

**CITY MANAGER'S/STAFF'S REPORT**  
**CITY COUNCIL MEETING:**

June 20, 2022

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**ITEM NO: 1.a.**

**SUBJECT:** Consideration of a Resolution Authorizing the City to Continue with Teleconferenced Public Meetings Pursuant to Assembly Bill 361

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**BACKGROUND:** On September 16, 2021, the California legislature passed Assembly Bill ("AB") 361, which amends Government Code Section 54953 and permits a local agency to use teleconferencing to conduct its meetings in any of the following circumstances: (A) the legislative body holds a state of emergency, and meeting during a proclaimed state or local officials have imposed or recommended measures to promote social distancing; (B) the legislative body holds a meeting during a proclaimed state of emergency for the purpose of determining, by majority vote, whether as a result of the emergency, meeting in person would present imminent risks to the health or safety of attendees; or (C) the legislative body holds a meeting during a proclaimed state of emergency and has determined, by majority vote, pursuant to subparagraph (B), that, as a result of the emergency, meeting in person would present imminent risks to the health or safety of attendees.

**DISCUSSION:** In order for the City Council to use teleconferencing as allowed by AB 361 after October 1, 2021, it must first adopt findings in a resolution, allowing the City Council to conduct teleconferenced meetings for a period of thirty (30) days. In addition, AB 361 requires the City to make specified findings every 30 days thereafter. City Council initially approved Resolution No. 2021-57R on September 27, 2021 and subsequently Resolution No. 2021-60R on October 18, 2021, Resolution No. 2021-67R on November 15, 2021, Resolution No. 2021-70R on December 6, 2021, Resolution No. 2021-72R on December 21, 2021, Resolution No. 2022-1R on January 18, 2022, Resolution No. 2022-6R on February 7, 2022, Resolution No. 2022-15R on March 7, 2022, Resolution No. 2022-28R on April 4, 2022, Resolution No. 2022-38R on May 2, 2022; and Resolution No. 2022-42R on June 7, 2022.

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**RECOMMENDATION:** If the City Council wishes to Continue with Remote Teleconference Meetings, the Council should adopt the attached Resolution Authorizing Remote Teleconference Public Meetings by the City Council and Commissions of the City in Accordance with Assembly Bill 361.

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Fernando Santillan, City Manager

**RESOLUTION NO. 2022 – \_\_R**

**A RESOLUTION OF THE CITY OF SELMA, CALIFORNIA AUTHORIZING  
CONTINUED USE OF REMOTE TELECONFERENCING PROVISIONS (AB 361)**

**WHEREAS**, the City Council of the City of Selma (“City Council”) is committed to open and transparent government, and full compliance with the Ralph M. Brown Act (“Brown Act”); and

**WHEREAS**, the Brown Act generally requires that a public agency take certain actions in order to use teleconferencing to attend a public meeting virtually; and

**WHEREAS**, the City Council recognizes that a local emergency persists due to the worldwide COVID-19 pandemic; and

**WHEREAS**, the California Legislature has recognized the ongoing state of emergency due to the COVID-19 pandemic and has responded by creating an additional means for public meetings to be held via teleconference (inclusive of internet-based virtual meetings); and

**WHEREAS**, on September 16, 2021, the California legislature passed Assembly Bill (“AB”) 361, which amends Government Code, section 54953 and permits a local agency to use teleconferencing to conduct its meetings in any of the following circumstances: (A) the legislative body holds a meeting during a proclaimed state of emergency, and state or local officials have imposed or recommended measures to promote social distancing; (B) the legislative body holds a meeting during a proclaimed state of emergency for the purpose of determining, by majority vote, whether as a result of the emergency, meeting in person would present imminent risks to the health or safety of attendees; or (C) the legislative body holds a meeting during a proclaimed state of emergency and has determined, by majority vote, pursuant to subparagraph (B), that, as a result of the emergency, meeting in person would present imminent risks to the health or safety of attendees; and

**WHEREAS**, in order for the City Council to use teleconferencing as allowed by AB 361 after October 1, 2021, it must first adopt findings in a resolution, allowing the City Council to conduct teleconferenced meetings for a period of thirty (30) days; and

**WHEREAS**, the City Council initially approved Resolution No. 2021-57R on September 27, 2021; and

**WHEREAS**, on October 18, 2021, the City Council approved Resolution No. 2021-60R; and

**WHEREAS**, on November 15, 2021, the City Council approved Resolution No. 2021-67R; and

**WHEREAS**, on December 6, 2021, the City Council approved Resolution No. 2021-70R; and

**WHEREAS**, on December 21, 2021, the City Council approved Resolution No. 2021-72R; and

**WHEREAS**, on January 18, 2022, the City Council approved Resolution No. 2022-1R; and

**WHEREAS**, on February 7, 2022, the City Council approved Resolution No. 2022-6R; and

**WHEREAS**, on March 7, 2022, the City Council approved Resolution No. 2022-15R; and

**WHEREAS**, on April 4, 2022, the City Council approved Resolution No. 2022-28R; and



**WHEREAS**, on May 2, 2022, the City Council approved Resolution No. 2022-38R; and  
**WHEREAS**, on June 7, 2022, the City Council approved Resolution No. 2022-42R; and

**WHEREAS**, Governor Gavin Newsom declared a state of emergency for the State of California due to the COVID-19 pandemic in his order entitled “Proclamation of a State of Emergency,” signed March 4, 2020; and

**WHEREAS**, the California Occupational and Safety Health Administration (OSHA) continues to recommend certain social distancing requirements, as described in detail in California Code of Regulations Title 8, section 3205 Covid Prevention; and

**WHEREAS**, the Fresno County Department of Public Health supports the well-being of its communities and County residents and recommends ways to slow the spread of COVID-19 including through social distancing (i.e., “staying at least 6 feet (about 2 arm lengths) from others who don’t live with you” and by avoiding crowds. The Fresno County Department of Public Health states “[t]he more people you are in contact with, the more likely you are to be exposed to COVID-19.”

**WHEREAS**, the City Council hereby finds that the state and local emergencies have caused and will continue to cause imminent risks to the health or safety of attendees; and

**WHEREAS**, the City Council is conducting its meetings through the use of telephonic and internet-based services so that members of the public may observe and participate in meetings and offer public comment.

**NOW THEREFORE, BE IT RESOLVED**, that the recitals set forth above are true and correct and fully incorporated into this Resolution by reference.

**BE IT FURTHER RESOLVED**, that the City Council is conducting meetings during a state of emergency and OSHA recommends measures to promote social distancing; and/or

**BE IT FURTHER RESOLVED**, that the City Council has determined that given the state of emergency, holding in-person only meetings would present imminent risks to the health or safety of attendees.

**BE IT FURTHER RESOLVED**, that the actions taken by the City Council through this resolution shall be applied to all City committees governed by the Brown Act unless otherwise desired by that committee.

**BE IT FURTHER RESOLVED**, the City Council authorizes the City Manager or their designee(s) to take all actions necessary to conduct City Council meetings in accordance with Government Code section 54953(e) and all other applicable provisions of the Brown Act, using teleconferencing for a period of thirty (30) days from the adoption of this Resolution after which the City Council will again reconsider the circumstances of the state of emergency.

