL PROJECTS Total:	0.00	0.00	319,000.00	319,000.00
Expense Total:	51,810.00	57,063.50	389,000.00	319,000.00
Fund: 2400 - DEV IMP-STREETS & TRAFFIC Surplus (Deficit):	80,797.37	91,076.21	(269,500.00)	(229,000.00)
Proposed Budget Surplus (Deficit):	80,797.37	91,076.21	(269,500.00)	(229,000.00)



	2023-2024 Audited	2024-2025 Audited	2025-2026 Approved Budget	2026-2027 Proposed Budget
Fund: 2401 - DEV IMP-POLICE FACILITIES				
Revenue				
Department: 0000 - NON-DEPARTMENTAL				
Category: 4 - REVENUE				
2401-0000-481000 Interest Income	0.00	2,607.68	0.00	0.00
Category: 4 - REVENUE Total:	0.00	2,607.68	0.00	0.00
Department: 0000 - NON-DEPARTMENTAL Total:	0.00	2,607.68	0.00	0.00
Department: 3120 - POLICE FIELD OPERATIONS				
Category: 4 - REVENUE				
2401-3120-490101 Reimbursement-Insurance	0.00	144,651.38	0.00	0.00
Category: 4 - REVENUE Total:	0.00	144,651.38	0.00	0.00
Department: 3120 - POLICE FIELD OPERATIONS Total:	0.00	144,651.38	0.00	0.00
Department: 5400 - ENGINEERING				
Category: 4 - REVENUE				
2401-5400-443025 Development Impact Fee	19,874.36	12,013.60	11,000.00	11,000.00
Category: 4 - REVENUE Total:	19,874.36	12,013.60	11,000.00	11,000.00
Department: 5400 - ENGINEERING Total:	19,874.36	12,013.60	11,000.00	11,000.00
Revenue Total:	19,874.36	159,272.66	11,000.00	11,000.00
Fund: 2401 - DEV IMP-POLICE FACILITIES Total:	19,874.36	159,272.66	11,000.00	11,000.00
Proposed Budget Total:	19,874.36	159,272.66	11,000.00	11,000.00



	2023-2024 Audited	2024-2025 Audited	2025-2026 Approved Budget	2026-2027 Proposed Budget
Fund: 2402 - DEV IMP-FIRE FACILITIES				
Revenue				
Department: 0000 - NON-DEPARTMENTAL				
Category: 4 - REVENUE				
2402-0000-481000 Interest Income	0.00	4,660.89	0.00	0.00
Category: 4 - REVENUE Total:	0.00	4,660.89	0.00	0.00
Department: 0000 - NON-DEPARTMENTAL Total:	0.00	4,660.89	0.00	0.00
Department: 5400 - ENGINEERING				
Category: 4 - REVENUE				
2402-5400-443025 Development Impact Fee	17,967.00	12,589.91	12,000.00	12,000.00
Category: 4 - REVENUE Total:	17,967.00	12,589.91	12,000.00	12,000.00
Department: 5400 - ENGINEERING Total:	17,967.00	12,589.91	12,000.00	12,000.00
Revenue Total:	17,967.00	17,250.80	12,000.00	12,000.00
Expense				
Department: 3220 - FIRE OPERATIONS & SUPPORT				
Category: 7 - CAPITAL OUTLAY				
2402-3220-701000 Improvements	0.00	0.00	0.00	105,000.00
Category: 7 - CAPITAL OUTLAY Total:	0.00	0.00	0.00	105,000.00
Department: 3220 - FIRE OPERATIONS & SUPPORT Total:	0.00	0.00	0.00	105,000.00
Expense Total:	0.00	0.00	0.00	105,000.00
Fund: 2402 - DEV IMP-FIRE FACILITIES Surplus (Deficit):	17,967.00	17,250.80	12,000.00	(93,000.00)
Proposed Budget Surplus (Deficit):	17,967.00	17,250.80	12,000.00	(93,000.00)



	2023-2024 Audited	2024-2025 Audited	2025-2026 Approved Budget	2026-2027 Proposed Budget
Fund: 2403 - DEV IMP-CITY FACILITIES				
Revenue				
Department: 0000 - NON-DEPARTMENTAL				
Category: 4 - REVENUE				
2403-0000-481000 Interest Income	0.00	8,056.56	5,600.00	0.00
Category: 4 - REVENUE Total:	0.00	8,056.56	5,600.00	0.00
Department: 0000 - NON-DEPARTMENTAL Total:	0.00	8,056.56	5,600.00	0.00
Department: 5400 - ENGINEERING				
Category: 4 - REVENUE				
2403-5400-443025 Development Impact Fee	20,373.44	14,297.25	14,000.00	14,000.00
Category: 4 - REVENUE Total:	20,373.44	14,297.25	14,000.00	14,000.00
Department: 5400 - ENGINEERING Total:	20,373.44	14,297.25	14,000.00	14,000.00
Revenue Total:	20,373.44	22,353.81	19,600.00	14,000.00
Expense				
Department: 1300 - CITY MANAGER				
Category: 7 - CAPITAL OUTLAY				
2403-1300-710000 Equipment	29,151.02	14,846.54	0.00	0.00
Category: 7 - CAPITAL OUTLAY Total:	29,151.02	14,846.54	0.00	0.00
Department: 1300 - CITY MANAGER Total:	29,151.02	14,846.54	0.00	0.00
Department: 5400 - ENGINEERING				
Category: 6 - MAINTENANCE & OPERATIONS				
2403-5400-600000 Professional Services	0.00	0.00	0.00	0.00
Category: 6 - MAINTENANCE & OPERATIONS Total:	0.00	0.00	0.00	0.00
Department: 5400 - ENGINEERING Total:	0.00	0.00	0.00	0.00
Department: 9900 - NON-DEPARTMENTAL EXPENDITURES				
Category: 7 - CAPITAL OUTLAY				
2403-9900-701003 City Hall Renovations	18,710.86	2,446.68	0.00	200,000.00
Category: 7 - CAPITAL OUTLAY Total:	18,710.86	2,446.68	0.00	200,000.00
Department: 9900 - NON-DEPARTMENTAL EXPENDITURES Total:	18,710.86	2,446.68	0.00	200,000.00
Expense Total:	47,861.88	17,293.22	0.00	200,000.00
Fund: 2403 - DEV IMP-CITY FACILITIES Surplus (Deficit):	(27,488.44)	5,060.59	19,600.00	(186,000.00)
Proposed Budget Surplus (Deficit):	(27,488.44)	5,060.59	19,600.00	(186,000.00)



	2023-2024 Audited	2024-2025 Audited	2025-2026 Approved Budget	2026-2027 Proposed Budget
Fund: 2404 - DEV IMP-STORM DRAIN				
Revenue				
Department: 0000 - NON-DEPARTMENTAL				
Category: 4 - REVENUE				
2404-0000-481000 Interest Income	0.00	3,148.24	0.00	0.00
Category: 4 - REVENUE Total:	0.00	3,148.24	0.00	0.00
Department: 0000 - NON-DEPARTMENTAL Total:	0.00	3,148.24	0.00	0.00
Department: 5400 - ENGINEERING				
Category: 4 - REVENUE				
2404-5400-443025 Development Impact Fee	162,903.47	129,364.29	126,000.00	65,000.00
Category: 4 - REVENUE Total:	162,903.47	129,364.29	126,000.00	65,000.00
Department: 5400 - ENGINEERING Total:	162,903.47	129,364.29	126,000.00	65,000.00
Revenue Total:	162,903.47	132,512.53	126,000.00	65,000.00
Expense				
Department: 5400 - ENGINEERING				
Category: 6 - MAINTENANCE & OPERATIONS				
2404-5400-600000 Professional Services	30,161.80	52,395.95	6,550.00	0.00
Category: 6 - MAINTENANCE & OPERATIONS Total:	30,161.80	52,395.95	6,550.00	0.00
Department: 5400 - ENGINEERING Total:	30,161.80	52,395.95	6,550.00	0.00
Department: 5500 - CAPITAL PROJECTS				
Category: 6 - MAINTENANCE & OPERATIONS				
2404-5500-600000 Professional Services	1,102.00	0.00	0.00	0.00
Category: 6 - MAINTENANCE & OPERATIONS Total:	1,102.00	0.00	0.00	0.00
Department: 5500 - CAPITAL PROJECTS Total:	1,102.00	0.00	0.00	0.00
Expense Total:	31,263.80	52,395.95	6,550.00	0.00
Fund: 2404 - DEV IMP-STORM DRAIN Surplus (Deficit):	131,639.67	80,116.58	119,450.00	65,000.00
Proposed Budget Surplus (Deficit):	131,639.67	80,116.58	119,450.00	65,000.00



City of Selma, CA

Proposed Budget

Special Revenue Fund

Development Impact-Sewer

	2023-2024 Audited	2024-2025 Audited	2025-2026 Approved Budget	2026-2027 Proposed Budget
Fund: 2405 - DEV IMP-SEWER				
Revenue				
Department: 0000 - NON-DEPARTMENTAL				
Category: 4 - REVENUE				
2405-0000-481000 Interest Income	2,588.64	8,398.68	5,200.00	5,200.00
Category: 4 - REVENUE Total:	2,588.64	8,398.68	5,200.00	5,200.00
Department: 0000 - NON-DEPARTMENTAL Total:	2,588.64	8,398.68	5,200.00	5,200.00
Department: 5400 - ENGINEERING				
Category: 4 - REVENUE				
2405-5400-443025 Development Impact Fee	26,163.68	18,055.57	17,900.00	8,000.00
Category: 4 - REVENUE Total:	26,163.68	18,055.57	17,900.00	8,000.00
Department: 5400 - ENGINEERING Total:	26,163.68	18,055.57	17,900.00	8,000.00
Revenue Total:	28,752.32	26,454.25	23,100.00	13,200.00
Expense				
Department: 5500 - CAPITAL PROJECTS				
Category: 6 - MAINTENANCE & OPERATIONS				
2405-5500-600000 Professional Services	54,000.00	0.00	0.00	0.00
Category: 6 - MAINTENANCE & OPERATIONS Total:	54,000.00	0.00	0.00	0.00
Department: 5500 - CAPITAL PROJECTS Total:	54,000.00	0.00	0.00	0.00
Department: 9900 - NON-DEPARTMENTAL EXPENDITURES				
Category: 9 - TRANSFERS				
2405-9900-911000 Transfers Out	0.00	429,291.74	300,000.00	300,000.00
Category: 9 - TRANSFERS Total:	0.00	429,291.74	300,000.00	300,000.00
Department: 9900 - NON-DEPARTMENTAL EXPENDITURES Total:	0.00	429,291.74	300,000.00	300,000.00
Expense Total:	54,000.00	429,291.74	300,000.00	300,000.00
Fund: 2405 - DEV IMP-SEWER Surplus (Deficit):	(25,247.68)	(402,837.49)	(276,900.00)	(286,800.00)
Proposed Budget Surplus (Deficit):	(25,247.68)	(402,837.49)	(276,900.00)	(286,800.00)



	2023-2024 Audited	2024-2025 Audited	2025-2026 Approved Budget	2026-2027 Proposed Budget
Fund: 2407 - DEV IMP-PARKS & RECREATION				
Revenue				
Department: 0000 - NON-DEPARTMENTAL				
Category: 4 - REVENUE				
2407-0000-481000 Interest Income	17,297.12	13,660.90	9,200.00	9,200.00
Category: 4 - REVENUE Total:	17,297.12	13,660.90	9,200.00	9,200.00
Department: 0000 - NON-DEPARTMENTAL Total:	17,297.12	13,660.90	9,200.00	9,200.00
Department: 5400 - ENGINEERING				
Category: 4 - REVENUE				
2407-5400-443025 Development Impact Fee	236,484.30	138,657.63	138,000.00	65,000.00
Category: 4 - REVENUE Total:	236,484.30	138,657.63	138,000.00	65,000.00
Department: 5400 - ENGINEERING Total:	236,484.30	138,657.63	138,000.00	65,000.00
Revenue Total:	253,781.42	152,318.53	147,200.00	74,200.00
Expense				
Department: 4120 - PUBLIC WORKS-PARKS				
Category: 7 - CAPITAL OUTLAY				
2407-4120-701000 Improvements	0.00	0.00	10,000.00	0.00
2407-4120-710000 Equipment	0.00	0.00	70,000.00	0.00
Category: 7 - CAPITAL OUTLAY Total:	0.00	0.00	80,000.00	0.00
Department: 4120 - PUBLIC WORKS-PARKS Total:	0.00	0.00	80,000.00	0.00
Department: 5500 - CAPITAL PROJECTS				
Category: 7 - CAPITAL OUTLAY				
2407-5500-701000 Improvements	0.00	2,628.50	0.00	440,000.00
2407-5500-701002 Rockwell Park	167,740.50	1,836.25	0.00	0.00
2407-5500-701047 Thompson Park	0.00	67,067.17	0.00	0.00
Category: 7 - CAPITAL OUTLAY Total:	167,740.50	71,531.92	0.00	440,000.00
Department: 5500 - CAPITAL PROJECTS Total:	167,740.50	71,531.92	0.00	440,000.00
Department: 6100 - RECREATION				
Category: 6 - MAINTENANCE & OPERATIONS				
2407-6100-600000 Professional Services	62,750.00	16,786.50	0.00	0.00
Category: 6 - MAINTENANCE & OPERATIONS Total:	62,750.00	16,786.50	0.00	0.00
Department: 6100 - RECREATION Total:	62,750.00	16,786.50	0.00	0.00
Department: 9900 - NON-DEPARTMENTAL EXPENDITURES				
Category: 6 - MAINTENANCE & OPERATIONS				
2407-9900-600000 Professional Services	0.00	0.00	0.00	0.00
Category: 6 - MAINTENANCE & OPERATIONS Total:	0.00	0.00	0.00	0.00
Department: 9900 - NON-DEPARTMENTAL EXPENDITURES Total:	0.00	0.00	0.00	0.00
Expense Total:	230,490.50	88,318.42	80,000.00	440,000.00
Fund: 2407 - DEV IMP-PARKS & RECREATION Surplus (Deficit):	23,290.92	64,000.11	67,200.00	(365,800.00)
Proposed Budget Surplus (Deficit):	23,290.92	64,000.11	67,200.00	(365,800.00)



	2023-2024 Audited	2024-2025 Audited	2025-2026 Approved Budget	2026-2027 Proposed Budget
Fund: 2408 - DEV IMP-PUBLIC FACILITIES				
Revenue				
Department: 0000 - NON-DEPARTMENTAL				
Category: 4 - REVENUE				
2408-0000-481000 Interest Income	0.00	1,946.56	0.00	0.00
Category: 4 - REVENUE Total:	0.00	1,946.56	0.00	0.00
Department: 0000 - NON-DEPARTMENTAL Total:	0.00	1,946.56	0.00	0.00
Department: 5400 - ENGINEERING				
Category: 4 - REVENUE				
2408-5400-443025 Development Impact Fee	37,746.18	38,519.75	38,000.00	5,000.00
Category: 4 - REVENUE Total:	37,746.18	38,519.75	38,000.00	5,000.00
Department: 5400 - ENGINEERING Total:	37,746.18	38,519.75	38,000.00	5,000.00
Revenue Total:	37,746.18	40,466.31	38,000.00	5,000.00
Expense				
Department: 5400 - ENGINEERING				
Category: 6 - MAINTENANCE & OPERATIONS				
2408-5400-600000 Professional Services	0.00	9,823.00	0.00	0.00
Category: 6 - MAINTENANCE & OPERATIONS Total:	0.00	9,823.00	0.00	0.00
Department: 5400 - ENGINEERING Total:	0.00	9,823.00	0.00	0.00
Expense Total:	0.00	9,823.00	0.00	0.00
Fund: 2408 - DEV IMP-PUBLIC FACILITIES Surplus (Deficit):	37,746.18	30,643.31	38,000.00	5,000.00
Proposed Budget Surplus (Deficit):	37,746.18	30,643.31	38,000.00	5,000.00



	2023-2024 Audited	2024-2025 Audited	2025-2026 Approved Budget	2026-2027 Proposed Budget
Fund: 2410 - DEV IMP-OPEN SPACE ACQ.				
Revenue				
Department: 0000 - NON-DEPARTMENTAL				
Category: 4 - REVENUE				
2410-0000-481000 Interest Income	0.00	306.42	0.00	0.00
Category: 4 - REVENUE Total:	0.00	306.42	0.00	0.00
Department: 0000 - NON-DEPARTMENTAL Total:	0.00	306.42	0.00	0.00
Department: 5400 - ENGINEERING				
Category: 4 - REVENUE				
2410-5400-443025 Development Impact Fee	4,414.09	5,010.98	5,000.00	5,000.00
Category: 4 - REVENUE Total:	4,414.09	5,010.98	5,000.00	5,000.00
Department: 5400 - ENGINEERING Total:	4,414.09	5,010.98	5,000.00	5,000.00
Revenue Total:	4,414.09	5,317.40	5,000.00	5,000.00
Fund: 2410 - DEV IMP-OPEN SPACE ACQ. Total:	4,414.09	5,317.40	5,000.00	5,000.00
Proposed Budget Total:	4,414.09	5,317.40	5,000.00	5,000.00

Capital Project Funds





	2023-2024 Audited	2024-2025 Audited	2025-2026 Approved Budget	2026-2027 Proposed Budget
Fund: 4108 - CAPITAL PROJECTS-PARKS				
Revenue				
Department: 0000 - NON-DEPARTMENTAL				
Category: 4 - REVENUE				
4108-0000-481000 Interest Income	9,403.41	15,937.84	0.00	0.00
Category: 4 - REVENUE Total:	9,403.41	15,937.84	0.00	0.00
Department: 0000 - NON-DEPARTMENTAL Total:	9,403.41	15,937.84	0.00	0.00
Department: 6100 - RECREATION				
Category: 9 - TRANSFERS				
4108-6100-900000 Operating Transfers In	129,000.00	149,000.04	149,000.00	150,000.00
Category: 9 - TRANSFERS Total:	129,000.00	149,000.04	149,000.00	150,000.00
Department: 6100 - RECREATION Total:	129,000.00	149,000.04	149,000.00	150,000.00
Revenue Total:	138,403.41	164,937.88	149,000.00	150,000.00
Expense				
Department: 6100 - RECREATION				
Category: 6 - MAINTENANCE & OPERATIONS				
4108-6100-600000 Professional Services	0.00	0.00	0.00	0.00
Category: 6 - MAINTENANCE & OPERATIONS Total:	0.00	0.00	0.00	0.00
Category: 7 - CAPITAL OUTLAY				
4108-6100-701000 Improvements	10,143.21	0.00	0.00	0.00
Category: 7 - CAPITAL OUTLAY Total:	10,143.21	0.00	0.00	0.00
Department: 6100 - RECREATION Total:	10,143.21	0.00	0.00	0.00
Expense Total:	10,143.21	0.00	0.00	0.00
Fund: 4108 - CAPITAL PROJECTS-PARKS Surplus (Deficit):	128,260.20	164,937.88	149,000.00	150,000.00
Proposed Budget Surplus (Deficit):	128,260.20	164,937.88	149,000.00	150,000.00



	2023-2024 Audited	2024-2025 Audited	2025-2026 Approved Budget	2026-2027 Proposed Budget
Fund: 4111 - NEW FIRE STATION PROJECT				
Revenue				
Department: 0000 - NON-DEPARTMENTAL				
Category: 4 - REVENUE				
4111-0000-481000 Interest Income	113,182.78	116,546.75	20,000.00	0.00
Category: 4 - REVENUE Total:	113,182.78	116,546.75	20,000.00	0.00
Department: 0000 - NON-DEPARTMENTAL Total:	113,182.78	116,546.75	20,000.00	0.00
Revenue Total:	113,182.78	116,546.75	20,000.00	0.00
Expense				
Department: 3210 - FIRE ADMINISTRATION				
Category: 6 - MAINTENANCE & OPERATIONS				
4111-3210-600000 Professional Services	0.00	321,323.49	2,150,000.00	2,150,000.00
Category: 6 - MAINTENANCE & OPERATIONS Total:	0.00	321,323.49	2,150,000.00	2,150,000.00
Department: 3210 - FIRE ADMINISTRATION Total:	0.00	321,323.49	2,150,000.00	2,150,000.00
Expense Total:	0.00	321,323.49	2,150,000.00	2,150,000.00
Fund: 4111 - NEW FIRE STATION PROJECT Surplus (Deficit):	113,182.78	(204,776.74)	(2,130,000.00)	(2,150,000.00)
Proposed Budget Surplus (Deficit):	113,182.78	(204,776.74)	(2,130,000.00)	(2,150,000.00)

Enterprise Funds



Ambulance Services

Mission

The Selma Fire Department is committed to providing the highest level of public service to the citizens of Selma and our surrounding communities. We do so by taking an all-hazards approach while protecting life, property, and the environment as we maintain a continuous pursuit of excellence in our profession.

Services

- Provide Emergency ALS Ambulance Transportation Services.
- Provide Non-emergency ALS and BLS Ambulance Transportation Services.
- Ambulance Billing
- EMS Training

Accomplishments for Fiscal Year 2025-2026

- Created New Division Chief of EMS Classification
- Deployed 3 ALS ambulances daily.
- Deployed 4th ALS ambulance on Peak Days
- Increased ambulance fleet to seven units.
- Deployed LUCAS Devices in EMS Fleet (Funded by Selma Healthcare District)
- Provided Free Community CPR Program (Funded by Selma Healthcare District)
- Created efficiencies in Ambulance Billing.
- Completed multiple recruitments for both full-time and part-time staff.

Objectives for Fiscal Year 2026-2027

- Enhance operations by adding a 4th 24-hour unit.
- Purchase an 8th ambulance to ensure continuity of services.
- Provide ACLS and PALS training as a service to the community.
- Continue Recruitments to achieve full staffing.

Performance Measures	CY 25 Actuals	CY 26 Projected
EMS Responses	6,135	6,441



	2023-2024 Audited	2024-2025 Audited	2025-2026 Approved Budget	2026-2027 Proposed Budget
Fund: 5000 - AMBULANCE SERVICE				
Revenue				
Department: 0000 - NON-DEPARTMENTAL				
Category: 4 - REVENUE				
5000-0000-481000 Interest Income	30,242.66	10,121.38	17,500.00	17,500.00
Category: 4 - REVENUE Total:	30,242.66	10,121.38	17,500.00	17,500.00
Category: 9 - TRANSFERS				
5000-0000-900000 Operating Transfers In	0.00	23,363.91	0.00	0.00
Category: 9 - TRANSFERS Total:	0.00	23,363.91	0.00	0.00
Department: 0000 - NON-DEPARTMENTAL Total:	30,242.66	33,485.29	17,500.00	17,500.00
Department: 3300 - AMBULANCE				
Category: 4 - REVENUE				
5000-3300-442001 Ambulance Subscription Fees	4,345.00	4,485.00	5,000.00	5,000.00
5000-3300-442002 Collections-Ambulance	15,005.84	4,080.91	12,000.00	10,000.00
5000-3300-442003 Fresno County Dry Run Contract	12,375.00	13,500.00	0.00	0.00
5000-3300-442005 IGT Program	2,512,730.13	2,746,663.09	2,800,000.00	2,800,000.00
5000-3300-442006 Ambulance Billing Revenue	3,167,611.64	4,602,341.01	4,430,000.00	5,400,000.00
5000-3300-442007 Medicare/VA	489,322.04	502,553.73	430,000.00	0.00
5000-3300-442850 Special Event Fee	6,229.02	6,938.02	6,000.00	6,000.00
Category: 4 - REVENUE Total:	6,207,618.67	7,880,561.76	7,683,000.00	8,221,000.00
Department: 3300 - AMBULANCE Total:	6,207,618.67	7,880,561.76	7,683,000.00	8,221,000.00
Revenue Total:	6,237,861.33	7,914,047.05	7,700,500.00	8,238,500.00
Expense				
Department: 2100 - FINANCE				
Category: 5 - PERSONNEL				
5000-2100-500000 Salaries Full Time	51,122.76	(4,258.65)	33,504.00	35,856.00
5000-2100-502100 Holiday Pay	0.00	0.00	0.00	0.00
5000-2100-510000 Overtime	42.75	46.01	100.00	108.00
5000-2100-520000 FICA	1,841.54	1,974.68	2,059.00	2,204.00
5000-2100-520100 Medicare	430.64	461.76	482.00	516.00
5000-2100-522000 Health Insurance-Employer	5,988.08	0.00	0.00	0.00
5000-2100-522002 Health Benefits	4,057.03	9,273.77	10,437.00	12,114.00
5000-2100-522100 Life Insurance	156.02	147.44	148.00	239.00
5000-2100-523000 Deferred Compensation	600.00	600.00	600.00	600.00
5000-2100-523002 CalPERS-Employer	220,379.53	(265,912.08)	5,081.00	5,440.00
5000-2100-524000 Unemployment Insurance	77.53	82.72	84.00	89.00
5000-2100-525001 Sick Leave Incentive & Vacation Cash Out	0.00	0.00	0.00	0.00
5000-2100-525201 Car Allowance	0.00	0.00	0.00	0.00
5000-2100-525202 Stipend-Cell Phone	0.00	0.00	0.00	0.00
Category: 5 - PERSONNEL Total:	284,695.88	(257,584.35)	52,495.00	57,166.00
Category: 9 - TRANSFERS				
5000-2100-911000 Transfers Out	3,635.04	0.00	0.00	0.00
Category: 9 - TRANSFERS Total:	3,635.04	0.00	0.00	0.00
Department: 2100 - FINANCE Total:	288,330.92	(257,584.35)	52,495.00	57,166.00
Department: 3210 - FIRE ADMINISTRATION				
Category: 5 - PERSONNEL				
5000-3210-500000 Salaries Full Time	93,324.84	135,736.86	194,961.00	139,371.00
5000-3210-502100 Holiday Pay	6,342.04	4,201.27	0.00	0.00

Proposed Budget
**Enterprise Fund
Ambulance Service**

		2023-2024 Audited	2024-2025 Audited	2025-2026 Approved Budget	2026-2027 Proposed Budget
5000-3210-502400	Officer In Charge	5.61	0.00	0.00	0.00
5000-3210-510000	Overtime	203.74	47.15	500.00	0.00
5000-3210-520000	FICA	6,665.02	8,112.44	11,103.00	7,737.00
5000-3210-520100	Medicare	1,558.77	1,936.27	2,827.00	2,021.00
5000-3210-522000	Health Insurance-Employer	7,178.18	1,783.37	0.00	0.00
5000-3210-522002	Health Benefits	4,429.72	9,638.22	17,715.00	23,287.00
5000-3210-522100	Life Insurance	377.44	336.42	484.00	421.00
5000-3210-523000	Deferred Compensation	2,641.72	3,400.08	5,325.00	11,050.00
5000-3210-523002	CalPERS-Employer	14,509.46	21,371.58	33,556.00	23,670.00
5000-3210-524000	Unemployment Insurance	266.29	337.93	488.00	348.00
5000-3210-525001	Sick Leave Incentive & Vacation Cash Out	3,715.88	0.00	0.00	0.00
5000-3210-525200	Uniform Allowance	105.18	0.00	0.00	0.00
5000-3210-525202	Stipend-Cell Phone	685.00	750.00	1,125.00	750.00
Category: 5 - PERSONNEL Total:		142,008.89	187,651.59	268,084.00	208,655.00
Category: 9 - TRANSFERS					
5000-3210-911000	Transfers Out	18,768.28	11,019.84	11,019.00	7,320.83
Category: 9 - TRANSFERS Total:		18,768.28	11,019.84	11,019.00	7,320.83
Department: 3210 - FIRE ADMINISTRATION Total:		160,777.17	198,671.43	279,103.00	215,975.83
Department: 3220 - FIRE OPERATIONS & SUPPORT					
Category: 5 - PERSONNEL					
5000-3220-500000	Salaries Full Time	362,437.23	496,936.98	1,028,047.00	655,610.00
5000-3220-502100	Holiday Pay	29,881.19	51,346.55	138,487.00	87,000.00
5000-3220-502400	Officer In Charge	129.36	0.00	0.00	0.00
5000-3220-510000	Overtime	117,033.62	231,058.76	150,000.00	157,500.00
5000-3220-511000	Overtime-Training	1,581.49	405.05	6,000.00	6,300.00
5000-3220-512000	Overtime-Special Event	3,831.60	32,973.55	33,732.00	35,419.00
5000-3220-513001	Overtime-Call Back	1,384.14	613.75	0.00	0.00
5000-3220-513002	Overtime-Minimum Staffing	0.00	0.00	0.00	0.00
5000-3220-520000	FICA	30,532.02	38,369.71	76,403.00	46,658.00
5000-3220-520100	Medicare	7,529.48	11,713.96	18,164.00	11,548.00
5000-3220-522000	Health Insurance-Employer	21,345.36	2,194.63	0.00	0.00
5000-3220-522002	Health Benefits	16,379.21	48,216.69	128,276.00	79,693.00
5000-3220-522100	Life Insurance	1,099.77	1,072.75	2,765.00	1,662.00
5000-3220-523000	Deferred Compensation	5,556.25	6,831.25	10,575.00	8,400.00
5000-3220-523002	CalPERS-Employer	67,978.35	103,773.87	231,072.00	144,708.00
5000-3220-524000	Unemployment Insurance	1,925.01	3,187.14	3,132.00	1,991.00
5000-3220-524001	Workers' Compensation Insurance	0.00	53,116.11	0.00	0.00
5000-3220-525001	Sick Leave Incentive & Vacation Cash Out	1,305.63	0.00	0.00	0.00
5000-3220-525200	Uniform Allowance	3,124.80	3,735.23	7,750.00	4,500.00
5000-3220-525202	Stipend-Cell Phone	1,890.00	990.00	2,700.00	0.00
5000-3220-530000	FLSA	20,984.67	44,935.58	112,521.00	70,550.00
Category: 5 - PERSONNEL Total:		695,929.18	1,131,471.56	1,949,624.00	1,311,539.00
Category: 6 - MAINTENANCE & OPERATIONS					
5000-3220-600000	Professional Services	0.00	0.00	3,000.00	3,000.00
5000-3220-604008	Auto Service Repairs	0.00	0.00	55,000.00	125,000.00
5000-3220-604009	Auto Service Towing	0.00	0.00	500.00	500.00
Category: 6 - MAINTENANCE & OPERATIONS Total:		0.00	0.00	58,500.00	128,500.00