**PASSED AND ADOPTED** by the Selma City Council on this 20<sup>th</sup> day of June 2022, by the following vote:

AYES: COUNCIL MEMBERS:  
NOES: COUNCIL MEMBERS:  
ABSTAIN: COUNCIL MEMBERS:  
ABSENT: COUNCIL MEMBERS:

(Signatures on the following page)

ATTEST:

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Scott Robertson, Mayor

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Reyna Rivera, City Clerk

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**ITEM NO: 1.b.**

**SUBJECT:** Consideration for a Resolution Approving the Project list for Senate Bill 1 (SB 1) Funding for FY 2022/2023

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**BACKGROUND:** On April 28, 2017, the Governor signed Senate Bill ("SB") 1 to address basic road maintenance, rehabilitation and critical safety needs on the state highway and local road system. SB1 established requirements for holding local governments accountable for the efficient use of public funds to maintain public streets and roads. Under the provisions of SB1, funds from the Road Maintenance and Rehabilitation Account ("RMRA") may be used for City projects that meet certain criteria and requires that eligible cities submit a list of proposed projects to be funded with these funds pursuant to an adopted city budget.

Cities are allocated RMRA funds based on population, and in order to use the RMRA funds, projects must be the following qualifications: considered basic road maintenance and road rehabilitation projects, and or critical safety projects.

**DISCUSSION:** The projects being submitted for the 2022-2023 funding cycle are:

1. Alton Street (E Street to F Street), E Street (Alton Street to Gary Street), F Street (Alton Street to Cooper Street), and Oak Street (D Street to F Street) Street Reconstruction:  
Reconstruction of roadway structural sections and upgrades to curb ramps to current ADA standards.

The Engineer's estimate for this project is \$597,500.00. The estimated useful life of the project is 20-25 Years. Estimated completion date is December 2023.

The projects are scalable depending on the funds available from SB1.

**FISCAL IMPACT:** None at this time.

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**RECOMMENDATION:** Adopt the Resolution Approving the Project list for Senate Bill 1 (SB 1) Funding for FY 2022/2023.

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Philip L. Romero, Interim City Engineer

Fernando Santillan, City Manager

**RESOLUTION NO. 2022 – \_\_\_\_ R**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SELMA ADOPTING  
A LIST OF PROJECTS FOR FISCAL YEAR 2022-23 FUNDED BY  
SB 1: THE ROAD REPAIR AND ACCOUNTABILITY ACT OF 2017**

**WHEREAS**, Senate Bill 1 (SB 1), the Road Repair and Accountability Act of 2017 (Chapter 5, Statutes of 2017) was passed by the Legislature and Signed into law by the Governor in April 2017 to address the significant multi-modal transportation funding shortfalls statewide; and

**WHEREAS**, SB 1 includes accountability and transparency provisions that will ensure the residents of our City of Selma are aware of the projects proposed for funding in our community and which projects have been completed each fiscal year; and

**WHEREAS**, the City of Selma must adopt by resolution a list of projects proposed to receive funding from the Road Maintenance and Rehabilitation Account (“RMRA”), created by SB 1, which must include a description and the location of each proposed project, a proposed schedule for the project’s completion, and the estimated useful life of the improvement; and

**WHEREAS**, the City of Selma will receive an estimated \$558,173 in RMRA funding in Fiscal Year 2022-2023 from SB 1; and

**WHEREAS**, this is the sixth year in which the City of Selma is receiving SB 1 funding and will enable the City of Selma to continue essential road maintenance and rehabilitation projects, safety improvements, repairing and replacing aging bridges, and increasing access and mobility options for the traveling public that would not have otherwise been possible without SB 1; and

**WHEREAS**, the City of Selma has undergone a robust public process to ensure public input into our community’s transportation priorities/the project list; and

**WHEREAS**, the City of Selma used a Pavement Management System to develop the SB 1 project list to ensure revenues are being used on the most high-priority and cost-effective projects that also meet the community’s priorities for transportation investment; and

**WHEREAS**, the funding from SB 1 will help the City of Selma maintain and rehabilitate multiple streets throughout the City of Selma this year and similar projects into the future; and

**WHEREAS**, the 2020 California Statewide Local Streets and Roads Needs Assessment found that the City of Selma’s streets and roads are in an “poor” condition and this revenue will help us increase the overall quality of our road system and over the next decade will bring our streets and roads into a “good” condition; and

**WHEREAS**, the SB 1 project list and overall investment in our local streets and roads infrastructure with a focus on basic maintenance and safety, investing in complete streets infrastructure, and using cutting-edge technology, materials and practices, will have significant positive benefits to the City of Selma and have significant positive co-benefits statewide.

**NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF SELMA  
HEREBY FINDS, DETERMINES AND RESOLVES AS FOLLOWS:**

1. The forgoing recitals are true and correct and are incorporated herein by reference.

2. The following list of newly proposed projects will be funded in-part or solely with Fiscal Year 2022-2023 Road Maintenance and Rehabilitation Account revenues:

Project Title:

- Alton Street, E Street, F Street, and Oak Street Reconstruction.

Project Description:

- Reconstruction of roadway structural sections and upgrades to curb ramps to current ADA standards.

Project Location:

- Alton Street between E Street and F Street.
- E Street between Alton Street and Gary Street.
- F Street between Alton Street and Cooper Street.
- Oak Street between D Street and F Street.

Estimated Project Schedule:

- Start Date – August 2023
- Completion Date – December 2023

Estimated Project Useful Life:

- 20-25 Years

3. The following previously proposed and adopted projects may utilize Fiscal Year 2022-23 Road Maintenance and Rehabilitation Account revenues in their delivery. With the relisting of these projects in the adopted fiscal year resolution, the City of Selma is reaffirming to the public and the State our intent to fund these projects with Road Maintenance and Rehabilitation Account revenues:

- No previous proposed projects are anticipated to use fiscal year 2022-23 RMRA funds.

4. The provisions of this Resolution are severable and if any provision, clause, sentence, word, or part thereof is held illegal, invalid, unconstitutional, or inapplicable to any person or circumstances, such illegality, invalidity, unconstitutionality, or inapplicability shall not affect or impair any of the remaining provisions, clauses, sentences, sections, words or parts thereof of the Resolution or their applicability to other persons or circumstances.

I, Reyna Rivera, City Clerk to the City of Selma do hereby certify that the foregoing Resolution was approved at a regular meeting of the City Council of the City of Selma on the 20th day of June, 2022 by the following vote:

AYES: COUNCILMEMBERS:

NOES: COUNCILMEMBERS:

ABSTAIN: COUNCILMEMBERS:

ABSENT: COUNCILMEMBERS:

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Scott Robertson, Mayor

ATTEST:

By: \_\_\_\_\_  
Reyna Rivera, City Clerk

**CITY MANAGER'S/STAFF'S REPORT  
CITY COUNCIL MEETING:**

June 20, 2022

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**ITEM NO:** 1.c.