Proposed Budget
**Enterprise Fund
Ambulance Service**

		2023-2024 Audited	2024-2025 Audited	2025-2026 Approved Budget	2026-2027 Proposed Budget
Category: 9 - TRANSFERS					
5000-3220-911000	Transfers Out	69,369.08	26,311.32	26,309.00	5,625.06
Category: 9 - TRANSFERS Total:		69,369.08	26,311.32	26,309.00	5,625.06
Department: 3220 - FIRE OPERATIONS & SUPPORT Total:		765,298.26	1,157,782.88	2,034,433.00	1,445,664.06
Department: 3300 - AMBULANCE					
Category: 5 - PERSONNEL					
5000-3300-500000	Salaries Full Time	911,252.71	1,089,509.85	1,159,525.00	1,392,637.12
5000-3300-501000	Salaries Part Time	99,645.25	135,027.90	245,166.00	175,202.00
5000-3300-502100	Holiday Pay	108,617.17	139,228.92	195,639.00	237,115.00
5000-3300-502201	Court Standby	0.00	0.00	0.00	0.00
5000-3300-502400	Officer In Charge	0.00	2,318.29	1,996.00	2,096.00
5000-3300-510000	Overtime	699,635.50	765,875.67	600,000.00	700,000.00
5000-3300-512000	Overtime-Special Event	11,466.28	0.00	23,348.00	24,515.00
5000-3300-513001	Overtime-Call Back	120.95	0.00	0.00	0.00
5000-3300-513002	Overtime-Minimum Staffing	0.00	0.00	0.00	0.00
5000-3300-520000	FICA	120,955.20	128,501.07	97,329.00	114,293.56
5000-3300-520100	Medicare	28,288.09	30,160.10	22,763.00	26,730.61
5000-3300-522000	Health Insurance-Employer	134,749.69	5,257.85	0.00	0.00
5000-3300-522002	Health Benefits	53,313.53	183,180.82	253,346.00	341,065.56
5000-3300-522100	Life Insurance	5,151.09	4,177.08	5,794.00	14,154.60
5000-3300-523000	Deferred Compensation	9,406.25	10,200.00	16,800.00	21,300.00
5000-3300-523002	CalPERS-Employer	97,556.51	103,207.02	112,678.00	127,486.03
5000-3300-524000	Unemployment Insurance	7,277.86	8,322.93	3,925.00	4,608.26
5000-3300-525001	Sick Leave Incentive & Vacation Cash Out	24,859.09	9,843.53	5,000.00	5,000.00
5000-3300-525200	Uniform Allowance	10,423.42	10,277.28	9,500.00	11,500.00
5000-3300-525202	Stipend-Cell Phone	720.00	0.00	0.00	0.00
5000-3300-530000	FLSA	0.00	0.00	7,966.00	0.00
Category: 5 - PERSONNEL Total:		2,323,438.59	2,625,088.31	2,760,775.00	3,197,703.74
Category: 6 - MAINTENANCE & OPERATIONS					
5000-3300-600000	Professional Services	21,744.64	33,206.02	70,300.00	73,000.00
5000-3300-604006	Billing Services	174,204.97	205,330.21	192,000.00	196,800.00
5000-3300-604008	Auto Service Repairs	0.00	43,176.95	40,000.00	150,000.00
5000-3300-604009	Auto Service Towing	0.00	0.00	2,000.00	1,000.00
5000-3300-604015	Software License Agreements	0.00	464.60	0.00	0.00
5000-3300-604017	PP-GEMT IGT	0.00	427,410.53	480,000.00	829,905.00
5000-3300-604018	GEMT Quality Assurance Fee	498,754.54	0.00	0.00	0.00
5000-3300-604031	Rentals-Buildings	30,545.95	19,298.86	32,000.00	0.00
5000-3300-604033	Lease Payments	0.00	1,408.99	1,719.00	0.00
5000-3300-610000	Supplies	7,252.97	10,189.51	5,000.00	5,000.00
5000-3300-610001	Office Supplies	0.00	0.00	250.00	0.00
5000-3300-610002	Uniforms	4,183.22	4,911.10	2,500.00	2,500.00
5000-3300-610009	Medical Supplies	88,189.91	97,368.58	92,600.00	120,000.00
5000-3300-610010	Oxygen Supplies	11,654.23	7,150.73	1,000.00	1,000.00
5000-3300-610250	Equipment Repair Supplies	4,072.54	8,299.22	20,000.00	20,000.00
5000-3300-620100	Maintenance Agreements	36,833.84	482.24	0.00	0.00
5000-3300-642000	Internet	0.00	0.00	4,800.00	0.00
5000-3300-643000	Radios, Communication, Etc.	1,422.77	775.85	2,000.00	3,000.00
5000-3300-660000	Training & Education	15,204.06	6,989.00	6,500.00	10,000.00
5000-3300-661001	Medic Certification	462.00	1,993.00	2,400.00	2,400.00
5000-3300-690000	Internal Insurance Charges	299,913.96	206,217.00	516,398.00	516,398.00
5000-3300-690001	Internal Fleet Charges	200,022.00	96,645.84	16,129.00	16,129.00

Proposed Budget
**Enterprise Fund
Ambulance Service**

		2023-2024 Audited	2024-2025 Audited	2025-2026 Approved Budget	2026-2027 Proposed Budget
5000-3300-690003	Internal Data Processing Charges	4,408.20	3,772.80	13,008.00	13,008.00
5000-3300-690004	Internal General Overhead	1,742.04	0.00	0.00	0.00
Category: 6 - MAINTENANCE & OPERATIONS Total:		1,400,611.84	1,175,091.03	1,500,604.00	1,960,140.00
Category: 7 - CAPITAL OUTLAY					
5000-3300-701000	Improvements	9,400.00	(0.26)	0.00	0.00
5000-3300-710000	Equipment	38,852.26	2,194.05	280,000.00	640,000.00
5000-3300-770000	Depreciation Expense	117,102.00	145,483.00	0.00	0.00
5000-3300-771000	Amortization Expense	13,641.00	13,641.00	0.00	0.00
Category: 7 - CAPITAL OUTLAY Total:		178,995.26	161,317.79	280,000.00	640,000.00
Category: 8 - DEBT SERVICE					
5000-3300-801000	Interest	930.29	0.00	0.00	0.00
5000-3300-810000	Principal-Lease	0.00	0.00	148,208.00	108,000.00
Category: 8 - DEBT SERVICE Total:		930.29	0.00	148,208.00	108,000.00
Category: 9 - TRANSFERS					
5000-3300-910000	Operating Transfers Out	0.00	0.00	0.00	600,000.00
5000-3300-911000	Transfers Out	1,314,999.16	685,822.32	685,814.00	13,430.49
Category: 9 - TRANSFERS Total:		1,314,999.16	685,822.32	685,814.00	613,430.49
Department: 3300 - AMBULANCE Total:		5,218,975.14	4,647,319.45	5,375,401.00	6,519,274.23
Expense Total:		6,433,381.49	5,746,189.41	7,741,432.00	8,238,080.12
Fund: 5000 - AMBULANCE SERVICE Surplus (Deficit):		(195,520.16)	2,167,857.64	(40,932.00)	419.88
Proposed Budget Surplus (Deficit):		(195,520.16)	2,167,857.64	(40,932.00)	419.88



	2023-2024 Audited	2024-2025 Audited	2025-2026 Approved Budget	2026-2027 Proposed Budget
Fund: 5001 - GARBAGE SERVICE				
Revenue				
Department: 0000 - NON-DEPARTMENTAL				
Category: 4 - REVENUE				
5001-0000-447000 Garbage Receipts from Property Tax	0.00	0.00	1,710,981.00	1,710,981.00
5001-0000-447001 Garbage Receipts from Property Tax-Old	1,555,228.68	2,191,268.04	0.00	0.00
5001-0000-491000 Miscellaneous Revenue	0.00	480.39	0.00	0.00
Category: 4 - REVENUE Total:	1,555,228.68	2,191,748.43	1,710,981.00	1,710,981.00
Department: 0000 - NON-DEPARTMENTAL Total:	1,555,228.68	2,191,748.43	1,710,981.00	1,710,981.00
Revenue Total:	1,555,228.68	2,191,748.43	1,710,981.00	1,710,981.00
Expense				
Department: 9900 - NON-DEPARTMENTAL EXPENDITURES				
Category: 6 - MAINTENANCE & OPERATIONS				
5001-9900-604013 Garbage Contract	1,714,497.76	2,287,818.60	1,700,000.00	0.00
5001-9900-604014 Garbage Service Refund	23,628.92	(9,423.32)	1,000.00	0.00
5001-9900-604022 Taxes-Assessments Charge	47,532.30	855.52	1,000.00	1,702,000.00
Category: 6 - MAINTENANCE & OPERATIONS Total:	1,785,658.98	2,279,250.80	1,702,000.00	1,702,000.00
Department: 9900 - NON-DEPARTMENTAL EXPENDITURES Total:	1,785,658.98	2,279,250.80	1,702,000.00	1,702,000.00
Expense Total:	1,785,658.98	2,279,250.80	1,702,000.00	1,702,000.00
Fund: 5001 - GARBAGE SERVICE Surplus (Deficit):	(230,430.30)	(87,502.37)	8,981.00	8,981.00
Proposed Budget Surplus (Deficit):	(230,430.30)	(87,502.37)	8,981.00	8,981.00

Category	2023-2024 Audited	2024-2025 Audited	2025-2026 Approved Budget	2026-2027 Proposed Budget
Fund: 5001 - GARBAGE SERVICE				
Revenue Total:				
Department: 0000 - NON-DEPARTMENTAL				
4 - REVENUE	1,555,228.68	2,191,748.43	1,710,981.00	1,710,981.00
Department: 0000 - NON-DEPARTMENTAL Total:	1,555,228.68	2,191,748.43	1,710,981.00	1,710,981.00
Revenue : Total:	1,555,228.68	2,191,748.43	1,710,981.00	1,710,981.00
Expense Total:				
Department: 9900 - NON-DEPARTMENTAL EXPENDITURES				
6 - MAINTENANCE & OPERATIONS	1,785,658.98	2,279,250.80	1,702,000.00	1,702,000.00
Department: 9900 - NON-DEPARTMENTAL EXPENDITURES Total:	1,785,658.98	2,279,250.80	1,702,000.00	1,702,000.00
Expense : Total:	1,785,658.98	2,279,250.80	1,702,000.00	1,702,000.00
Fund: 5001 - GARBAGE SERVICE Surplus (Deficit):	(230,430.30)	(87,502.37)	8,981.00	8,981.00
Proposed Budget Surplus (Deficit):	(230,430.30)	(87,502.37)	8,981.00	8,981.00

Transit Service

Mission

Transit Maintenance strives to maintain and preserve facility assets and equipment to help our City function at its best. Our mission is to provide quality services to Fresno County in an efficient and professional manner while implementing safety. Our focus is to continually improve and ensure customer satisfaction while maintaining the goal of improving the overall appearance and reliability of a high-function support division.

Services

- Preventive Maintenance: lube, oil and filter service; safety inspection; commercial vehicle safety inspection; transmission service; hydraulic system service; cooling system service; opacity inspection; annual California Highway Patrol (CHP) Inspection; auxiliary engine/generator service; wheelchair lift inspection; and multiplex diagnosis.
- Repair all transit related equipment: install and maintain security and technological equipment install on vehicles, repair CNG fueling stations, diagnose and repair all components of fleet with a wide range of fueling systems and makes.
- Cycle transit vehicles in for preventive maintenance, clean and sanitize.
- Prepare fleet for external Inspections and Reporting: maintain all reporting necessary for CHP and state mandates plus records.

Accomplishments for Fiscal Year 2025-2026

- Moved into the new facility located at the industrial park.

Objectives for Fiscal Year 2026-2027

- Continuing with parts inventory.
- Continue repairing all FCRTA assets.
- Relocating our mechanical shop to the new facility.
- Purchase new equipment.
- Comply/upgrade to all Occupational Safety and Health Administration (OSHA) requirements.



	2023-2024 Audited	2024-2025 Audited	2025-2026 Approved Budget	2026-2027 Proposed Budget
Fund: 5002 - TRANSIT SERVICE				
Revenue				
Department: 0000 - NON-DEPARTMENTAL				
Category: 4 - REVENUE				
5002-0000-481000 Interest Income	2,910.40	691.97	2,000.00	2,000.00
Category: 4 - REVENUE Total:	2,910.40	691.97	2,000.00	2,000.00
Department: 0000 - NON-DEPARTMENTAL Total:	2,910.40	691.97	2,000.00	2,000.00
Department: 4200 - TRANSIT SERVICE				
Category: 4 - REVENUE				
5002-4200-448001 Transit Services Income	1,176,397.32	684,659.90	596,222.00	626,033.00
Category: 4 - REVENUE Total:	1,176,397.32	684,659.90	596,222.00	626,033.00
Department: 4200 - TRANSIT SERVICE Total:	1,176,397.32	684,659.90	596,222.00	626,033.00
Revenue Total:	1,179,307.72	685,351.87	598,222.00	628,033.00
Expense				
Department: 4200 - TRANSIT SERVICE				
Category: 5 - PERSONNEL				
5002-4200-500000 Salaries Full Time	309,791.70	259,188.26	239,619.00	244,322.00
5002-4200-501000 Salaries Part Time	18,401.68	2,776.00	0.00	0.00
5002-4200-502100 Holiday Pay	0.00	0.00	0.00	0.00
5002-4200-510000 Overtime	15,272.06	8,823.48	7,500.00	7,875.00
5002-4200-513001 Overtime-Call Back	0.00	191.50	1,000.00	1,050.00
5002-4200-520000 FICA	23,926.09	17,691.10	14,596.00	14,888.00
5002-4200-520100 Medicare	5,595.59	4,137.42	3,414.00	3,482.00
5002-4200-522000 Health Insurance-Employer	28,349.44	5,349.33	0.00	0.00
5002-4200-522001 Health Insurance Benefit Bank	138.46	0.00	0.00	0.00
5002-4200-522002 Health Benefits	11,751.76	25,708.68	32,717.00	60,527.00
5002-4200-522100 Life Insurance	1,525.50	727.64	798.00	745.00
5002-4200-523000 Deferred Compensation	3,162.50	2,700.00	1,200.00	1,200.00
5002-4200-523002 CalPERS-Employer	68,756.34	(74,215.61)	18,740.00	19,210.00
5002-4200-524000 Unemployment Insurance	1,502.18	1,203.75	589.00	600.00
5002-4200-525001 Sick Leave Incentive & Vacation Cash Out	19,560.17	7,181.87	8,000.00	8,400.00
5002-4200-525200 Uniform Allowance	2,239.40	1,764.75	1,200.00	1,200.00
5002-4200-525202 Stipend-Cell Phone	1,095.00	1,080.00	720.00	1,080.00
Category: 5 - PERSONNEL Total:	511,067.87	264,308.17	330,093.00	364,579.00
Category: 6 - MAINTENANCE & OPERATIONS				
5002-4200-600000 Professional Services	101,618.95	104,010.02	75,000.00	75,000.00
5002-4200-604003 Exams, Physical-Psychological	0.00	0.00	200.00	0.00
5002-4200-610000 Supplies	33,128.71	26,007.79	25,000.00	25,000.00
5002-4200-610004 Auto Parts	254,783.71	166,868.08	175,000.00	175,000.00
5002-4200-610005 Small Tools	0.00	0.00	1,500.00	1,500.00
5002-4200-662000 Travel, Conference & Meeting	0.00	0.00	1,000.00	1,000.00
5002-4200-663000 Membership, Dues, & Subs	0.00	239.88	0.00	0.00
5002-4200-690003 Internal Data Processing Charges	0.00	0.00	13,008.00	13,008.00
Category: 6 - MAINTENANCE & OPERATIONS Total:	389,531.37	297,125.77	290,708.00	290,508.00
Category: 9 - TRANSFERS				
5002-4200-910000 Operating Transfers Out	0.00	0.00	220,000.00	220,000.00

	2023-2024 Audited	2024-2025 Audited	2025-2026 Approved Budget	2026-2027 Proposed Budget
5002-4200-911000 Transfers Out	314,859.39	255,910.32	35,907.00	43,807.70
Category: 9 - TRANSFERS Total:	314,859.39	255,910.32	255,907.00	263,807.70
Department: 4200 - TRANSIT SERVICE Total:	1,215,458.63	817,344.26	876,708.00	918,894.70
Expense Total:	1,215,458.63	817,344.26	876,708.00	918,894.70
Fund: 5002 - TRANSIT SERVICE Surplus (Deficit):	(36,150.91)	(131,992.39)	(278,486.00)	(290,861.70)
Proposed Budget Surplus (Deficit):	(36,150.91)	(131,992.39)	(278,486.00)	(290,861.70)



	2023-2024 Audited	2024-2025 Audited	2025-2026 Approved Budget	2026-2027 Proposed Budget
Fund: 5003 - PIONEER VILLAGE				
Revenue				
Department: 0000 - NON-DEPARTMENTAL				
Category: 4 - REVENUE				
5003-0000-481000 Interest Income	6,842.47	6,643.12	0.00	0.00
Category: 4 - REVENUE Total:	6,842.47	6,643.12	0.00	0.00
Department: 0000 - NON-DEPARTMENTAL Total:	6,842.47	6,643.12	0.00	0.00
Department: 6100 - RECREATION				
Category: 4 - REVENUE				
5003-6100-440000 Program Revenue-Recreation	0.00	0.00	2,500.00	0.00
5003-6100-482000 Rental-Pioneer Village	29,167.35	31,622.26	40,000.00	30,000.00
5003-6100-490100 Reimbursement-Cal Water	11,320.56	12,776.09	0.00	11,000.00
5003-6100-491000 Miscellaneous Revenue	0.00	0.00	0.00	0.00
5003-6100-491200 Donation Proceeds	37.00	0.00	0.00	0.00
Category: 4 - REVENUE Total:	40,524.91	44,398.35	42,500.00	41,000.00
Category: 9 - TRANSFERS				
5003-6100-900000 Operating Transfers In	15,000.00	15,000.00	89,400.00	90,000.00
Category: 9 - TRANSFERS Total:	15,000.00	15,000.00	89,400.00	90,000.00
Department: 6100 - RECREATION Total:	55,524.91	59,398.35	131,900.00	131,000.00
Revenue Total:	62,367.38	66,041.47	131,900.00	131,000.00
Expense				
Department: 6100 - RECREATION				
Category: 5 - PERSONNEL				
5003-6100-500000 Salaries Full Time	874.82	2,342.16	4,956.00	6,651.00
5003-6100-501000 Salaries Part Time	7,165.25	5,883.00	2,937.00	1,690.00
5003-6100-502100 Holiday Pay	0.00	0.00	0.00	0.00
5003-6100-520000 FICA	773.44	546.98	490.00	411.00
5003-6100-520100 Medicare	181.00	127.79	115.00	96.00
5003-6100-522000 Health Insurance-Employer	179.92	166.08	0.00	0.00
5003-6100-522002 Health Benefits	0.00	0.00	940.00	967.00
5003-6100-522100 Life Insurance	13.77	12.16	14.00	23.00
5003-6100-523000 Deferred Compensation	0.00	187.50	105.00	250.00
5003-6100-523002 CalPERS-Employer	251.71	(1,115.80)	395.00	530.00
5003-6100-524000 Unemployment Insurance	31.47	22.17	20.00	17.00
5003-6100-524001 Workers' Compensation Insurance	534.95	2,498.05	0.00	0.00
5003-6100-525001 Sick Leave Incentive & Vacation Cash Out	0.00	0.00	0.00	0.00
5003-6100-525201 Car Allowance	0.00	62.49	0.00	250.00
5003-6100-525202 Stipend-Cell Phone	30.00	0.00	75.00	0.00
Category: 5 - PERSONNEL Total:	10,036.33	10,732.58	10,047.00	10,885.00
Category: 6 - MAINTENANCE & OPERATIONS				
5003-6100-600000 Professional Services	30,000.00	30,000.00	30,000.00	30,000.00
5003-6100-601000 Alarm Services	2,918.00	3,343.96	2,500.00	0.00
5003-6100-602000 Pest Control Services	440.00	472.00	480.00	0.00
5003-6100-610000 Supplies	237.44	0.00	1,000.00	1,000.00
5003-6100-630000 Water	15,930.69	16,176.56	15,000.00	15,750.00
5003-6100-630500 Sewer	533.50	578.98	600.00	630.00
5003-6100-631000 Gas & Electric	13,275.31	14,860.71	13,000.00	13,650.00