**SUBJECT:** Consideration of a Resolution adopting the City's Annual Appropriations Limit for Fiscal Year 2022-23, Pursuant to Article XIII B of the California Constitution

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**DISCUSSION:** Proposition 4 (1979) added Article XIII B to the California Constitution, and the goal was to limit the growth in appropriations of both state and local government to changes in the cost of living and population in order to control spending levels. These limits are also referred to as "Gann Limits" in reference to one of the measure's co-authors. The measure requires that a complex series of calculations be performed each year to prepare the appropriations limit.

Each year the Department of Finance releases a letter titled, "Price Factor and Population Information." The letter provides the California per capita personal income percentage of change over prior year and each city's population change. Both factors are needed to determine the growth factor. The formula is as follows:

Per Capita Cost of Living\*Population Change=Growth Factor

$$1.00073 * 1.0723 = 1.08013$$

This factor is then applied to the adjusted appropriation limit from the prior year to determine the new limit.

$$35,523,227 * 1.08013 = 38,369,625$$

The attached Resolution and Exhibit meet the requirement and is hereby submitted for Council consideration.

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**RECOMMENDATION:** Council adopt the attached Resolution setting the Fiscal Year 2022-23 appropriations limit.

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Emily A. Boyd, Special Projects Manager

Fernando Santillan, City Manager

**RESOLUTION NO. 2022 – \_\_R**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SELMA  
ADOPTING THE CITY’S ANNUAL APPROPRIATIONS  
LIMIT FOR FISCAL YEAR 2022-23, PURSUANT TO ARTICLE XIII B OF THE  
CALIFORNIA CONSTITUTION**

**WHEREAS**, Article XIII B of the California Constitution requires cities to adopt annual Appropriations Limits; and

**WHEREAS**, pursuant to Government Code 7910, the annual Appropriations Limit must be established by resolution each year at a regularly scheduled meeting or a noticed special meeting; and

**WHEREAS**, City Staff has calculated the Appropriations Limit using the Department of Finance letter released annually regarding price factor and population information.

**NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF SELMA HEREBY FINDS, DETERMINES AND RESOLVES AS FOLLOWS:**

**SECTION 1.** The above findings are true and correct and are incorporated herein by reference.

**SECTION 2.** The Appropriations Limit for the City for Fiscal Year 2022-23 is hereby approved and established at \$38,369,625.

**SECTION 3.** The Appropriations Limit was calculated by using the per capita personal income percentage change for the state and the population change for the City to determine the growth factor as set forth in Exhibit "A", attached hereto and incorporated herein by reference.

**SECTION 4.** The provisions of this Resolution are severable and if any provision, clause, sentence, word or part thereof is held illegal, invalid, unconstitutional, or inapplicable to any person or circumstances, such illegality, invalidity, unconstitutionality, or inapplicability shall not affect or impair any of the remaining provisions, clauses, sentences, sections, words or parts thereof of the Resolution or their applicability to other persons or circumstances.

**SECTION 5.** That the City Clerk shall certify to the adoption of this Resolution and that the same shall be in full force and effect.



PASSED, APPROVED and ADOPTED by the City Council of the City of Selma at a regular meeting this 20<sup>th</sup> day of June, 2022, by the following vote:

AYES:	COUNCIL MEMBERS:
NOES:	COUNCIL MEMBERS:
ABSTAIN:	COUNCIL MEMBERS:
ABSENT:	COUNCIL MEMBERS:

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Scott Robertson, Mayor

ATTEST:

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Reyna Rivera, City Clerk

## Exhibit A

### Schedule to Calculate GANN Appropriation Limit Fiscal Year 2022-2023

Fiscal Year 2021-2022 Appropriation limit, adopted		35,523,227
A. Population Growth Adjustment	1.0073	
B. Inflation Adjustment, CPI	<u>1.0723</u>	
Growth Factor (A x B)	1.0801278	
Increase in Appropriation Limit		38,369,625

Changes to Appropriation Limits for years subsequent to 1986-87 per amendment  
to Article XIII of the California Constitution by 1990 Proposition 111.

Adjustment factors provided by the Department of Finance annual Price Factor and Population Information  
Bulletin

**CITY MANAGER'S/STAFF'S REPORT  
CITY COUNCIL MEETING:**

June 20, 2022

**ITEM NO:** 1.d.

**SUBJECT:** Consideration of Agreement Addendum No. 1 with NHA Advisors  
for the Continuation of Municipal Advisor Services for the City of Selma

**BACKGROUND:** The City has been utilizing the services of NHA Advisors since 2010 for Municipal Advisors Consulting. They have worked on multiple transactions that affected the City, the Successor Agency, and Public Financing Authority's financial obligations and continued reporting. Some examples of this are the 2014 Revenue Bond, 2015 Refunding Lease Bond, and the 2017 General Obligation Bond (Measure P). Most recently, they have worked on analysis for issuance of Pension Obligation Bonds, as well as assisting staff with filing appropriate California Debt and Investment Advisory Commission (CDIAC) compliance reports.

NHA has provided financial services with the highest level of customer service and professionalism, and remains a valued partner as the City works to address financial planning needs. The current agreement is for the term of July 1, 2019 through June 30, 2022. The proposed addendum will continue NHA Services for another two years, through June 30, 2024, to ensure continuity for the financial projects currently underway.

Attached for Council's consideration is Addendum No. 1 to the Professional Services Agreement with NHA Advisors, LLC, which updates the Term and the Not to Exceed Amount. A copy of the original agreement is also attached for Council's reference.

<b><u>COST:</u></b>	<b><u>BUDGET IMPACT:</u></b>
An additional Not to Exceed amount of \$12,750 for FY22-23 and \$12,750 for FY23-24	Included in FY22-23 Proposed Operating Budget
<b><u>FUNDING:</u></b>	<b><u>ON-GOING COST:</u></b>
Funding Source: General Fund  Fund Balance: Estimated Fund Balance as of 6-30-22: \$12,267,338	<i>None.</i>

**RECOMMENDATION:** Approve and Authorize the City Manager to Sign an Agreement Addendum with NHA Advisors for the Continuation of Professional Financial services for the City of Selma.

Emily A. Boyd, Special Projects Manager

Fernando Santillan, City Manager

## **CITY OF SELMA**

### **PROFESSIONAL SERVICES AGREEMENT**

This PROFESSIONAL SERVICES AGREEMENT ("Agreement"), is made and effective as of July 1, 2019 ("Effective Date"), between the City of Selma, a municipal corporation ("City") and NHA Advisors, LLC, a California corporation ("Consultant"). The City and Consultant are hereinafter collectively referred to as the "Parties".

#### **RECITALS**

**WHEREAS**, City desires to engage Consultant to perform the services described herein, and Consultant desires to perform such services in accordance with the terms and conditions set forth herein.

**NOW, THEREFORE**, for and in consideration of the mutual covenants and conditions herein contained, City and Consultant agree as follows:

#### **1. TERM**

This Agreement shall commence on the Effective Date, and shall remain and continue in effect until tasks described herein are completed, but in no event later than June 30, 2022, unless sooner terminated pursuant to the provisions of this Agreement.

#### **2. SERVICES**

(a) Consultant shall perform the tasks ("Services") described and set forth in Exhibit A, attached hereto and incorporated herein as though set forth in full. ("Scope of Services"). Tasks other than those specifically described in the Scope of Services shall not be performed without prior written approval of the City. The Services shall be performed by Consultant, unless prior written approval is first obtained from the City. In the event of conflict or inconsistency between the terms of this Agreement and Exhibit A, the terms of this Agreement shall prevail.

(b) City shall have the right to request, in writing, changes to the Services. Any such changes mutually agreed upon by the Parties, and any corresponding increase or decrease in compensation, shall be incorporated by written amendment to this Agreement.

(c) Consultant shall perform all Services in a manner reasonably satisfactory to the City and in a first-class manner in conformance with the standards of quality normally observed by an entity providing municipal advisor services, serving a municipal agency.

(d) Consultant shall comply with all applicable federal, state, and local laws, regulations and ordinances in the performance of this Agreement, including but not limited to, the conflict of interest provisions of Government Code Section 1090 and the Political Reform Act (Government Code Section 81000 *et seq.*). During the term of this

Agreement, Consultant shall not perform any work for another person or entity for whom Consultant was not working on the Effective Date if both (i) such work would require Consultant to abstain from a decision under this Agreement pursuant to a conflict of interest statute or law; and (ii) City has not consented in writing to Consultant's performance of such work. No officer or employee of City shall have any financial interest in this Agreement that would violate California Government Code Sections 1090 *et seq.* Consultant hereby warrants that it is not now, nor has it been in the previous twelve (12) months, an employee, agent, appointee, or official of the City. If Consultant was an employee, agent, appointee, or official of the City in the previous twelve (12) months, Consultant warrants that it did not participate in any manner in the forming of this Agreement. Consultant understands that, if this Agreement is made in violation of Government Code §1090 *et. seq.*, the entire Agreement is void and Consultant will not be entitled to any compensation for Services performed pursuant to this Agreement, and Consultant will be required to reimburse the City for any sums paid to the Consultant. Consultant understands that, in addition to the foregoing, it may be subject to criminal prosecution for a violation of Government Code § 1090 and, if applicable, will be disqualified from holding public office in the State of California.

(e) Consultant represents that it has, or will secure at its own expense, all licensed personnel required to perform the Services. All Services shall be performed by Consultant or under its supervision, and all personnel engaged in the Services shall be qualified and licensed to perform such services.

### **3. MANAGEMENT**

City's City Manager shall represent the City in all matters pertaining to the administration of this Agreement, review and approval of all products submitted by Consultant, but shall have no authority to modify the Services or the compensation due to Consultant.

### **4. PAYMENT**

(a) The City agrees to pay Consultant monthly, in accordance with the payment rates and terms and the schedule of payment as set forth in Exhibit B ("Rate Schedule"), attached hereto and incorporated herein by this reference as though set forth in full, based upon actual time spent on the above tasks. This amount shall not exceed Ten Thousand Dollars (\$10,000.00) annually for the total Term of the Agreement unless additional payment is approved as provided in this Agreement.

(b) Consultant shall not be compensated for any services rendered in connection with its performance of this Agreement which are in addition to those set forth herein, unless such additional services are authorized in advance and in writing by the City. Consultant shall be compensated for any additional services in the amounts and in the manner as agreed to by City and Consultant at the time City's written authorization is given to Consultant for the performance of said services.

(c) Consultant shall submit invoices monthly for actual services performed. Invoices shall be submitted on or about the first business day of each month, or as soon thereafter as practical, for services provided in the previous month. Payment shall be made within thirty (30) days of receipt of each invoice as to all non-disputed fees. If the City disputes any of Consultant's fees it shall give written notice to Consultant within thirty (30) days of receipt of an invoice of any disputed fees set forth on the invoice. Any final payment under this Agreement shall be made within 45 days of receipt of an invoice therefore.

## **5. SUSPENSION OR TERMINATION OF AGREEMENT**

(a) The City may at any time, for any reason, with or without cause, suspend or terminate this Agreement, or any portion hereof, by serving upon the Consultant at least ten (10) days prior written notice. Upon receipt of said notice, the Consultant shall immediately cease all work under this Agreement, unless the notice provides otherwise. If the City suspends or terminates a portion of this Agreement such suspension or termination shall not make void or invalidate the remainder of this Agreement.

(b) In the event this Agreement is terminated pursuant to this Section, the City shall pay to Consultant the actual value of the work performed up to the time of termination, provided that the work performed is of value to the City. Upon termination of the Agreement pursuant to this Section, the Consultant shall submit an invoice to the City pursuant to Section 4 of this Agreement.

## **6. OWNERSHIP OF DOCUMENTS**

(a) Consultant shall maintain complete and accurate records with respect to sales, costs, expenses, receipts, and other such information required by City that relate to the performance of services under this Agreement. Consultant shall maintain adequate records of services provided in sufficient detail to permit an evaluation of services. All such records shall be maintained in accordance with generally accepted accounting principles and shall be clearly identified and readily accessible. Consultant shall provide free access to the representatives of City or its designees at reasonable times to review such books and records; shall give City the right to examine and audit said books and records; shall permit City to make transcripts or copies therefrom as necessary; and shall allow inspection of all work, data, documents, proceedings, and activities related to this Agreement. Such records, together with supporting documents, shall be maintained for a period of three (3) years after receipt of final payment.

(b) Upon completion of, or in the event of termination or suspension of this Agreement, all original documents, designs, drawings, maps, models, computer files, surveys, notes, and other documents prepared in the course of providing the services to be performed pursuant to this Agreement shall become the sole property of the City and may be used, reused, or otherwise disposed of by the City without the permission of the Consultant. With respect to computer files, Consultant shall make available to the City, at the Consultant's office, and upon reasonable written request by the City, the necessary computer software and hardware for purposes of accessing, compiling, transferring, copying and/or printing computer files. Consultant hereby grants to City all right, title, and interest,

including any copyright, in and to the documents, designs, drawings, maps, models, computer files, surveys, notes, and other documents prepared by Consultant in the course of providing the services under this Agreement. All reports, documents, or other written material developed by Consultant in the performance of the Services pursuant to this Agreement, shall be and remain the property of the City.

## **7. INDEMNIFICATION**

### **(a) Indemnity for professional liability**

When the law establishes a professional standard of care for Consultant's Services, to the fullest extent permitted by law, Consultant shall indemnify, protect, defend and hold harmless the City and any and all of its officials, employees and agents ("Indemnified Parties") from and against any and all losses, liabilities, damages, costs and expenses, including legal counsel's fees and costs caused in whole or in part by any negligent or wrongful act, error or omission of Consultant, its officers, agents, employees or Subconsultants (or any agency or individual that Consultant shall bear the legal liability thereof) in the performance of professional services under this Agreement.