Proposed Budget

Enterprise Fund
Pioneer Village

	2023-2024 Audited	2024-2025 Audited	2025-2026 Approved Budget	2026-2027 Proposed Budget
5003-6100-690002 Internal Building Charges	8,766.96	15,851.04	6,263.00	0.00
Category: 6 - MAINTENANCE & OPERATIONS Total:	72,101.90	81,283.25	68,843.00	61,030.00
Category: 7 - CAPITAL OUTLAY				
5003-6100-770000 Depreciation Expense	1,149.00	1,149.00	0.00	0.00
Category: 7 - CAPITAL OUTLAY Total:	1,149.00	1,149.00	0.00	0.00
Category: 9 - TRANSFERS				
5003-6100-911000 Transfers Out	926.68	490.68	491.00	250.48
Category: 9 - TRANSFERS Total:	926.68	490.68	491.00	250.48
Department: 6100 - RECREATION Total:	84,213.91	93,655.51	79,381.00	72,165.48
Expense Total:	84,213.91	93,655.51	79,381.00	72,165.48
Fund: 5003 - PIONEER VILLAGE Surplus (Deficit):	(21,846.53)	(27,614.04)	52,519.00	58,834.52
Proposed Budget Surplus (Deficit):	(21,846.53)	(27,614.04)	52,519.00	58,834.52



	2023-2024 Audited	2024-2025 Audited	2025-2026 Approved Budget	2026-2027 Proposed Budget
Fund: 5004 - CULTURAL ARTS				
Revenue				
Department: 0000 - NON-DEPARTMENTAL				
Category: 4 - REVENUE				
5004-0000-481000 Interest Income	6,842.39	6,643.12	0.00	0.00
Category: 4 - REVENUE Total:	6,842.39	6,643.12	0.00	0.00
Department: 0000 - NON-DEPARTMENTAL Total:	6,842.39	6,643.12	0.00	0.00
Department: 6300 - CULTURAL ARTS				
Category: 4 - REVENUE				
5004-6300-421000 Grant Revenue	0.00	35,000.00	0.00	0.00
5004-6300-440400 Program Revenue-Cutural Arts	119,933.78	128,511.39	140,320.00	130,000.00
5004-6300-440401 Season Tickets	0.00	0.00	1,200.00	1,300.00
5004-6300-440417 Next to Normal	12.34	0.00	0.00	0.00
5004-6300-440500 Art Center Classes	10.00	287.00	0.00	0.00
5004-6300-482006 Rental Property-Misc	11,805.22	9,625.20	0.00	14,000.00
5004-6300-482007 Rental-Art Center	7,384.00	5,556.00	7,600.00	7,600.00
5004-6300-491000 Miscellaneous Revenue	0.00	48.00	0.00	0.00
5004-6300-491200 Donation Proceeds	0.00	1,063.72	2,000.00	4,000.00
5004-6300-491201 Fundraisers	0.00	0.00	4,000.00	10,500.00
Category: 4 - REVENUE Total:	139,145.34	180,091.31	155,120.00	167,400.00
Category: 9 - TRANSFERS				
5004-6300-900000 Operating Transfers In	51,600.00	59,600.04	59,600.00	60,000.00
Category: 9 - TRANSFERS Total:	51,600.00	59,600.04	59,600.00	60,000.00
Department: 6300 - CULTURAL ARTS Total:	190,745.34	239,691.35	214,720.00	227,400.00
Revenue Total:	197,587.73	246,334.47	214,720.00	227,400.00
Expense				
Department: 6300 - CULTURAL ARTS				
Category: 5 - PERSONNEL				
5004-6300-500000 Salaries Full Time	32,372.28	33,369.09	122,664.00	138,389.00
5004-6300-502100 Holiday Pay	0.00	0.00	0.00	0.00
5004-6300-510000 Overtime	561.81	1,085.41	0.00	1,500.00
5004-6300-520000 FICA	1,832.32	1,972.64	7,606.00	8,580.00
5004-6300-520100 Medicare	428.59	461.32	1,779.00	2,007.00
5004-6300-522000 Health Insurance-Employer	5,463.65	0.00	0.00	0.00
5004-6300-522002 Health Benefits	3,626.25	8,764.42	39,659.00	33,511.00
5004-6300-522100 Life Insurance	130.51	138.40	532.00	471.00
5004-6300-523000 Deferred Compensation	600.00	600.00	2,400.00	2,100.00
5004-6300-523002 CalPERS-Employer	6,446.46	(2,937.22)	9,765.00	11,071.00
5004-6300-524000 Unemployment Insurance	80.90	85.65	307.00	346.00
5004-6300-525001 Sick Leave Incentive & Vacation Cash Out	0.00	0.00	0.00	0.00
5004-6300-525202 Stipend-Cell Phone	180.00	180.00	720.00	360.00
Category: 5 - PERSONNEL Total:	51,722.77	43,719.71	185,432.00	198,335.00
Category: 6 - MAINTENANCE & OPERATIONS				
5004-6300-600000 Professional Services	21,732.29	3,505.34	2,000.00	2,000.00
5004-6300-601000 Alarm Services	2,377.04	2,510.75	1,968.00	0.00
5004-6300-602000 Pest Control Services	480.00	472.00	0.00	0.00
5004-6300-610000 Supplies	4,172.12	4,507.12	5,000.00	5,000.00
5004-6300-630000 Water	1,539.04	1,863.40	1,445.00	1,517.00

Proposed Budget

Enterprise Fund
Cultural Arts

		2023-2024 Audited	2024-2025 Audited	2025-2026 Approved Budget	2026-2027 Proposed Budget
5004-6300-630500	Sewer	1,067.00	1,157.96	1,115.00	1,171.00
5004-6300-631000	Gas & Electric	21,808.94	27,769.01	17,275.00	18,139.00
5004-6300-640000	Telephone	996.25	1,084.92	891.00	936.00
5004-6300-650000	Program Expense	85,612.06	85,524.97	110,200.00	110,200.00
5004-6300-652008	Next to Normal	559.52	0.00	0.00	0.00
5004-6300-652014	Zoot Suit	500.00	0.00	0.00	0.00
5004-6300-663000	Membership, Dues, & Subs	0.00	16.26	0.00	0.00
5004-6300-690000	Internal Insurance Charges	5,372.04	6,377.04	22,063.00	22,063.00
5004-6300-690002	Internal Building Charges	44,169.00	44,510.04	45,169.00	0.00
5004-6300-690003	Internal Data Processing Charges	0.00	3,563.40	8,672.00	8,672.00
5004-6300-690004	Internal General Overhead	870.96	0.00	0.00	0.00
Category: 6 - MAINTENANCE & OPERATIONS Total:		191,256.26	182,862.21	215,798.00	169,698.00
Category: 9 - TRANSFERS					
5004-6300-911000	Transfers Out	5,238.44	2,968.32	2,968.00	18,330.29
Category: 9 - TRANSFERS Total:		5,238.44	2,968.32	2,968.00	18,330.29
Department: 6300 - CULTURAL ARTS Total:		248,217.47	229,550.24	404,198.00	386,363.29
Expense Total:		248,217.47	229,550.24	404,198.00	386,363.29
Fund: 5004 - CULTURAL ARTS Surplus (Deficit):		(50,629.74)	16,784.23	(189,478.00)	(158,963.29)
Proposed Budget Surplus (Deficit):		(50,629.74)	16,784.23	(189,478.00)	(158,963.29)

Debt Service Funds





	2023-2024 Audited	2024-2025 Audited	2025-2026 Approved Budget	2026-2027 Proposed Budget
Fund: 3000 - DEBT SERVICE FUND				
Revenue				
Department: 0000 - NON-DEPARTMENTAL				
Category: 4 - REVENUE				
3000-0000-481000 Interest Income	0.00	0.90	0.00	0.00
Category: 4 - REVENUE Total:	0.00	0.90	0.00	0.00
Category: 9 - TRANSFERS				
3000-0000-900000 Operating Transfers In	0.00	0.00	917,365.00	468,315.00
Category: 9 - TRANSFERS Total:	0.00	0.00	917,365.00	468,315.00
Department: 0000 - NON-DEPARTMENTAL Total:	0.00	0.90	917,365.00	468,315.00
Revenue Total:	0.00	0.90	917,365.00	468,315.00
Expense				
Department: 9900 - NON-DEPARTMENTAL EXPENDITURES				
Category: 6 - MAINTENANCE & OPERATIONS				
3000-9900-600000 Professional Services	0.00	0.00	0.00	0.00
3000-9900-604011 Trustee Fees	0.00	2,750.00	0.00	0.00
Category: 6 - MAINTENANCE & OPERATIONS Total:	0.00	2,750.00	0.00	0.00
Category: 8 - DEBT SERVICE				
3000-9900-800005 Principal-2022 Pension Obl Bond	28,000.00	298,000.00	311,000.00	325,000.00
3000-9900-801005 Interest-2022 Pension Obl Bond	889,487.61	619,458.00	606,365.00	592,691.00
3000-9900-813001 Principal-2024A Lease Bond	0.00	0.00	0.00	0.00
3000-9900-814001 Interest-2024A Lease Bond	0.00	0.00	0.00	0.00
Category: 8 - DEBT SERVICE Total:	917,487.61	917,458.00	917,365.00	917,691.00
Department: 9900 - NON-DEPARTMENTAL EXPENDITURES Total:	917,487.61	920,208.00	917,365.00	917,691.00
Expense Total:	917,487.61	920,208.00	917,365.00	917,691.00
Fund: 3000 - DEBT SERVICE FUND Surplus (Deficit):	(917,487.61)	(920,207.10)	0.00	(449,376.00)
Proposed Budget Surplus (Deficit):	(917,487.61)	(920,207.10)	0.00	(449,376.00)



City of Selma, CA

Proposed Budget

Debt Service Fund

2017 PD Station Debt Service

	2023-2024 Audited	2024-2025 Audited	2025-2026 Approved Budget	2026-2027 Proposed Budget
Fund: 3007 - 2017 PD STATION DEBT SERVICE				
Revenue				
Department: 0000 - NON-DEPARTMENTAL				
Category: 4 - REVENUE				
3007-0000-444001 Assessment Payment	214,484.36	227,796.76	221,788.00	223,363.00
3007-0000-481000 Interest Income	0.00	2,094.05	0.00	0.00
Category: 4 - REVENUE Total:	214,484.36	229,890.81	221,788.00	223,363.00
Department: 0000 - NON-DEPARTMENTAL Total:	214,484.36	229,890.81	221,788.00	223,363.00
Revenue Total:	214,484.36	229,890.81	221,788.00	223,363.00
Expense				
Department: 9900 - NON-DEPARTMENTAL EXPENDITURES				
Category: 8 - DEBT SERVICE				
3007-9900-800004 Principal-2017 Gen Obl Bond	185,000.00	0.00	95,000.00	100,000.00
3007-9900-801004 Interest-2017 Gen Obl Bond	197,493.75	64,106.25	126,788.00	123,363.00
Category: 8 - DEBT SERVICE Total:	382,493.75	64,106.25	221,788.00	223,363.00
Department: 9900 - NON-DEPARTMENTAL EXPENDITURES Total:	382,493.75	64,106.25	221,788.00	223,363.00
Expense Total:	382,493.75	64,106.25	221,788.00	223,363.00
Fund: 3007 - 2017 PD STATION DEBT SERVICE Surplus (Deficit):	(168,009.39)	165,784.56	0.00	0.00
Proposed Budget Surplus (Deficit):	(168,009.39)	165,784.56	0.00	0.00



Proposed Budget
Debt Service Fund
2024A Sewer Lease Revenue Fund

	2023-2024 Audited	2024-2025 Audited	2025-2026 Approved Budget	2026-2027 Proposed Budget
Fund: 3008 - 2024A SEWER LEASE REVENUE BOND				
Revenue				
Department: 0000 - NON-DEPARTMENTAL				
Category: 4 - REVENUE				
3008-0000-481000 Interest Income	111.40	755.95	0.00	0.00
Category: 4 - REVENUE Total:	111.40	755.95	0.00	0.00
Category: 9 - TRANSFERS				
3008-0000-900000 Operating Transfers In	0.00	0.00	514,249.00	514,262.00
Category: 9 - TRANSFERS Total:	0.00	0.00	514,249.00	514,262.00
Department: 0000 - NON-DEPARTMENTAL Total:	111.40	755.95	514,249.00	514,262.00
Revenue Total:	111.40	755.95	514,249.00	514,262.00
Expense				
Department: 5610 - SUCCESSOR AGENCY				
Category: 8 - DEBT SERVICE				
3008-5610-813001 Principal-2024A Lease Bond	0.00	137,000.00	0.00	170,000.00
3008-5610-814001 Interest-2024A Lease Bond	0.00	315,124.50	0.00	344,262.00
Category: 8 - DEBT SERVICE Total:	0.00	452,124.50	0.00	514,262.00
Department: 5610 - SUCCESSOR AGENCY Total:	0.00	452,124.50	0.00	514,262.00
Department: 9900 - NON-DEPARTMENTAL EXPENDITURES				
Category: 8 - DEBT SERVICE				
3008-9900-813001 Principal-2024A Lease Bond	0.00	0.00	162,000.00	0.00
3008-9900-814001 Interest-2024A Lease Bond	0.00	0.00	352,249.00	0.00
Category: 8 - DEBT SERVICE Total:	0.00	0.00	514,249.00	0.00
Department: 9900 - NON-DEPARTMENTAL EXPENDITURES Total:	0.00	0.00	514,249.00	0.00
Expense Total:	0.00	452,124.50	514,249.00	514,262.00
Fund: 3008 - 2024A SEWER LEASE REVENUE BOND Surplus (Deficit):	111.40	(451,368.55)	0.00	0.00
Proposed Budget Surplus (Deficit):	111.40	(451,368.55)	0.00	0.00