### **(b) Indemnity for other than professional liability**

Other than in the performance of professional services and to the full extent permitted by law, Consultant shall indemnify, defend and hold harmless City, and any and all of its employees, officials and agents from and against any liability (including liability for claims, suits, actions, arbitration proceedings, administrative proceedings, regulatory proceedings, losses, expenses or costs of any kind, whether actual, alleged or threatened, including legal counsel fees and costs, court costs, interest, defense costs, and expert witness fees), where the same arise out of, are a consequence of, or are in any way attributable to, in whole or in part, the performance of this Agreement by Consultant or by any individual or agency for which Consultant is legally liable, including but not limited to officers, agents, employees or subcontractors of Consultant.

(c) DUTY TO DEFEND. In the event the City, its officers, employees, agents and/or volunteers are made a party to any action, claim, lawsuit, or other adversarial proceeding arising from the performance of the services encompassed by this Agreement, and upon demand by City, Consultant shall have an immediate duty to defend the City at Consultant's cost or at City's option, to reimburse the City for its costs of defense, including reasonable attorney's fees and costs incurred in the defense of such matters.

Payment by City is not a condition precedent to enforcement of this indemnity. In the event of any dispute between Consultant and City, as to whether liability arises from the sole negligence of the City or its officers, employees, or agents, Consultant will be obligated to pay for City's defense until such time as a final judgment has been entered adjudicating the City as solely negligent. Consultant will not be entitled in the absence of such a determination to any reimbursement of defense costs including but not limited to attorney's fees, expert fees and costs of litigation.

## **8. INSURANCE**

Consultant shall maintain prior to the beginning of and for the duration of this Agreement insurance coverage as specified in Exhibit C attached hereto and incorporated herein by reference.

## **9. INDEPENDENT CONSULTANT**

(a) Consultant is and shall at all times remain as to the City a wholly independent consultant and/or independent contractor. The personnel performing the services under this Agreement on behalf of Consultant shall at all times be under Consultants exclusive direction and control. Neither City nor any of its officers, employees, or agents shall have control over the conduct of Consultant or any of Consultant's officers, employees, or agents, except as set forth in this Agreement. Consultant shall not at any time or in any manner represent that it or any of its officers, employees, or agents are in any manner officers, employees, or agents of the City. Consultant shall not incur or have the power to incur any debt, obligation, or liability whatever against the City, or bind the City in any manner.

(b) No employee benefits shall be available to Consultant in connection with the performance of this Agreement. Except for the fees paid to Consultant as provided in the Agreement, City shall not pay salaries, wages, or other compensation to Consultant for performing services hereunder for City. City shall not be liable for compensation or indemnification to Consultant for injury or sickness arising out of performing services hereunder.

## **10. LEGAL RESPONSIBILITIES**

The Consultant shall keep itself informed of State and Federal laws and regulations which in any manner affect those employed by it or in any way affect the performance of its service pursuant to this Agreement. The Consultant shall at all times observe and comply with all such laws and regulations. The City, and its officers and employees, shall not be liable at law or in equity occasioned by failure of the Consultant to comply with this Section.

## **11. UNDUE INFLUENCE**

Consultant declares and warrants that no undue influence or pressure was used against or in concert with any officer or employee of the City in connection with the award, terms or implementation of this Agreement, including any method of coercion, confidential financial arrangement, or financial inducement. No officer or employee of the City has or will receive compensation, directly or indirectly, from Consultant, or from any officer, employee or agent of Consultant, in connection with the award of this Agreement or any work to be conducted as a result of this Agreement. Violation of this Section shall be a material breach of this Agreement entitling the City to any and all remedies at law or in equity.

## **12. NO BENEFIT TO ARISE TO LOCAL OFFICERS AND EMPLOYEES**

No member, officer, or employee of City, or their designees or agents, and no public official who exercises authority over or responsibilities with respect to the Project during



his/her tenure or for one year thereafter, shall have any interest, direct or indirect, in any agreement or sub-agreement, or the proceeds thereof, for work to be performed in connection with the Project performed under this Agreement.

### **13. RELEASE OF INFORMATION/CONFLICTS OF INTEREST**

(a) All information gained by Consultant in performance of this Agreement shall be considered confidential and shall not be released by Consultant without City's prior written authorization. Consultant, its officers, employees, agents, or subconsultants, shall not without written authorization from the City, voluntarily provide declarations, letters of support, testimony at depositions, response to interrogatories, or other information concerning the work performed under this Agreement or relating to any project or property located within the City, unless otherwise required by law or court order. (b) Consultant shall promptly notify City should Consultant, its officers, employees, agents, or subconsultants be served with any summons, complaint, subpoena, notice of deposition, request for documents, interrogatories, request for admissions, or other discovery request ("Discovery"), court order, or subpoena from any person or party regarding this Agreement and the work performed there under or with respect to any project or property located within the City, unless Consultant is prohibited by law from informing the City of such Discovery, court order or subpoena. City retains the right, but has no obligation, to represent Consultant and/or be present at any deposition, hearing, or similar proceeding as allowed by law. Unless City is a party to the lawsuit, arbitration, or administrative proceeding and is adverse to Consultant in such proceeding, Consultant agrees to cooperate fully with the City and to provide the opportunity to review any response to discovery requests provided by Consultant. However, City's right to review any such response does not imply or mean the right by City to control, direct, or rewrite said response.

### **14. NOTICES**

Any notices which either party may desire to give to the other party under this Agreement must be in writing and may be given either by (i) personal service, (ii) delivery by a reputable document delivery service, such as but not limited to, Federal Express, which provides a receipt showing date and time of delivery, or (iii) mailing in the United States Mail, certified mail, postage prepaid, return receipt requested, addressed to the address of the party as set forth below or at any other address as that party may later designate by notice:

To City: City of Selma  
1710 Tucker Street  
Selma, CA 93662  
Attention: City Manager

With a Copy To: Bianca Sparks Rojas, City Attorney  
Casso & Sparks, LLP  
13200 Crossroads Parkway North, Suite 345  
City of Industry, CA 91746

To Consultant: NHA Advisors, LLC  
4040 Civic Center Drive, Suite 200  
San Rafael, CA 94903  
Attention: Rob Schmidt

**15. ASSIGNMENT**

The Consultant shall not assign the performance of this Agreement, nor any part thereof, nor any monies due hereunder, without prior written consent of the City.

Before retaining or contracting with any subconsultant for any services under this Agreement, Consultant shall provide City with the identity of the proposed subconsultant, a copy of the proposed written contract between Consultant and such subconsultant which shall include and indemnity provision similar to the one provided herein and identifying City as an indemnified party, or an incorporation of the indemnity provision provided herein, and proof that such proposed subconsultant carries insurance at least equal to that required by this Agreement or obtain a written waiver from the City for such insurance.

Notwithstanding Consultant's use of any subconsultant, Consultant shall be responsible to the City for the performance of its subconsultant as it would be if Consultant had performed the Services itself. Nothing in this Agreement shall be deemed or construed to create a contractual relationship between the City and any subconsultant employed by Consultant. Consultant shall be solely responsible for payments to any subconsultants. Consultant shall indemnify, defend and hold harmless the Indemnified Parties for any claims arising from, or related to, the services performed by a subconsultant under this Agreement.