	2023-2024 Audited	2024-2025 Audited	2025-2026 Approved Budget	2026-2027 Proposed Budget
Fund: 7000 - SUCCESSOR AGENCY GENERAL DEBT SERVICE				
Revenue				
Department: 0000 - NON-DEPARTMENTAL				
Category: 4 - REVENUE				
7000-0000-481000 Interest Income	13,421.56	980.98	0.00	0.00
Category: 4 - REVENUE Total:	13,421.56	980.98	0.00	0.00
Department: 0000 - NON-DEPARTMENTAL Total:	13,421.56	980.98	0.00	0.00
Department: 5600 - REDEVELOPMENT ADMIN. (RDA)				
Category: 4 - REVENUE				
7000-5600-401007 Successor Agency (Residual Prop)	881,692.00	222,705.00	208,375.00	208,550.00
Category: 4 - REVENUE Total:	881,692.00	222,705.00	208,375.00	208,550.00
Department: 5600 - REDEVELOPMENT ADMIN. (RDA) Total:	881,692.00	222,705.00	208,375.00	208,550.00
Department: 5610 - SUCCESSOR AGENCY				
Category: 4 - REVENUE				
7000-5610-481000 Interest Income	2,348.07	1,341.93	0.00	0.00
Category: 4 - REVENUE Total:	2,348.07	1,341.93	0.00	0.00
Department: 5610 - SUCCESSOR AGENCY Total:	2,348.07	1,341.93	0.00	0.00
Revenue Total:	897,461.63	225,027.91	208,375.00	208,550.00
Expense				
Department: 5610 - SUCCESSOR AGENCY				
Category: 6 - MAINTENANCE & OPERATIONS				
7000-5610-600000 Professional Services	2,585.00	25,415.00	0.00	0.00
7000-5610-604011 Trustee Fees	0.00	2,585.00	0.00	0.00
Category: 6 - MAINTENANCE & OPERATIONS Total:	2,585.00	28,000.00	0.00	0.00
Category: 8 - DEBT SERVICE				
7000-5610-800006 Principal-USDA Bond	0.00	0.00	95,000.00	100,000.00
7000-5610-801001 Interest-1994 HSE Bond	3,575.00	0.00	0.00	0.00
7000-5610-801002 Interest-2010 Bond	49,449.50	3,234.38	0.00	0.00
7000-5610-801006 Interest-USDA Bond	160,576.92	114,617.04	113,375.00	108,550.00
Category: 8 - DEBT SERVICE Total:	213,601.42	117,851.42	208,375.00	208,550.00
Department: 5610 - SUCCESSOR AGENCY Total:	216,186.42	145,851.42	208,375.00	208,550.00
Expense Total:	216,186.42	145,851.42	208,375.00	208,550.00
Fund: 7000 - SUCCESSOR AGENCY GENERAL DEBT SERVICE Surplus (Deficit):	681,275.21	79,176.49	0.00	0.00
Proposed Budget Surplus (Deficit):	681,275.21	79,176.49	0.00	0.00



	2023-2024 Audited	2024-2025 Audited	2025-2026 Approved Budget	2026-2027 Proposed Budget
Fund: 7001 - SUCCESSOR AGENCY ADMIN				
Revenue				
Department: 0000 - NON-DEPARTMENTAL				
Category: 4 - REVENUE				
7001-0000-481000 Interest Income	0.00	2,600.85	0.00	0.00
Category: 4 - REVENUE Total:	0.00	2,600.85	0.00	0.00
Department: 0000 - NON-DEPARTMENTAL Total:	0.00	2,600.85	0.00	0.00
Revenue Total:	0.00	2,600.85	0.00	0.00
Expense				
Department: 2100 - FINANCE				
Category: 5 - PERSONNEL				
7001-2100-500000 Salaries Full Time	38,569.77	55,147.63	22,206.00	25,629.00
7001-2100-502100 Holiday Pay	0.00	0.00	0.00	0.00
7001-2100-502201 Court Standby	0.00	0.00	0.00	0.00
7001-2100-510000 Overtime	3,252.66	5,222.04	0.00	0.00
7001-2100-520000 FICA	2,717.51	3,706.08	1,362.00	1,493.00
7001-2100-520100 Medicare	635.54	866.72	322.00	371.00
7001-2100-522000 Health Insurance-Employer	4,244.55	1,303.10	0.00	0.00
7001-2100-522002 Health Benefits	1,346.27	2,444.82	1,000.00	1,550.00
7001-2100-522100 Life Insurance	123.88	129.82	55.00	58.00
7001-2100-523000 Deferred Compensation	572.00	928.48	565.00	460.00
7001-2100-523002 CalPERS-Employer	3,187.23	5,745.21	1,766.00	2,802.00
7001-2100-524000 Unemployment Insurance	111.83	150.46	56.00	64.00
7001-2100-525001 Sick Leave Incentive & Vacation Cash Out	0.00	0.00	0.00	0.00
7001-2100-525201 Car Allowance	0.00	468.73	251.00	250.00
7001-2100-525202 Stipend-Cell Phone	0.00	78.13	36.00	75.00
Category: 5 - PERSONNEL Total:	54,761.24	76,191.22	27,619.00	32,752.00
Category: 9 - TRANSFERS				
7001-2100-911000 Transfers Out	11,419.15	4,995.00	4,995.00	2,304.63
Category: 9 - TRANSFERS Total:	11,419.15	4,995.00	4,995.00	2,304.63
Department: 2100 - FINANCE Total:	66,180.39	81,186.22	32,614.00	35,056.63
Department: 4120 - PUBLIC WORKS-PARKS				
Category: 5 - PERSONNEL				
7001-4120-500000 Salaries Full Time	0.00	0.00	0.00	0.00
Category: 5 - PERSONNEL Total:	0.00	0.00	0.00	0.00
Department: 4120 - PUBLIC WORKS-PARKS Total:	0.00	0.00	0.00	0.00
Expense Total:	66,180.39	81,186.22	32,614.00	35,056.63
Fund: 7001 - SUCCESSOR AGENCY ADMIN Surplus (Deficit):	(66,180.39)	(78,585.37)	(32,614.00)	(35,056.63)
Proposed Budget Surplus (Deficit):	(66,180.39)	(78,585.37)	(32,614.00)	(35,056.63)

Internal Service Funds





	2023-2024 Audited	2024-2025 Audited	2025-2026 Approved Budget	2026-2027 Proposed Budget
Fund: 6000 - INSURANCE-RMA				
Revenue				
Department: 0000 - NON-DEPARTMENTAL				
Category: 4 - REVENUE				
6000-0000-481000 Interest Income	29,655.04	23,156.79	17,000.00	17,000.00
Category: 4 - REVENUE Total:	29,655.04	23,156.79	17,000.00	17,000.00
Department: 0000 - NON-DEPARTMENTAL Total:	29,655.04	23,156.79	17,000.00	17,000.00
Department: 8010 - INTERNAL SERVICES-INSURANCE				
Category: 4 - REVENUE				
6000-8010-450000 Internal Service Charge	1,883,599.08	1,861,589.22	2,328,875.00	2,328,875.00
6000-8010-481000 Interest Income	0.00	0.00	0.00	0.00
6000-8010-491106 RMA Refund of Dep Premium	0.00	0.00	0.00	0.00
6000-8010-491107 Insurance Premium Reim Retirees	14,525.40	0.00	0.00	0.00
6000-8010-491108 Health Insurance Premium-Payroll	57,744.75	0.00	0.00	0.00
Category: 4 - REVENUE Total:	1,955,869.23	1,861,589.22	2,328,875.00	2,328,875.00
Department: 8010 - INTERNAL SERVICES-INSURANCE Total:	1,955,869.23	1,861,589.22	2,328,875.00	2,328,875.00
Revenue Total:	1,985,524.27	1,884,746.01	2,345,875.00	2,345,875.00
Expense				
Department: 2100 - FINANCE				
Category: 5 - PERSONNEL				
6000-2100-502100 Holiday Pay	0.00	0.00	0.00	0.00
Category: 5 - PERSONNEL Total:	0.00	0.00	0.00	0.00
Department: 2100 - FINANCE Total:	0.00	0.00	0.00	0.00
Department: 8010 - INTERNAL SERVICES-INSURANCE				
Category: 6 - MAINTENANCE & OPERATIONS				
6000-8010-660000 Training & Education	0.00	0.00	0.00	0.00
6000-8010-691000 RMA-General Administration	6,948.00	9,660.00	12,241.00	10,633.00
6000-8010-691001 RMA-Employee Assistance	2,838.00	3,431.00	3,638.00	3,560.00
6000-8010-691002 RMA-Employment Practices	54,295.00	107,360.00	134,200.00	121,613.00
6000-8010-691003 RMA-Business Travel	0.00	33.00	25.00	90.00
6000-8010-691100 RMA-General Liability	525,467.00	800,788.00	1,031,323.00	1,095,792.00
6000-8010-691102 RMA-Auto Over 25K	89,991.00	86,680.00	116,342.00	113,009.00
6000-8010-691103 RMA-Auto Under 25K	90.00	90.00	90.00	0.00
6000-8010-691104 RMA-Property	165,794.00	223,751.61	249,675.00	195,066.00
6000-8010-691105 RMA-Workers' Compensation	654,616.00	1,051,363.00	1,418,178.00	1,589,141.00
6000-8010-692102 Health Insurance-Selected Employees	2,201.52	0.00	0.00	0.00
6000-8010-692103 Health Insurance-Retiree	0.00	0.00	0.00	0.00
6000-8010-692500 Admin Fees-Health Insurance	0.00	0.00	0.00	0.00
6000-8010-692602 Claims-Dental	55,510.01	(0.01)	0.00	0.00
6000-8010-692603 Claims-Vision	2,498.08	0.00	0.00	0.00
6000-8010-692606 LTD Misc. Employees	3,997.14	1,960.24	0.00	0.00
Category: 6 - MAINTENANCE & OPERATIONS Total:	1,564,245.75	2,285,116.84	2,965,712.00	3,128,904.00
Category: 7 - CAPITAL OUTLAY				
6000-8010-999991 RMA-Cyber Breach Response Endo	0.00	5,777.00	12,131.00	13,000.00
Category: 7 - CAPITAL OUTLAY Total:	0.00	5,777.00	12,131.00	13,000.00
Department: 8010 - INTERNAL SERVICES-INSURANCE Total:	1,564,245.75	2,290,893.84	2,977,843.00	3,141,904.00

	2023-2024 Audited	2024-2025 Audited	2025-2026 Approved Budget	2026-2027 Proposed Budget
Department: 8020 - INTERNAL SERVICES-EMPLOYEE BENEFITS				
Category: 6 - MAINTENANCE & OPERATIONS				
6000-8020-692102 Health Insurance-Selected Employees	0.00	188.07	9,800.00	0.00
Category: 6 - MAINTENANCE & OPERATIONS Total:	0.00	188.07	9,800.00	0.00
Department: 8020 - INTERNAL SERVICES-EMPLOYEE BENEFITS Total:	0.00	188.07	9,800.00	0.00
Expense Total:	1,564,245.75	2,291,081.91	2,987,643.00	3,141,904.00
Fund: 6000 - INSURANCE-RMA Surplus (Deficit):	421,278.52	(406,335.90)	(641,768.00)	(796,029.00)
Proposed Budget Surplus (Deficit):	421,278.52	(406,335.90)	(641,768.00)	(796,029.00)



	2023-2024 Audited	2024-2025 Audited	2025-2026 Approved Budget	2026-2027 Proposed Budget
Fund: 6001 - INSURANCE-HEALTH				
Revenue				
Department: 8020 - INTERNAL SERVICES-EMPLOYEE BENEFITS				
Category: 4 - REVENUE				
6001-8020-491004 RX Rebates	0.00	37,555.32	40,000.00	80,000.00
6001-8020-491009 Employee Health Contributions	155,841.01	262,490.87	200,000.00	200,000.00
6001-8020-491010 City Health Contributions	664,386.46	1,532,863.23	1,100,000.00	1,400,000.00
6001-8020-491107 Insurance Premium Reim Retirees	28,520.92	132,017.77	179,596.00	120,000.00
Category: 4 - REVENUE Total:	848,748.39	1,964,927.19	1,519,596.00	1,800,000.00
Department: 8020 - INTERNAL SERVICES-EMPLOYEE BENEFITS Total:	848,748.39	1,964,927.19	1,519,596.00	1,800,000.00
Revenue Total:	848,748.39	1,964,927.19	1,519,596.00	1,800,000.00
Expense				
Department: 8020 - INTERNAL SERVICES-EMPLOYEE BENEFITS				
Category: 5 - PERSONNEL				
6001-8020-500000 Salaries Full Time	96.24	22,709.13	58,940.00	68,673.00
6001-8020-502100 Holiday Pay	0.00	0.00	0.00	0.00
6001-8020-510000 Overtime	0.00	0.00	0.00	0.00
6001-8020-520000 FICA	0.00	1,073.55	3,623.00	3,984.00
6001-8020-520100 Medicare	0.00	251.11	848.00	989.00
6001-8020-522000 Health Insurance ER	0.00	0.00	0.00	0.00
6001-8020-522002 Health Benefits	0.00	2,797.33	17,847.00	18,761.00
6001-8020-522100 Life Insurance	0.00	48.94	256.00	119.00
6001-8020-523000 Deferred Compensation	0.00	559.09	1,520.00	1,520.00
6001-8020-523002 CalPERS-Employer	0.00	15,236.12	5,655.00	5,458.00
6001-8020-524000 Unemployment Insurance	0.00	44.59	147.00	171.00
6001-8020-525001 Sick Leave Incentive & Vacation Cash Out	0.00	0.00	0.00	0.00
6001-8020-525201 Car Allowance	0.00	458.26	501.00	780.00
6001-8020-525202 Stipend-Cell Phone	0.00	0.00	0.00	150.00
Category: 5 - PERSONNEL Total:	96.24	43,178.12	89,337.00	100,605.00
Category: 6 - MAINTENANCE & OPERATIONS				
6001-8020-692000 Maintenance & Operations	65,000.30	770.92	1,485,967.00	1,485,967.00
6001-8020-692001 Aggregate	8,847.45	19,575.75	0.00	0.00
6001-8020-692003 Cobra	(2,725.20)	(3,296.15)	0.00	0.00
6001-8020-692004 Consolidated Billing Fee	3,006.00	6,624.00	0.00	0.00
6001-8020-692100 Medical Plans	287,111.82	615,677.17	0.00	0.00
6001-8020-692101 Blue Shield Network	25,203.51	57,236.18	0.00	0.00
6001-8020-692102 Health Insurance-Selected Employees	0.00	2,198.97	0.00	0.00
6001-8020-692103 Health Insurance-Retiree	0.00	56,562.00	65,244.00	62,000.00
6001-8020-692201 Life Insurance - PD Employees	0.00	5,966.00	4,628.00	8,000.00
6001-8020-692202 Life Insurance - Fire Employees	0.00	5,570.32	2,495.00	6,000.00
6001-8020-692203 Life Insurance - Misc. Employees	0.00	19,564.52	17,000.00	20,000.00
6001-8020-692501 Admin Fees-Medical	24,961.80	50,849.20	0.00	0.00
6001-8020-692502 Admin Fees-Dental	5,726.00	12,720.00	0.00	0.00
6001-8020-692503 Admin Fees-Vision	14,684.92	30,133.24	0.00	0.00
6001-8020-692504 Admin Fees-RX	904.94	(15,839.60)	0.00	0.00
6001-8020-692505 Admin Fees-Flexible Spending Accounts	434.89	4,349.49	0.00	0.00
6001-8020-692601 Claims-Medical	474,387.07	1,470,903.76	0.00	0.00
6001-8020-692602 Claims-Dental	64,033.23	181,845.77	0.00	0.00

Proposed Budget

Internal Service Fund
Insurance-Health

	2023-2024 Audited	2024-2025 Audited	2025-2026 Approved Budget	2026-2027 Proposed Budget
6001-8020-692604 Claims-RX	161,987.30	302,077.96	0.00	0.00
6001-8020-692605 Claims-HealthNow/Allied Admin Services	135.00	1,364.37	0.00	0.00
Category: 6 - MAINTENANCE & OPERATIONS Total:	1,133,699.03	2,824,853.87	1,575,334.00	1,581,967.00
Department: 8020 - INTERNAL SERVICES-EMPLOYEE BENEFITS Total:	1,133,795.27	2,868,031.99	1,664,671.00	1,682,572.00
Department: 8050 - INTERNAL SERVICES-DATA PROCESSING				
Category: 5 - PERSONNEL				
6001-8050-500000 Salaries Full Time	0.00	(3.92)	0.00	0.00
Category: 5 - PERSONNEL Total:	0.00	(3.92)	0.00	0.00
Department: 8050 - INTERNAL SERVICES-DATA PROCESSING Total:	0.00	(3.92)	0.00	0.00
Expense Total:	1,133,795.27	2,868,028.07	1,664,671.00	1,682,572.00
Fund: 6001 - INSURANCE-HEALTH Surplus (Deficit):	(285,046.88)	(903,100.88)	(145,075.00)	117,428.00
Proposed Budget Surplus (Deficit):	(285,046.88)	(903,100.88)	(145,075.00)	117,428.00



	2023-2024 Audited	2024-2025 Audited	2025-2026 Approved Budget	2026-2027 Proposed Budget
Fund: 6002 - FLEET MANAGEMENT				
Revenue				
Department: 0000 - NON-DEPARTMENTAL				
Category: 4 - REVENUE				
6002-0000-481000 Interest Income	0.00	2,061.40	0.00	0.00
Category: 4 - REVENUE Total:	0.00	2,061.40	0.00	0.00
Department: 0000 - NON-DEPARTMENTAL Total:	0.00	2,061.40	0.00	0.00
Department: 8030 - INTERNAL SERVICES-FLEET MANAGEMENT				
Category: 4 - REVENUE				
6002-8030-421001 Grant Reimbursements	0.00	350.00	0.00	0.00
6002-8030-450000 Internal Service Charge	800,089.08	605,136.96	806,445.00	806,445.00
6002-8030-490101 Reimbursement-Insurance	17,713.42	0.00	0.00	0.00
6002-8030-491000 Miscellaneous Revenue	0.00	600.00	0.00	0.00
Category: 4 - REVENUE Total:	817,802.50	606,086.96	806,445.00	806,445.00
Department: 8030 - INTERNAL SERVICES-FLEET MANAGEMENT Total:	817,802.50	606,086.96	806,445.00	806,445.00
Revenue Total:	817,802.50	608,148.36	806,445.00	806,445.00
Expense				
Department: 3210 - FIRE ADMINISTRATION				
Category: 5 - PERSONNEL				
6002-3210-500000 Salaries Full Time	0.00	0.00	0.00	0.00
6002-3210-520000 FICA	0.00	0.00	0.00	0.00
6002-3210-520100 Medicare	0.00	0.00	0.00	0.00
6002-3210-522002 Health Benefits	0.00	0.00	0.00	0.00
6002-3210-522100 Life Insurance	0.00	0.00	0.00	0.00
6002-3210-523000 Deferred Compensation	0.00	0.00	0.00	0.00
6002-3210-523002 CalPERS-Employer	0.00	0.00	0.00	0.00
6002-3210-524000 Unemployment Insurance	0.00	0.00	0.00	0.00
Category: 5 - PERSONNEL Total:	0.00	0.00	0.00	0.00
Department: 3210 - FIRE ADMINISTRATION Total:	0.00	0.00	0.00	0.00
Department: 4200 - TRANSIT SERVICE				
Category: 5 - PERSONNEL				
6002-4200-502100 Holiday Pay	0.00	0.00	0.00	0.00
Category: 5 - PERSONNEL Total:	0.00	0.00	0.00	0.00
Department: 4200 - TRANSIT SERVICE Total:	0.00	0.00	0.00	0.00
Department: 8030 - INTERNAL SERVICES-FLEET MANAGEMENT				
Category: 5 - PERSONNEL				
6002-8030-500000 Salaries Full Time	138,482.80	154,628.62	159,353.00	181,207.00
6002-8030-502100 Holiday Pay	0.00	0.00	0.00	0.00
6002-8030-510000 Overtime	1,710.46	1,062.17	0.00	0.00
6002-8030-520000 FICA	8,496.15	9,437.03	9,806.00	11,160.00
6002-8030-520100 Medicare	1,987.16	2,207.03	2,294.00	2,610.00
6002-8030-522000 Health Insurance-Employer	14,928.55	2,777.54	0.00	0.00
6002-8030-522002 Health Benefits	7,826.24	20,903.14	33,344.00	40,474.00
6002-8030-522100 Life Insurance	594.82	417.89	532.00	891.00
6002-8030-523000 Deferred Compensation	2,325.00	2,112.50	2,100.00	2,100.00
6002-8030-523002 CalPERS-Employer	40,832.90	(4,853.31)	12,589.00	14,401.00
6002-8030-524000 Unemployment Insurance	550.51	653.94	396.00	450.00
6002-8030-525001 Sick Leave Incentive & Vacation Cash Out	0.00	523.61	0.00	0.00

Proposed Budget
**Internal Service Fund
Fleet Management**

		2023-2024 Audited	2024-2025 Audited	2025-2026 Approved Budget	2026-2027 Proposed Budget
6002-8030-525200	Uniform Allowance	552.60	800.00	800.00	800.00
6002-8030-525202	Stipend-Cell Phone	360.00	360.00	360.00	0.00
Category: 5 - PERSONNEL Total:		218,647.19	191,030.16	221,574.00	254,093.00
Category: 6 - MAINTENANCE & OPERATIONS					
6002-8030-600000	Professional Services	15,522.62	16,673.44	24,999.00	24,999.00
6002-8030-601000	Alarm Services	228.18	245.24	220.00	220.00
6002-8030-602000	Pest Control Services	50.40	52.02	0.00	0.00
6002-8030-604008	Auto Service Repairs	77,843.77	131,398.24	115,000.00	50,000.00
6002-8030-604009	Auto Service Towing	1,130.00	2,736.00	3,500.00	3,500.00
6002-8030-604032	Rentals-Equipment	0.00	0.00	0.00	0.00
6002-8030-610000	Supplies	14,639.60	26,001.10	25,000.00	25,000.00
6002-8030-610002	Uniforms	2,336.85	2,820.55	4,000.00	4,000.00
6002-8030-610004	Auto Parts	105,965.05	103,229.00	75,000.00	75,000.00
6002-8030-610005	Small Tools	3,769.38	3,857.26	20,000.00	20,000.00
6002-8030-610006	Gasoline & Diesel	348,586.84	301,099.90	250,000.00	300,000.00
6002-8030-610007	Oils & Lubes	12,510.79	11,110.12	15,000.00	20,000.00
6002-8030-610008	Tires & Tubes	54,529.17	33,947.30	30,000.00	40,000.00
6002-8030-610250	Equipment Repair Supplies	29,495.02	10,316.30	60,000.00	45,000.00
6002-8030-620100	Maintenance Agreements	2,951.37	0.00	0.00	0.00
6002-8030-630000	Water	1,395.40	1,316.59	1,500.00	1,700.00
6002-8030-630500	Sewer	256.50	278.38	325.00	325.00
6002-8030-631000	Gas & Electric	3,514.62	3,767.24	3,300.00	3,300.00
6002-8030-640000	Telephone	0.00	0.00	0.00	0.00
6002-8030-660000	Training & Education	190.00	840.29	5,000.00	5,000.00
6002-8030-663000	Membership, Dues, & Subs	0.00	0.00	0.00	1,500.00
Category: 6 - MAINTENANCE & OPERATIONS Total:		674,915.56	649,688.97	632,844.00	619,544.00
Category: 7 - CAPITAL OUTLAY					
6002-8030-710000	Equipment	869.29	0.00	5,000.00	5,000.00
6002-8030-770000	Depreciation Expense	7,922.00	14,422.00	0.00	0.00
Category: 7 - CAPITAL OUTLAY Total:		8,791.29	14,422.00	5,000.00	5,000.00
Category: 9 - TRANSFERS					
6002-8030-911000	Transfers Out	20,975.50	9,970.20	9,970.00	1,515.15
Category: 9 - TRANSFERS Total:		20,975.50	9,970.20	9,970.00	1,515.15
Department: 8030 - INTERNAL SERVICES-FLEET MANAGEMENT Total:		923,329.54	865,111.33	869,388.00	880,152.15
Expense Total:		923,329.54	865,111.33	869,388.00	880,152.15
Fund: 6002 - FLEET MANAGEMENT Surplus (Deficit):		(105,527.04)	(256,962.97)	(62,943.00)	(73,707.15)
Proposed Budget Surplus (Deficit):		(105,527.04)	(256,962.97)	(62,943.00)	(73,707.15)



	2023-2024 Audited	2024-2025 Audited	2025-2026 Approved Budget	2026-2027 Proposed Budget
Fund: 6003 - BUILDING & UTILITY				
Revenue				
Department: 0000 - NON-DEPARTMENTAL				
Category: 4 - REVENUE				
6003-0000-481000 Interest Income	27,852.82	22,842.45	15,000.00	0.00
Category: 4 - REVENUE Total:	27,852.82	22,842.45	15,000.00	0.00
Department: 0000 - NON-DEPARTMENTAL Total:	27,852.82	22,842.45	15,000.00	0.00
Department: 8040 - INTERNAL SERVICES-BUILDING MAINT. & UTILITY				
Category: 4 - REVENUE				
6003-8040-421000 Grant Revenue	11,706.39	3,750.00	0.00	0.00
6003-8040-450000 Internal Service Charge	616,683.96	647,834.04	646,932.00	0.00
Category: 4 - REVENUE Total:	628,390.35	651,584.04	646,932.00	0.00
Department: 8040 - INTERNAL SERVICES-BUILDING MAINT. & UTILITY Total:	628,390.35	651,584.04	646,932.00	0.00
Revenue Total:	656,243.17	674,426.49	661,932.00	0.00
Expense				
Department: 6100 - RECREATION				
Category: 5 - PERSONNEL				
6003-6100-502100 Holiday Pay	0.00	0.00	0.00	0.00
Category: 5 - PERSONNEL Total:	0.00	0.00	0.00	0.00
Department: 6100 - RECREATION Total:	0.00	0.00	0.00	0.00
Department: 8040 - INTERNAL SERVICES-BUILDING MAINT. & UTILITY				
Category: 5 - PERSONNEL				
6003-8040-500000 Salaries Full Time	140,513.61	195,898.65	206,692.00	165,180.00
6003-8040-502100 Holiday Pay	0.00	0.00	0.00	0.00
6003-8040-502300 On Call	134.75	1,222.00	1,000.00	1,050.00
6003-8040-510000 Overtime	5,461.73	4,058.46	6,000.00	6,300.00
6003-8040-513001 Overtime-Call Back	541.13	782.73	1,500.00	1,575.00
6003-8040-520000 FICA	8,536.36	12,816.63	12,778.00	10,204.00
6003-8040-520100 Medicare	1,996.41	2,997.47	2,989.00	2,386.00
6003-8040-522000 Health Insurance-Employer	22,632.28	6,169.98	0.00	0.00
6003-8040-522002 Health Benefits	17,285.24	36,603.64	54,020.00	59,443.00
6003-8040-522100 Life Insurance	1,023.92	785.42	1,093.00	373.00
6003-8040-523000 Deferred Compensation	1,500.00	2,400.00	5,100.00	2,400.00
6003-8040-523002 CalPERS-Employer	74,622.30	43,812.28	20,769.00	21,307.00
6003-8040-524000 Unemployment Insurance	565.86	891.86	412.00	411.00
6003-8040-524001 Workers' Compensation Insurance	0.00	16,674.35	0.00	7,500.00
6003-8040-525001 Sick Leave Incentive & Vacation Cash Out	4,015.80	1,753.98	3,000.00	3,150.00
6003-8040-525200 Uniform Allowance	763.50	1,811.20	1,400.00	1,200.00
6003-8040-525202 Stipend-Cell Phone	990.00	750.00	0.00	0.00
Category: 5 - PERSONNEL Total:	280,582.89	329,428.65	316,753.00	282,479.00
Category: 6 - MAINTENANCE & OPERATIONS				
6003-8040-600000 Professional Services	101,570.39	61,976.07	120,000.00	80,000.00
6003-8040-604022 Taxes-Assessments Charge	455.12	456.42	750.00	0.00
6003-8040-610000 Supplies	40,992.23	55,166.19	55,000.00	60,000.00
6003-8040-610002 Uniforms	6,245.54	6,316.59	7,500.00	8,000.00
6003-8040-610005 Small Tools	2,688.71	4,415.73	7,000.00	5,000.00
6003-8040-610200 Building Repair Supplies	95,709.01	48,638.63	100,000.00	100,000.00
6003-8040-620000 Maintenance & Repairs	16,875.00	5,049.67	3,500.00	75,000.00

Proposed Budget

Internal Service Fund
Building & Utility

		2023-2024 Audited	2024-2025 Audited	2025-2026 Approved Budget	2026-2027 Proposed Budget
6003-8040-640000	Telephone	16,227.95	16,240.69	15,500.00	0.00
6003-8040-642000	Internet	9,919.19	9,869.72	10,000.00	0.00
Category: 6 - MAINTENANCE & OPERATIONS Total:		290,683.14	208,129.71	319,250.00	328,000.00
Category: 7 - CAPITAL OUTLAY					
6003-8040-701000	Improvements	0.00	9,191.31	376,947.00	0.00
6003-8040-701006	Senior Center Building Repairs	0.17	(15,346.12)	0.00	0.00
6003-8040-710000	Equipment	0.00	0.00	0.00	5,000.00
6003-8040-770000	Depreciation Expense	11,968.00	57,477.00	0.00	0.00
Category: 7 - CAPITAL OUTLAY Total:		11,968.17	51,322.19	376,947.00	5,000.00
Category: 8 - DEBT SERVICE					
6003-8040-801000	Interest	0.00	4,317.62	0.00	0.00
Category: 8 - DEBT SERVICE Total:		0.00	4,317.62	0.00	0.00
Category: 9 - TRANSFERS					
6003-8040-910000	Operating Transfers Out	0.00	0.00	0.00	605,752.00
6003-8040-911000	Transfers Out	20,913.07	4,514.88	4,515.00	5,089.26
Category: 9 - TRANSFERS Total:		20,913.07	4,514.88	4,515.00	610,841.26
Department: 8040 - INTERNAL SERVICES-BUILDING MAINT. & UTILITY Total:		604,147.27	597,713.05	1,017,465.00	1,226,320.26
Expense Total:		604,147.27	597,713.05	1,017,465.00	1,226,320.26
Fund: 6003 - BUILDING & UTILITY Surplus (Deficit):		52,095.90	76,713.44	(355,533.00)	(1,226,320.26)
Proposed Budget Surplus (Deficit):		52,095.90	76,713.44	(355,533.00)	(1,226,320.26)



	2023-2024 Audited	2024-2025 Audited	2025-2026 Approved Budget	2026-2027 Proposed Budget
Fund: 6004 - DATA PROCESSING				
Revenue				
Department: 0000 - NON-DEPARTMENTAL				
Category: 4 - REVENUE				
6004-0000-481000 Interest Income	17,051.45	16,230.16	9,000.00	9,000.00
6004-0000-491000 Miscellaneous Revenue	0.00	0.00	0.00	0.00
Category: 4 - REVENUE Total:	17,051.45	16,230.16	9,000.00	9,000.00
Department: 0000 - NON-DEPARTMENTAL Total:	17,051.45	16,230.16	9,000.00	9,000.00
Department: 8050 - INTERNAL SERVICES-DATA PROCESSING				
Category: 4 - REVENUE				
6004-8050-450000 Internal Service Charge	472,087.08	410,784.96	400,000.00	400,000.00
Category: 4 - REVENUE Total:	472,087.08	410,784.96	400,000.00	400,000.00
Department: 8050 - INTERNAL SERVICES-DATA PROCESSING Total:	472,087.08	410,784.96	400,000.00	400,000.00
Revenue Total:	489,138.53	427,015.12	409,000.00	409,000.00
Expense				
Department: 3120 - POLICE FIELD OPERATIONS				
Category: 6 - MAINTENANCE & OPERATIONS				
6004-3120-604015 Software License Agreements	0.00	5,644.80	0.00	0.00
Category: 6 - MAINTENANCE & OPERATIONS Total:	0.00	5,644.80	0.00	0.00
Department: 3120 - POLICE FIELD OPERATIONS Total:	0.00	5,644.80	0.00	0.00
Department: 6300 - CULTURAL ARTS				
Category: 5 - PERSONNEL				
6004-6300-502100 Holiday Pay	0.00	0.00	0.00	0.00
Category: 5 - PERSONNEL Total:	0.00	0.00	0.00	0.00
Department: 6300 - CULTURAL ARTS Total:	0.00	0.00	0.00	0.00
Department: 8020 - INTERNAL SERVICES-EMPLOYEE BENEFITS				
Category: 5 - PERSONNEL				
6004-8020-502100 Holiday Pay	0.00	0.00	0.00	0.00
Category: 5 - PERSONNEL Total:	0.00	0.00	0.00	0.00
Department: 8020 - INTERNAL SERVICES-EMPLOYEE BENEFITS Total:	0.00	0.00	0.00	0.00
Department: 8050 - INTERNAL SERVICES-DATA PROCESSING				
Category: 5 - PERSONNEL				
6004-8050-500000 Salaries Full Time	43,514.73	84,554.02	76,782.00	21,582.00
6004-8050-502100 Holiday Pay	0.00	0.00	0.00	0.00
6004-8050-510000 Overtime	123.93	0.00	0.00	0.00
6004-8050-520000 FICA	2,609.49	4,763.19	4,761.00	1,092.00
6004-8050-520100 Medicare	610.30	1,114.08	1,114.00	313.00
6004-8050-522000 Health Insurance-Employer	2,104.60	1,783.11	0.00	0.00
6004-8050-522002 Health Benefits	731.59	11,042.90	20,665.00	522.00
6004-8050-522100 Life Insurance	171.51	294.88	296.00	66.00
6004-8050-523000 Deferred Compensation	316.62	500.14	500.00	500.00
6004-8050-523002 CalPERS-Employer	23,663.40	19,289.05	7,116.00	1,727.00
6004-8050-524000 Unemployment Insurance	106.07	193.38	192.00	54.00
6004-8050-525001 Sick Leave Incentive & Vacation Cash Out	0.00	0.00	0.00	0.00
6004-8050-525201 Car Allowance	312.52	500.04	501.00	780.00
6004-8050-525202 Stipend-Cell Phone	0.00	0.00	0.00	150.00
Category: 5 - PERSONNEL Total:	74,264.76	124,034.79	111,927.00	26,786.00