**16. GOVERNING LAW/ATTORNEYS' FEES**

The City and Consultant understand and agree that the laws of the State of California shall govern the rights, obligations, duties, and liabilities of the parties to this Agreement and also govern the interpretation of this Agreement. Any litigation concerning this Agreement shall take place in the municipal, superior, or federal district court in Los Angeles County, California. If any action at law or suit in equity is brought to enforce or interpret the provisions of this Agreement, or arising out of or relating to the Services provided by Consultant under this Agreement, the prevailing party shall be entitled to reasonable attorneys' fees and all related costs, including costs of expert witnesses and consultants, as well as costs on appeal, in addition to any other relief to which it may be entitled.

**17. ENTIRE AGREEMENT**

This Agreement contains the entire understanding between the Parties relating to the obligations of the Parties described in this Agreement. All prior or contemporaneous agreements, understandings, representations, and statements, oral or written and pertaining to the subject of this Agreement or with respect to the terms and conditions of this Agreement, are merged into this Agreement and shall be of no further force or effect. Each

party is entering into this Agreement based solely upon the representations set forth herein and upon each party's own independent investigation of any and all facts such party deems material.

**18. SEVERABILITY**

If any term or provision of this Agreement or the application thereof to any person or circumstance shall, to any extent, be invalid or unenforceable, then such term or provision shall be amended to, and solely to, the extent necessary to cure such invalidity or unenforceability, and in its amended form shall be enforceable. In such event, the remainder of this Agreement, or the application of such term or provision to persons or circumstances other than those as to which it is held invalid or unenforceable, shall not be affected thereby, and each term and provision of this Agreement shall be valid and be enforced to the fullest extent permitted by law.

**19. COUNTERPARTS**

This Agreement may be executed in multiple counterparts, each of which shall be deemed an original, but all of which taken together shall constitute one and the same instrument.

**20. CAPTIONS**

The captions appearing at the commencement of the sections hereof, and in any paragraph thereof, are descriptive only and shall have no significance in the interpretation of this Agreement.

**21. WAIVER**

The waiver by City or Consultant of any breach of any term, covenant or condition herein contained shall not be deemed to be a waiver of such term, covenant or condition or of any subsequent breach of the same or any other term, covenant or condition herein contained. No term, covenant or condition of this Agreement shall be deemed to have been waived by City or Consultant unless in writing.

**22. REMEDIES**

Each right, power and remedy provided for herein or now or hereafter existing at law, in equity, by statute, or otherwise shall be cumulative and shall be in addition to every other right, power, or remedy provided for herein or now or hereafter existing at law, in equity, by statute, or otherwise. The exercise, the commencement of the exercise, or the forbearance of the exercise by any party of any one or more of such rights, powers or remedies shall not preclude the simultaneous or later exercise by such party of any of all of such other rights, powers or remedies.

**23. AUTHORITY TO EXECUTE THIS AGREEMENT**

The person or persons executing this Agreement on behalf of Consultant represents and warrants that he/she has the authority to execute this Agreement on behalf of the Consultant and has the authority to bind Consultant to the performance of its obligations hereunder.

IN WITNESS WHEREOF, the Parties hereto have caused this Agreement to be executed as of the Effective Date.

**“CITY”**  
**City of Selma**

By: \_\_\_\_\_  
Scott Robertson, Mayor

**“CONSULTANT”**  
NHA Advisors, LLC

By: \_\_\_\_\_  
Rob Schmidt, Vice President

**Attest:**

By: \_\_\_\_\_  
Reyna Rivera, City Clerk

**Approved as to form:**

By: \_\_\_\_\_  
Bianca Sparks Rojas, City Attorney

Attachments:	Exhibit A	Scope of Services
	Exhibit B	Rate Schedule
	Exhibit C	Insurance Requirements

## EXHIBIT A

### SCOPE OF SERVICES

#### **SCOPE OF SERVICES & MUNICIPAL ADVISOR DISCLOSURES GENERAL CONSULTING AND CONTINUING DISCLOSURE AND CDIA REPORTING COMPLIANCE SERVICES**

##### **Task 1: General Consulting Services**

Consultant will work with the City to develop funding strategies, options for project finance, and other general advice as needed by City staff. The scope of work will generally include, but is not limited to, the following services:

##### **◆ General Financial Assistance**

- Work with City staff to review and provide advice on operational budgets
- Develop financial models for funding capital needs
- Assist in appropriate disclosure for annual financial reporting
- Assist in appropriate continuing disclosure for outstanding obligations requiring annual filing
- Review and respond to general questions related to public finance
- Assist staff with reports or information items related to financing strategies or opportunities
- Respond to general inquiries from staff

##### **◆ Development Finance**

- Review proposed development plans for public infrastructure requirement or other possible financeable components
- Develop initial funding model and tax impact of potential bond financing
- Work with City staff and property owner to understand financial impact of project scoping on future property tax collections
- Develop non-capital (services) funding vehicle if requested by the City
- Work with City staff, consultants and property owner to develop funding agreement

◆ **Utility Financing**

- Review the City's existing bond obligations
- Develop financial model addressing coverage requirements and future parity capacity
- Calculate feasibility of refinancing any outstanding obligations
- Develop financing options

◆ **General Fund Financing**

- Review the City's existing general fund obligations
- Calculate feasibility of refinancing any outstanding obligations
- Develop financing options
- Budget and cash flow review and analysis

◆ **Presentation to City Council, Staff or Other Stakeholders (as requested)**

- Develop presentation materials or memos detailing financing information
- Present information in any format as determined by City staff

**Task 2: Continuing Disclosure and CDIAC Reporting Compliance Services**

The City and its related entities are required to file periodic disclosure reporting with the Municipal Securities Rulemaking Board ("MSRB"), California Debt and Investment Advisory Commission ("CDIAC"), and in some cases, with the underwriter, bond insurer, trustee, or other parties for the City's debt obligations. The City desires to appoint NHA Advisors, LLC ("NHA Advisors") to assist with the compliance of these obligations.

**a) MSRB Continuing Disclosure Compliance (Rule 15c2-12):**

The City has publicly offered bond transactions requiring annual continuing disclosure reports ("Annual Reports") to be filed on the Electronic Municipal Market Access ("EMMA") system. Each obligation has distinct disclosure requirements. The primary reporting requirements generally include the filing of:

- Audited financial statements
- Other financial information and operating data
- Other material information
- Notices of Significant Events

Consultant will provide the following services:

- Prepare Annual Reports, as necessary

- Supervise and direct the City on issues related to its disclosure obligations
- Notify the City of pending due dates
- Assist in the tracking of rating changes and other Significant Events
- Prepare Significant Events notices, as necessary
- Serve as dissemination agent, which includes posting Annual Reports, notices, and other required documentation to EMMA and other required recipients
- File a report with the City certifying that each Annual Report has been provided pursuant to this Continuing Disclosure Certificate
- Provide ongoing support to the City staff as questions arise regarding its continuing disclosure obligations

Consultant will make its best efforts to monitor rating changes for both the issuer and bond insurer, if applicable, for each outstanding obligation as well as the other Significant Events listed below. To best meet this objective, open lines of communication between the City and Consultant are vital.