Proposed Budget

Internal Service Fund
Data Processing

		2023-2024 Audited	2024-2025 Audited	2025-2026 Approved Budget	2026-2027 Proposed Budget
Category: 6 - MAINTENANCE & OPERATIONS					
6004-8050-600000	Professional Services	18,024.25	161,787.19	100,732.00	150,000.00
6004-8050-604015	Software License Agreements	129,193.03	155,265.92	370,858.00	440,000.00
6004-8050-610000	Supplies	8,349.47	3,909.49	500.00	500.00
6004-8050-620100	Maintenance Agreements	101,308.44	23,478.34	0.00	10,000.00
6004-8050-640000	Telephone	0.00	16,463.07	25,956.00	26,000.00
Category: 6 - MAINTENANCE & OPERATIONS Total:		256,875.19	360,904.01	498,046.00	626,500.00
Category: 7 - CAPITAL OUTLAY					
6004-8050-710000	Equipment	37,583.04	8,900.67	117,000.00	60,000.00
6004-8050-710100	Equipment Software	3,900.00	3,900.00	0.00	0.00
6004-8050-770000	Depreciation Expense	26,213.00	33,125.00	0.00	0.00
Category: 7 - CAPITAL OUTLAY Total:		67,696.04	45,925.67	117,000.00	60,000.00
Category: 8 - DEBT SERVICE					
6004-8050-810000	Principal-Lease	0.00	0.00	0.00	0.00
Category: 8 - DEBT SERVICE Total:		0.00	0.00	0.00	0.00
Department: 8050 - INTERNAL SERVICES-DATA PROCESSING Total:		398,835.99	530,864.47	726,973.00	713,286.00
Expense Total:		398,835.99	536,509.27	726,973.00	713,286.00
Fund: 6004 - DATA PROCESSING Surplus (Deficit):		90,302.54	(109,494.15)	(317,973.00)	(304,286.00)
Proposed Budget Surplus (Deficit):		90,302.54	(109,494.15)	(317,973.00)	(304,286.00)



	2023-2024 Audited	2024-2025 Audited	2025-2026 Approved Budget	2026-2027 Proposed Budget
Fund: 6005 - GENERAL OVERHEAD				
Revenue				
Department: 0000 - NON-DEPARTMENTAL				
Category: 4 - REVENUE				
6005-0000-481000 Interest Income	0.00	1,527.99	0.00	0.00
Category: 4 - REVENUE Total:	0.00	1,527.99	0.00	0.00
Department: 0000 - NON-DEPARTMENTAL Total:	0.00	1,527.99	0.00	0.00
Revenue Total:	0.00	1,527.99	0.00	0.00
Expense				
Department: 8060 - INTERNAL SERVICES-OVERHEAD & OFFICE				
Category: 6 - MAINTENANCE & OPERATIONS				
6005-8060-604032 Rentals-Equipment	(12,446.55)	2,460.60	0.00	0.00
Category: 6 - MAINTENANCE & OPERATIONS Total:	(12,446.55)	2,460.60	0.00	0.00
Category: 7 - CAPITAL OUTLAY				
6005-8060-771000 Amortization Expense	12,750.00	4,333.00	0.00	0.00
Category: 7 - CAPITAL OUTLAY Total:	12,750.00	4,333.00	0.00	0.00
Category: 8 - DEBT SERVICE				
6005-8060-801000 Interest	579.41	46.80	0.00	0.00
6005-8060-810000 Principal-Lease	29,146.30	(1,881.65)	0.00	0.00
Category: 8 - DEBT SERVICE Total:	29,725.71	(1,834.85)	0.00	0.00
Department: 8060 - INTERNAL SERVICES-OVERHEAD & OFFICE Total:	30,029.16	4,958.75	0.00	0.00
Department: 9900 - NON-DEPARTMENTAL EXPENDITURES				
Category: 9 - TRANSFERS				
6005-9900-910000 Operating Transfers Out	0.00	0.00	0.00	59,644.00
Category: 9 - TRANSFERS Total:	0.00	0.00	0.00	59,644.00
Department: 9900 - NON-DEPARTMENTAL EXPENDITURES Total:	0.00	0.00	0.00	59,644.00
Expense Total:	30,029.16	4,958.75	0.00	59,644.00
Fund: 6005 - GENERAL OVERHEAD Surplus (Deficit):	(30,029.16)	(3,430.76)	0.00	(59,644.00)
Proposed Budget Surplus (Deficit):	(30,029.16)	(3,430.76)	0.00	(59,644.00)

Supplemental Information



Fiscal Year 2026-2027 Budget
Proposed Budget Transfers

TO			FROM		
FUND	G/L ACCOUNT	AMOUNT	FUND	G/L ACCOUNT	AMOUNT
General Fund (1000)	1000-0000-900000	567,500	PARS (1003)	1003-9900-910000	(567,500)
General Fund (1000)	1000-0000-900000	90,000	Local Public Safety (2001)	2001-3120-910000	(90,000)
General Fund (1000)	1000-4120-900000	91,000	Landscape & Lighting Assessment (2021)	2021-4120-910000	(91,000)
General Fund (1000)	1000-0000-900000	600,000	Ambulance Service (5000)	5000-3300-910000	(600,000)
General Fund (1000)	1000-0000-900000	220,000	Transit Service (5002)	5002-4200-910000	(220,000)
General Fund (1000)	1000-0000-900000	59,644	General Overhead (6005)	6005-9900-910000	(59,644)
General Fund (1000)	1000-0000-900000	605,752	Building & Utility (6003)	6003-8040-910000	(605,752)
		2,233,896			(2,233,896)
Streets Fund (2004)	2004-4110-900000	600,000	Gas Tax (2005)	2005-4110-910000	(600,000)
Streets Fund (2004)	2004-4110-900000	625,000	Gas Tax (2005)	2005-4110-910000	(625,000)
Streets Fund (2004)	2004-4110-900000	625,000	LTF Fund (2011)	2011-4110-910000	(625,000)
		1,850,000			(1,850,000)
Business Improvement District (2057)	2057-5100-900000	15,000	General Fund (1000)	1000-0000-911000	(15,000)
		15,000			(15,000)
Debt Service Fund (3000)	3000-0000-900000	9,258.34	General Fund (1000)	1000-1300-911000	(9,258.34)
Debt Service Fund (3000)	3000-0000-900000	4,360.27	General Fund (1000)	1000-1400-911000	(4,360.27)
Debt Service Fund (3000)	3000-0000-900000	3,562.25	General Fund (1000)	1000-1500-911000	(3,562.25)
Debt Service Fund (3000)	3000-0000-900000	13,080.71	General Fund (1000)	1000-2100-911000	(13,080.71)
Debt Service Fund (3000)	3000-0000-900000	7,109.82	General Fund (1000)	1000-3110-911000	(7,109.82)
Debt Service Fund (3000)	3000-0000-900000	28,243.33	General Fund (1000)	1000-3120-911000	(28,243.33)
Debt Service Fund (3000)	3000-0000-900000	125,889.90	General Fund (1000)	1000-3130-911000	(125,889.90)
Debt Service Fund (3000)	3000-0000-900000	8,404.61	General Fund (1000)	1000-3210-911000	(8,404.61)
Debt Service Fund (3000)	3000-0000-900000	8,025.19	General Fund (1000)	1000-3230-911000	(8,025.19)
Debt Service Fund (3000)	3000-0000-900000	72,149.79	General Fund (1000)	1000-3220-911000	(72,149.79)
Debt Service Fund (3000)	3000-0000-900000	5,779.11	General Fund (1000)	1000-4120-911000	(5,779.11)
Debt Service Fund (3000)	3000-0000-900000	6,430.28	General Fund (1000)	1000-5100-911000	(6,430.28)
Debt Service Fund (3000)	3000-0000-900000	13,959.31	General Fund (1000)	1000-5200-911000	(13,959.31)
Debt Service Fund (3000)	3000-0000-900000	1,768.85	General Fund (1000)	1000-5300-911000	(1,768.85)
Debt Service Fund (3000)	3000-0000-900000	1,055.99	General Fund (1000)	1000-5400-911000	(1,055.99)
Debt Service Fund (3000)	3000-0000-900000	2,416.85	General Fund (1000)	1000-6100-911000	(2,416.85)
Debt Service Fund (3000)	3000-0000-900000	2,138.94	General Fund (1000)	1000-6110-911000	(2,138.94)
Debt Service Fund (3000)	3000-0000-900000	1,668.67	General Fund (1000)	1000-6200-911000	(1,668.67)
Debt Service Fund (3000)	3000-0000-900000	641.47	General Fund (1000)	1000-6210-911000	(641.47)
Debt Service Fund (3000)	3000-0000-900000	22,918.08	General Fund (1000)	1000-6300-911000	(22,918.08)
Debt Service Fund (3000)	3000-0000-900000	2,549.69	Street Construction & Maintenance (2004)	2004-4110-911000	(2,549.69)
Debt Service Fund (3000)	3000-0000-900000	3,242.08	Gas Tax (2005)	2005-4110-911000	(3,242.08)
Debt Service Fund (3000)	3000-0000-900000	17,243.50	AB 1913 Grant-Fresno COPS (2018)	2018-3120-911000	(17,243.50)
Debt Service Fund (3000)	3000-0000-900000	2,374.63	Landscape & Lighting Assessment (2021)	2021-4120-911000	(2,374.63)
Debt Service Fund (3000)	3000-0000-900000	2,628.05	ACT Program (2045)	2045-3130-911000	(2,628.05)
Debt Service Fund (3000)	3000-0000-900000	3,741.41	Measure S (2060)	2060-3130-911000	(3,741.41)
Debt Service Fund (3000)	3000-0000-900000	7,320.83	Ambulance Service (5000)	5000-3210-911000	(7,320.83)
Debt Service Fund (3000)	3000-0000-900000	5,625.06	Ambulance Service (5000)	5000-3220-911000	(5,625.06)
Debt Service Fund (3000)	3000-0000-900000	13,430.49	Ambulance Service (5000)	5000-3300-911000	(13,430.49)
Debt Service Fund (3000)	3000-0000-900000	43,807.70	Transit Service (5002)	5002-4200-911000	(43,807.70)
Debt Service Fund (3000)	3000-0000-900000	250.48	Pioneer Village (5003)	5003-6100-911000	(250.48)
Debt Service Fund (3000)	3000-0000-900000	18,330.29	Cultural Arts (5004)	5004-6300-911000	(18,330.29)
Debt Service Fund (3000)	3000-0000-900000	1,515.15	Fleet Management (6002)	6002-8030-911000	(1,515.15)
Debt Service Fund (3000)	3000-0000-900000	5,089.26	Building & Utility (6003)	6003-8040-911000	(5,089.26)
Debt Service Fund (3000)	3000-0000-900000	2,304.63	Successor Agency Admin. (7001)	7001-2100-911000	(2,304.63)
		468,315.01			(468,315.01)
2024A Lease Revenue Bond (3008)	3008-0000-900000	214,261.90	General Fund (1000)	1000-9900-911000	(214,261.90)
2024A Lease Revenue Bond (3008)	3008-0000-900000	300,000.00	DIF-Sewer (4005)	4005-9900-911000	(300,000.00)
		514,261.90			(514,261.90)
Capital Project-Parks (4108)	4108-6100-900000	150,000	General Fund (1000)	1000-9900-911000	(150,000)
		150,000			(150,000)
Pioneer Village (5003)	5003-6100-900000	90,000	General Fund (1000)	1000-9900-911000	(90,000)
Cultural Arts (5004)	5004-6300-900000	60,000	General Fund (1000)	1000-9900-911000	(60,000)
		150,000			(150,000)

TOT Allocation of 50% of 12 percent

300,000

Parks (4108)	50%	150,000	used for equipment and misc. purchases
Pioneer Village (5003)	30%	90,000	used for part time labor and supplies/equipment
Arts (5004)	20%	60,000	used for capital parks expenditures

300,000

CAPITAL IMPROVEMENT PROJECTS

Fund	Project	Amount	Funding Source
2006	DOCKERY AVE CAPE SEAL	501,750	RMRA (SB1)
2006	NEBRASKA AVE CONSTRUCTION	364,000	RMRA (SB1)
2006	BARBARA STREET EAST RECONSTRUCTION	53,000	RMRA (SB1)
		\$ 918,750	
2008	DINUBA & MCCALL TRAFFIC SIGNAL	748,660	CMAQ
2008	DINUBA AVE STREET (MCCALL-THOMPSON)	678,000	CMAQ
2008	DINUBA AVE STREET (MCCALL-DOCKERY)	706,000	CMAQ
2008	MERCED-STILLMAN-TULARE ALLEYS	452,000	CMAQ
2008	MILL & ORANGE PARK AND RIDE	457,000	CMAQ
2008	CMAQ CHESTNUT-MERCED ALLEY IMPROVEMENTS	60,000	CMAQ
2008	CMAQ THOMPSON SIDEWALK CONNECTIVITY	17,706	CMAQ
2008	YOUNG STREET ALLEY RECONSTRUCTION	64,800	CMAQ
		\$ 3,184,166	
2011	GOLDRIDGE STREET OVERLAY	881,000	Local Traffic Funds (LTF) ART 8
2011	THOMPSON AVE RECONSTRUCTION NORTH	56,000	Local Traffic Funds (LTF) ART 8
2011	THOMPSON-FLORAL ALLEY SEWER CROSS-CONNECT	333,000	Local Traffic Funds (LTF) ART 8
2011	CMAQ CHESTNUT-MERCED ALLEY IMPROVEMENTS	15,000	Local Traffic Funds (LTF) ART 8
2011	CMAQ THOMPSON SIDEWALK CONNECTIVITY	2,294	Local Traffic Funds (LTF) ART 8
2011	MITCHELL AVE CAPE SEAL	571,000	Local Traffic Funds (LTF) ART 8
		\$ 1,858,294	
2012	ATP CID CANAL PIPING & BIKE TRAIL	2,701,000	Caltrans Grants
2012	HSIP SCHOOL CROSSING PROJECTS	803,000	Caltrans Grants
		\$ 3,504,000	
2013	KNOWLES STREET RECONSTRUCTION	75,000	Meas C
2013	SELMA STREET RECONSTRUCTION	54,000	Meas C
2013	YOUNG STREET ALLEY RECONSTRUCTION	16,200	Meas C
2013	MITCHELL AND JASPER SEAL	39,000	Meas C
		\$ 184,200	
2014	CITYWIDE ADA IMPROVEMENTS	30,000	Meas C ADA
		\$ 30,000	
2015	THOMPSON AVE RECONSTRUCTION SOUTH	50,000	Meas C Flex
2015	ATP CID CANAL PIPING & BIKE TRAIL	350,000	Meas C Flex
2015	STORM DRAIN MAINTENANCE PROJECT	350,000	Meas C Flex
2015	HSIP SCHOOL CROSSING PROJECTS	89,000	Meas C Flex
		\$ 839,000	
2019	VALLEY VIEW CID TURNOUT METER	170,000	CID Surcharge
		\$ 170,000	
2025	CDBG 25651 SIDEWALK OLD PD	180,000	CDBG
		\$ 180,000	
2027	MITCHELL AVE CAPE SEAL	44,000	Recycle Grant
		\$ 44,000	
2029	SAFE ROUTES TO SCHOOL ROSE AVE	74,400	Safe Routes
		\$ 74,400	
2400	FLORAL AVE MEDIAN @ SR 99	319,000	Dev Impact Streets & Traffic
		\$ 319,000	
	Total Projects	\$ 11,305,810	

Resolution

Gann Limitation

City of Selma

Budget Glossary

A

Accounting System: The total structure of records and procedures that identify, record, classify, and report information on the financial position and operations of a governmental unit or any of its funds, account groups, and organizational components.