The City must notify Consultant immediately upon the occurrence of a Significant Event. Significant Events generally include:

- Principal and interest payment delinquencies
- Non-payment related defaults
- Unscheduled draws on debt service reserves reflecting financial difficulties
- Unscheduled draws on credit enhancements reflecting financial difficulties
- Substitution of credit or liquidity providers, or their failure to perform
- Adverse tax opinions or events affecting the tax-exempt status of the security
- Modifications to rights of security holders
- Contingent or unscheduled bond calls
- Defeasances
- Release, substitution, or sale of property securing repayment of the securities
- Rating changes

**b) CDIAC Annual Debt Transparency Reporting (SB 1029):**

Effective January 1, 2017, state and local issuers are required to submit an annual debt transparency report for any issue of debt for which they have submitted a Report of Final Sale to CDIAC during the reporting period. The annual debt transparency report is due to CDIAC no later than January 31<sup>st</sup> of each year (beginning January 31, 2018) for any debt outstanding at any point during the prior fiscal year. At a minimum, the annual debt transparency report will require issuers to include:

- Debt authorized during the reporting period, which shall include:
  - Debt authorized at the beginning of the reporting period
  - Debt authorized and issued during the reporting period
  - Debt authorized but not issued at the end of the reporting period
  - Debt authority that has lapsed during the reporting period
- Debt outstanding during the reporting period, which shall include the following:
  - Principal balance at the beginning of the reporting period
  - Principal paid during the reporting period

- Principal outstanding at the end of the reporting period
- The use of proceeds of issued debt during the reporting period, which shall include the following:
  - Debt proceeds available at the beginning of the reporting period
  - Proceeds spent during the reporting and the purposes for which it was spent
  - Debt proceeds remaining at the end of the reporting period

CDIAC has developed an online form, which is expected to evolve over time. Consultant will work with the City to complete and file these reports with CDIAC prior to January 31<sup>st</sup> each year.

**c) CDIAC Yearly Fiscal Status Reporting:**

*Mello-Roos Reporting* - All issuers selling community facilities district (“CFD”) bonds after January 1, 1993 are required to report certain information about the bond issues through the completion of CDIAC’s Yearly Fiscal Status Report and/or the Draw on the Reserve Fund or Default Report. Issuers are required to file a Yearly Fiscal Status Report if they have sold bonds on or before June 30<sup>th</sup> of each year and each year thereafter until the bonds are no longer outstanding. All issuers, regardless of when bonds are sold, are required to report any draw on reserve or default that occurs throughout the calendar year. Reports must be submitted to CDIAC no later than October 30<sup>th</sup> each year.

*Marks-Roos Reporting* - Any joint powers authority (“Authority”) selling bonds on or after January 1, 1996 that uses the proceeds to acquire one or more local obligations is required to report annually on the fiscal status of the Authority bonds and the local obligations acquired until the final maturity of the authority bonds. The report must be submitted to CDIAC no later than October 30<sup>th</sup> each year. CDIAC has developed the Marks-Roos Yearly Fiscal Status Report for Authority Issue to standardize and facilitate reporting on the Authority bonds. Reports must be submitted to CDIAC no later than October 30<sup>th</sup> each year.

Consultant will work with the City to ensure that all reports are completed and filed with CDIAC prior to October 30<sup>th</sup> each year.

**d) Private Placement Debt and Other Loan Reporting:**

The 2014 Assessment Revenue Bonds were purchased by CoBiz Financial Services Inc. The following annual information must be provided to CoBiz by December 1<sup>st</sup> of each year. Consultant will work with the City and its consultants to prepare and provide this information to CoBiz prior to December 1<sup>st</sup> of each year.

- Audited financial statements
- Aggregate annual assessment for each assessment district
- Annual value-to-lien calculations for each assessment district

In addition, the City provides annual redemption instructions to the Trustee for the 2014 Assessment Revenue Bonds. Consultant will be tasked with preparing these reports, which includes the following tasks:

- Request fund balances from the City
- Calculate excess funds available to prepay outstanding principal on the local obligations



- Calculate post-prepayment debt service schedule
- Prepare redemption instructions
- Send redemption instructions to the 1999 Trustee

**e) Historical Continuing Disclosure Audit and Remediation (Upon Request):**

The City has publicly offered bond transactions requiring annual continuing disclosure reports (“Annual Reports”) to be filed on the EMMA system. To ensure that the City is in full compliance with these obligations, Consultant will provide the following services:

- Review continuing disclosure certificates and prepare summary of disclosure requirements
- Review 5-year history of continuing disclosure filings to determine any instances of non-compliance
- Prepare missing or incomplete reports and/or material event notices
- Prepare a report summarizing findings and any remedies that were completed

**Municipal Advisor Disclosures**

**Fiduciary Duty**

Consultant is registered as a Municipal Advisor with the U. S. Securities and Exchange Commission (“SEC”) and Municipal Securities Rulemaking Board (“MSRB”). As such, Consultant has a fiduciary duty to the City and must provide both a Duty of Care and a Duty of Loyalty that entails the following.

*Duty of Care:*

- exercise due care in performing its municipal advisory activities;
- possess the degree of knowledge and expertise needed to provide the City with informed advice;
- make a reasonable inquiry as to the facts that are relevant to the City’s determination as to whether to proceed with a course of action or that form the basis for any advice provided to the City; and
- undertake a reasonable investigation to determine that Consultant is not forming any recommendation on materially inaccurate or incomplete information; Consultant must have a reasonable basis for:
  - any advice provided to or on behalf of the City;
  - any representations made in a certificate that it signs that will be reasonably foreseeably relied upon by the City, any other party involved in the municipal securities transaction or municipal financial product, or investors in the City securities; and
  - any information provided to the City or other parties involved in the municipal securities transaction in connection with the preparation of an official statement.

*Duty of Loyalty:*

Consultant must deal honestly and with the utmost good faith with the City and act in the City’s best interests without regard to the financial or other interests of Consultant. Consultant will eliminate or

provide full and fair disclosure (included herein) to Issuer about each material conflict of interest (as applicable). Consultant will not engage in municipal advisory activities with the City as a municipal entity, if it cannot manage or mitigate its conflicts in a manner that will permit it to act in the City's best interest.

#### Conflicts of Interest and Other Matters Requiring Disclosures

- As of the commencement date of the Project, there are no actual or potential conflicts of interest that **Consultant** is aware of that might impair its ability to render unbiased and competent advice or to fulfill its fiduciary duty. If **Consultant** becomes aware of any potential conflict of interest that arise after this disclosure, **Consultant** will disclose the detailed information in writing to the City in a timely manner.
- The fee paid to **Consultant** increases the cost of investment to the City. The increased cost occurs from compensating **Consultant** for municipal advisory services provided.
- **Consultant** does not act as principal in any of the transaction(s) related to its role/work on the Project.
- During the term of the municipal advisory relationship, any agreement between the City and **Consultant** will be promptly amended to reflect any material changes or additions.
- **Consultant** does not have any affiliate that provides any advice, service, or product to or on behalf of the City that is directly or indirectly related to the municipal advisory activities to be performed by **Consultant**;
- **Consultant** has not made any payments directly or indirectly to obtain or retain the City's municipal advisory business;
- **Consultant** has not received any payments from third parties to enlist **Consultant** recommendation to the City of its services, any municipal securities transaction or any municipal finance product;
- **Consultant** has not engaged in any fee-splitting arrangements involving **Consultant** and any provider of investments or services to the City;
- **Consultant** does not have a conflict of interest from compensation for municipal advisory activities to be performed, that is contingent on the size or closing of any transactions as to which **Consultant** is providing advice;
- **Consultant** does not have any other engagements or relationships that might impair **Consultant** ability either to render unbiased and competent advice to or on behalf of the City, or to fulfill its fiduciary duty to the City, as applicable; and
- **Consultant** does not have any legal or disciplinary event that is material to the City's evaluation of the municipal advisory or the integrity of its management or advisory personnel.