Accounts Payable: A liability account reflecting amounts owed to persons/organizations for goods and services received.

Accounts Receivable: An asset account reflecting amounts owing from persons and organizations for goods and services provided.

Accrual Basis: A method of accounting that recognizes the financial effect of transactions when they occur, as opposed to when cash is actually received or spent.

Adopted Budget: A budget that has been prepared and reviewed in accordance with State law and duly adopted by City Council.

Allocate: To set aside portions of budgeted expenditures specifically designated for a certain purpose.

Annual Budget: A budget covering a single fiscal year (July 1 to June 30).

Appropriation: A legal authorization by the City Council to make expenditures and incur obligations for a specific purpose.

Assess: To establish an official property value for taxation.

Assets: Property owned by the City which has monetary value.

Attrition: A method of achieving a reduction in personnel by not refilling positions vacated through

resignation, reassignment, transfer, retirement, or other means than layoffs.

Audit: An examination of a community's financial systems, procedures, and data by a certified public accountant (independent auditor), and a report on the fairness of financial statements and on local compliance with statutes and regulations. The audit serves as a valuable management tool in evaluating the fiscal performance of a community.

Authorized Positions: Employee positions authorized in the adopted budget for the fiscal year.

B

Balance Sheet: A statement that discloses the assets, liabilities, reserves and equities of a fund or governmental unit at a specified date.

Balanced Budget: A budget where each fund's beginning cash balance plus projected annual revenues equal the annual expenditure appropriation.

Basis of Accounting: When revenues, expenditures, expenses, and transfers are recognized in accounts and reported on financial statements, related to timing of measurements.

Basis of Budgeting: The method used for recognizing revenues and expenditures in the budget. The City uses modified accrual basis, compliant with GAAP.

Beginning Fund Balance: Fund balance available from the end of the prior year for use in the following year.

Bond Indenture: A legal and binding contract between bond issuer and bondholders specifying bond features and terms.

Bond Market: Method of obtaining financing by issuing bonds through competitive or negotiated methods, with rates determined by similar municipal issues.

Bond Rating: A rating indicating the probability of timely repayment of principal and interest on bonds issued.

Bond Refinancing (Refunding): Payoff and re-issuance of bonds to obtain better interest rates or bond conditions.

Bond: A written promise to pay a specified sum (principal) at a specified date(s) in the future called maturity date(s), with periodic interest at a specified rate.

Budget Calendar: Schedule of key dates, which the City follows for budget preparation and adoption.

Budget: A financial plan comprised of estimated expenditures and means of financing them.

C

CalPERS: The California Public Employees' Retirement System is an agency in the California executive branch that manages pension and health benefits for California public employees, retirees, and their families including the City of Selma's employees.

Capital Assets: Tangible items with an economic life greater than one year, also known as fixed assets.

Capital Improvements: Additions/replacements to the City's buildings and infrastructure assets.

Capital Outlay: Expenditures designated for the purchase of fixed assets such as machinery, equipment, or vehicles.

Capital Project Fund: Fund for acquisition or construction of major capital facilities.

Capital Reserve: Account segregating government equity for future capital expenditures.

Capitalized Expenditures: Expenditures resulting in the acquisition and/or construction of fixed assets.

Carry Over Balance: Cash remaining at the end of a fiscal year after all obligations have been met. The cash balance is "carried over" as the beginning cash balance the next year.

Cash: Currency, coin, checks, postal and express money orders and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits.

Cash Basis: A basis of accounting under which transactions are recognized only when cash is received or disbursed.

Cash Management: The process of monitoring the ebb and flow of money in an out of municipal accounts to ensure cash availability to pay bills and to facilitate decisions on the need for short-term borrowing and investment of idle cash.

CDBG (Community Development Block Grant): Federal grant program designed to benefit low/moderate income persons in housing and community development.

Charges for Services: Fixed rates or charges for purchasing services (e.g., utility bills, planning fees).

Chart of Accounts: The classification system used by a City to organize the accounting for various funds.

CIP (Capital Improvements Program): Multi-year plan for capital outlay to meet capital needs arising from the government's long-term needs.

City Charter: Legal authority establishing city government organization.

City Council: The governing body of the City of Selma. There are currently five City Council members including one Mayor.

City Manager: Chief executive officer for the City of Selma appointed by City Council.

City Manager's Letter: Introduction to the budget document, which provides a general summary of the

most important aspects of the budget, major changes and recommendations.

Collective Bargaining: The process of negotiating workers' wages, hours, benefits, working conditions, etc., between an employer and some or all of its employees, who are represented by a recognized labor union. Regarding wages, hours and working conditions.

Contingency: A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

Contractual Services: Expenditures for services provided by external or internal consultants/vendors.

Cost of Service: Rate-making concept correlating costs and revenues with services provided.

CPI (Consumer Price Index): A statistical description of price levels provided by the U.S. Department of Labor. The index is used as a measure of the increase in the cost of living.

D

Debt Service Fund: Fund created to account for financial resources to be used for the payment of debt obligations of the City.

Debt Service Payments: Payments made by a Debt Service Fund include principal, interest, and trustee fees (if applicable) on City bonds.

Deficit: The excess of an entity's liabilities over its assets or the excess of expenditures or expenses over revenues during a single accounting period.

Department: A major unit of organization in the City comprised of subunits.

Depreciation: Expiration in the service life of capital assets attributed to wear and tear, deterioration, inadequacy or obsolescence. Depreciation is determined by allocation the cost of the capital asset

over the estimated useful lives of the assets on a straight-line basis.

Distinguished Budget Presentation Awards Program: GFOA award recognizing excellence in budgeting.

E

Employee (or Fringe) Benefits: Government contributions for employee benefits (pension, medical, Medicare).

EMS: Emergency Medical Services

Encumbrances: Commitments related to unperformed contracts for goods or services.

Enterprise Fund: Fund for operations financed similar to private business enterprises (e.g., Ambulance Services), expenses are usually financed or recovered through user charges.

Entitlements: Payments to which local governmental units are entitled, pursuant to an allocation formula determined by the agency providing the money, usually State or Federal government.

Estimated Revenue: Amount of projected revenue to be collected during the fiscal year.

Expenditures: Cash payments for goods received, services rendered, or debt obligations.

F

Fees: A charge to cover the cost of services (e.g., building inspection fee, zoning fee, etc.).

Final Budget: Adopted budget for the fiscal year.

Financial Plan: Multi-year financial forecast of all revenues and expenditures of the City for all major funds.

Fiscal Policy: Policies on revenue, spending, and debt management. Fiscal policy provides an agreed-upon set of principles for the planning and programming of government budgets and their funding.

Fiscal Year: A twelve-month period designated as the operating year for accounting and budgeting purposes in an organization. The City's fiscal year runs from July 1 - June 30.

Fixed Assets: Assets of long-term character that are intended to continue to be held or used, such as land, buildings, machinery, and other equipment; also known as Capital Expenditures.

Fixed Costs: Costs that are legally or contractually mandated such as retirement, FICA/Social Security, insurance, debt service costs or interest on loans.

Forecasting: A process of analyzing data to determine future trends.

FTE (Full Time Equivalent): Ratio of total number of paid hours (part time or grant employees) to the number of working hours (2,080 hours for a full-time employee per year).

Fund: An accounting entity with a self-balancing set of accounts that are segregated for the purpose of carrying on identified activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.

Fund Accounting: Organizing financial records into multiple, segregated locations for money. A fund is a distinct entity within the municipal government in which financial resources and activity (assets, liabilities, fund balances, revenues, and expenditures) are accounted for independently in accordance with specific regulations, restrictions or limitations. Examples of funds include the general fund and enterprise funds.

Fund Balance: Difference between assets and liabilities in a fund. Also known as a Carry-over Balance or Retained Earnings.

G

Gann Limit: A state-imposed cap on how much tax revenue a city can spend each year, based on a

formula that adjusts for inflation and population growth. Required by California law.

GAAP (Generally Accepted Accounting Principles): Rules and procedures that serve as the norm for the fair presentation of financial statements.

Gas Tax Fund: This fund is required by State law to account for gas tax revenues received from the State and expended for construction and maintenance of City streets.

GASB 45: Governmental Accounting Standards Board major pronouncement that each public entity account for and report other postemployment benefits in its accounting statements. Through actuarial analysis, municipalities must identify the true costs of the OPEB earned by employees over their estimated years of actual service.

GEMT (Ground Emergency Medical Transportation): The GEMT Program is a voluntary program that allows publicly owned or operated emergency ground ambulance transportation providers to receive supplemental payments that cover the difference between a provider's actual costs per GEMT transport and the Medicaid base payment, mileage and other sources of reimbursement.

General Fund: Fund used to account for all financial resources except those required to be accounted for in another fund. The general Fund balance is available to the City for any purpose provided it is expended or transferred according to the general laws of California and the Charter of the City.

General Obligation Bonds: Bonds issued by a municipality for purposes allowed by statute that are backed by the full faith and credit of its taxing authority.

GFOA (Government Finance Officers Association): An organization that supports the advancement of governmental accounting, auditing, and financial reporting.

GIS (Geographic Information System): Computer system that illustrates geographic details of land and/or property.

Goal: A statement of broad direction, purpose or intent based on the needs of the community.

Governmental Fund: Fund generally used to account for tax-supported activities.

Governing Body: A board, committee, commission, or other executive or policy-making body of a municipality or school district.

Grants: A contribution by a government or other organization to support a particular function, depending upon the grantee.

I

Impact Fee: A fee that is imposed by a local government within the United States on a new or proposed development project to pay for all, or a portion, of the costs of providing public services for the new development.

Independent Auditor's Report: The official written communication of the results of an audit. In a financial audit, the independent auditor's report typically will offer an opinion on whether a set of financial statements is fairly presented in conformity with GAAP.

Indirect Cost: A cost necessary for the functioning of the organization as a whole, but which cannot be directly assigned to one service.

Infrastructure: An asset such as streets, water and sewer lines, treatment facilities, traffic signals, etc.

Interfund Transfer: Flow of cash between funds of the same governmental entity.

Intergovernmental Revenue: Revenue received from other governmental entities such as the county, state or federal government, most generally in the form of grants, taxes, or subsidies.

Internal Service Fund: A fund used to account for the financing of goods or services provided by one department to other departments on a cost-reimbursement basis.

Investments: Securities and real estate held for the production of income in the form of interest, dividends, rentals or lease payments. The term does not include fixed assets used in governmental operations.

L

Line-Item Budget: A budget prepared along departmental lines that focuses on individual accounts within each department, such as supplies.

Long-Term Debt: Debt with a maturity of more than one year after the date of issuance.

M

Materials & Services: Expenses that are charged directly as a part of the cost of a service.

Maturities: The dates on which the principal or stated values of investments or debt obligation mature and may be reclaimed.

Mission: A description of the scope and purpose of a specific entity.

Modified Accrual Accounting: A basis of accounting in which expenditures are recognized when they occur and revenues are accounted for when they become measurable and available.

N

Net Budget: Legally adopted budget less transfers and interdepartmental charges.

Net Income (Loss): Proprietary fund excess (deficit) of operating revenues and operating transfers in over operating expenses, nonoperating expenses and operating transfers out.

Non-Operating Expenses: Proprietary fund expenses not directly related to the fund's primary activities (e.g., interest).

Non-Operating Revenues: Proprietary fund revenues incidental to, or byproducts of, the fund's primary activities.

Note: Written promise to pay money by a specific date, usually short-term; most notes are one year or less.

O

Obligations: Amounts owed, including liabilities and encumbrances.

Operating Budget: A plan of proposed expenditures for personnel, supplies, and other expenses for the coming fiscal year.

Operating Expenses: Day-to-day expenses necessary for the maintenance of the enterprise. Operating expenses include payroll, employee benefits, depreciation, repairs, etc.

Operating Revenue: Revenue or funds received as income to pay for ongoing day-to-day operations.

Output Indicator: A unit of work accomplished, without reference to the resources required to do the work.

P

Performance Indicators: Specific quantitative and qualitative measures of work performed as an objective of specific departments or programs.

Performance Measure: Data collected to determine how effective or efficient a program is in achieving its objectives.

PERS (Public Employees Retirement System): Retirement system for public employees.

Personnel Services: An expenditure category which includes all City employee salary and fringe benefit costs.

Prior-Year Encumbrances: Obligations from prior fiscal years in the form of purchase orders, contracts, or salary commitments which are chargeable to an appropriation, and for which a part of the appropriation is reserved. The cease to be encumbrances when the obligations are paid or otherwise terminated.

Program Budget: A budget which allocates money to the functions or activities of a government rather than to specific items of cost or to specific departments.

Program Performance Budget: A method of budgeting whereby the services provided to the residents are broken down in identifiable service programs or performance indicators.

Program Revenue (Income): Revenue earned by a program, including fees for services, license and permit fees, and fines.

Program: Group of related activities performed by one or more organizational units for the purpose of accomplishing a function for which the government is responsible.

Proprietary Fund: The classification used to account for a government's ongoing organizations and activities that are similar to those often found in the private section (i.e., enterprise and internal service funds). All assets, liabilities, equities, revenues, expenses and transfers relating to the government's business and quasi-business activities are accounted for through proprietary funds.

R

RDA: Redevelopment Agency.

Real Property: Property which is land, buildings, or other capital improvement which become an integral

and connected part to the real property (an example is playground equipment).

Reserve: An account used either to set aside budgeted revenues that are not required for expenditure in the current budget year or to earmark revenues for a specific future purpose.

Resolution: A special or temporary order of a legislative body; an order of a legislative body requiring less legal formality than an ordinance or statute.

Resources: Total amounts available for appropriation including estimated revenues, fund transfers and beginning balances.

Retained Earnings: The historical accumulated earnings of an enterprise fund less any amounts transferred to other funds not deemed for operational purposes.

Revaluation: The process used by the assessor to place a new value on real property and improvements for determining the parcel's assessed value for property tax purposes. A revaluation is performed on all taxable properties in the same year.

Revenue: Sources of income financing the operations of government.

Risk Management: All the ways and means used to avoid accidental loss or to reduce its consequences if it does occur.

RFP (Request for Proposal): Solicitation for bids/proposals.

ROI (Return on Investment): Measure of financial return.

S

Service Level: Services or products which comprise actual or expected output of a given program. Focus is on results, not measures of workload.

Special Assessment Fund: A fund created to account for the use of special assessment receipts.

Special Assessment: A levy made against certain properties to defray all or part of the cost of a specific capital improvement or service deemed to benefit primarily those properties.

Special Revenue Fund: A fund created to account for financial resources which are designated for specific operational purpose by local or state regulations.

Strategic Plan: The document prepared by the City which defines the major issues and establishes a process to continually review and improve the City organization's vision of the community. The Strategic Plan provides the framework within which the overall direction of the City will be guided and against which policy decisions and issues will be measured.

Structurally Balanced Budget: A budget in which all funds' expenditures are equal to or less than the amount of revenue projected for each budget year.

Subsidy: Monetary assistance granted by a government to a person or group in support of a project or enterprise being in the public interest.

Supplemental Appropriation: A legal authorization by the City Council to make expenditures and to incur obligations which are additional to the authorization contained in the City's original annual appropriation.

T

Taxes: Compulsory charges levied by a government for the purpose of financing services performed for the common benefit of the people; this term does not include specific charges made against particular persons or property for benefit, such as special assessments.

Transfers In/Out: Amounts transferred from one fund to another to assist in financing the services or purchases for the recipient fund.

Transient Occupancy Tax (TOT): A 12% tax is levied on charges for the occupation of hotel and motel rooms for stays of thirty days or less.

Trust Funds: Funds established to account for assets held for other City funds.

U

Unencumbered Balance: The amount of money in a fund that is neither expended nor encumbered and is still available for future purposes.

Unreserved Fund Balance: Portion of a fund's balance that is not restricted for a specified purpose and is available for general appropriation.

User Charge or User Fees: Charges for service, the payments of a fee for direct receipt of a public service by the party benefiting from the service.

Utility: Service or commodity provided to the public (electricity, water).

V

Variable Cost: Cost that changes with amount of service provided.

W

Working Cash: Excess of readily available assets over current liabilities, or cash on hand equivalents which may be used to satisfy cash flow needs.

Workload Indicator: A unit of work to be done.

Y

Year-End: This term means as of June 30th (end of the fiscal year).