Pursuant to MSRB G-10, on Investor and Municipal Advisory Client Education and Protection, Municipal Advisors are required to provide certain written information to their municipal entity and obligated person clients which include the following:

- **Consultant** is currently registered as a Municipal Advisor with the SEC and the MSRB.
- Within the MSRB website at [www.msrb.org](http://www.msrb.org), the City may obtain the Municipal Advisory client brochure that is posted on the MSRB website. The brochure describes the protections that may be provided by the MSRB Rules along with how to file a complaint with financial regulatory authorities.

### Legal Events and Disciplinary History

**Consultant** does not have any legal events and disciplinary history on its Form MA and Form MA-I, which includes information about any criminal actions, regulatory actions, investigations, terminations, judgments, liens, civil judicial actions, customer complaints, arbitrations and civil litigation. The City may electronically access **Consultant** most recent Form MA and each most recent Form MA-I filed with the Commission at the following website:

[www.sec.gov/edgar/searchedgar/companysearch.html](http://www.sec.gov/edgar/searchedgar/companysearch.html)

There have been no material changes to a legal or disciplinary event disclosure on any Form MA or Form MA-I filed with the SEC.

### Recommendations

If **Consultant** makes a recommendation of a municipal securities transaction or municipal financial product or if the review of a recommendation of another party is requested in writing by the City and is within the scope of the engagement, **Consultant** will determine, based on the information obtained through reasonable diligence of **Consultant** whether a municipal securities transaction or municipal financial product is suitable for the City. In addition, **Consultant** will inform the City of:

- the evaluation of the material risks, potential benefits, structure, and other characteristics of the recommendation;
- the basis upon which **Consultant** reasonably believes that the recommended municipal securities transaction or municipal financial product is, or is not, suitable for the City; and
- whether **Consultant** has investigated or considered other reasonably feasible alternatives to the recommendation that might also or alternatively serve the City objectives.

If the City elects a course of action that is independent of or contrary to the advice provided by **Consultant**, **Consultant** is not required on that basis to disengage from the City.

### Record Retention

Effective July 1, 2014, pursuant to the SEC record retention regulations, **Consultant** is required to maintain in writing, all communication and created documents between **Consultant** and the City for five (5) years.

EXHIBIT B  
RATE SCHEDULE

**Task 1: General Consulting Services**

For services outlined in Task 1 of the Scope of Services, **Consultant** will be compensated based on time and materials required at the hourly rate schedule shown below. The not-to-exceed annual budget for these services, without further approval from the City, shall be **\$10,000.00**.

Staff Allocation	Hourly Rate
Principal	\$325
Vice President	\$275
Associate	\$225
Analyst	\$150
Administrative	\$ 75

**Task 1 Expenses** - All expenses will be billed directly at cost to the City. Expenses will be limited to those necessary for completion of the project.

**Task 2: Fixed Fee Billing**

For services outlined in Task 2 of the Scope of Services (Continuing Disclosure and CDIAC Reporting Compliance Services), Consultant shall be paid a fixed annual fee as detailed below.

**a) MSRB Continuing Disclosure Compliance (Rule 15c2-12):**

For services described in Task 2(a) of the Scope of Services of this EXHIBIT A, Consultant shall be paid a fixed annual fee payable upon successful submission of the Annual Reports. The following table provides a snapshot of the initial fees associated with the City's current obligations:

Existing MSRB Continuing Disclosure Reporting	Paid By	Annual Fee*†
2010A Tax Allocation Bonds	Successor Agency	\$1,500
2017 General Obligation Bonds	General Fund	\$1,500
<b>Total Annual Fee</b>		<b>\$3,000</b>

*\* Excludes the cost of data from third-party sources. Data costs will be passed on to the City with no additional markup.*

*† In the event that the City's audited financial statements are not available prior to the reporting due date, NHA Advisors may be required to file both unaudited and audited reports. A \$500 refiling fee will be assessed for each obligation that requires a second filing.*

As additional debt is issued, new continuing disclosure obligations will be billed at the flat fees shown below, on a case-by-case basis, based the amount of work required for each obligation:

Future MSRB Continuing Disclosure Reporting	Annual Fee
General Obligation Bonds	\$1,000-\$1,750
Certificates of Participation/Lease	\$1,000-\$2,000
Utility Revenue Bonds (Water, Sewer, etc.)	\$1,000-\$2,250
Successor Agency/Tax Allocation Bonds	\$1,500-\$2,250
Land Secured	\$1,500-\$2,500
Other	\$1,000-\$2,500

**b) CDIAC Annual Debt Transparency Reporting (SB 1029):**

For services described in Task 2(b) of the Scope of Services of this EXHIBIT A, Consultant shall be paid a fixed **annual fee of \$600 per required report**, payable upon successful submission of the reports. At present, the City has one (1) obligation outstanding that requires CDIAC Annual Debt Transparency Reporting. However, if debt is issued for the City's fire station project before the end of FY 2018-19, the City may have two (2) additional obligations that would require CDIAC Annual Debt Transparency Reporting beginning in 2020.

Annual Debt Transparency Reporting	Paid By	Annual Fee
2017 General Obligation Bonds	General Fund	\$600
<b>Total Annual Fee</b>		<b>\$ 600</b>

**c) CDIAC Yearly Fiscal Status Reporting:**

For services described in Task 2(c) of the Scope of Services of this EXHIBIT A, Consultant shall be paid a fixed **annual fee of \$500 per required report**, payable upon successful submission of the reports.

CDIAC Yearly Fiscal Status Reporting	Paid By	Annual Fee
None*	To be determined	\$0
<b>Total Annual Fee</b>		<b>\$ 0</b>

\* The City has elected to prepare the CDIAC annual debt reports for its outstanding 2014 Assessment Revenue Bonds.

**d) Private Placement Debt and Other Loan Reporting:**

For services described in Task 2(d) of the Scope of Services of this EXHIBIT A, Consultant shall be paid a fixed annual fee as detailed below. Fees for any future private placements will be determined at the time of issuance.

Private Placement Debt and Other Loan Reporting	Paid By	Annual Fee*
2014 Assessment Revenue Bonds – December 1 <sup>st</sup> Reporting	Assessment Annual Admin Expense	\$1,250
2014 Assessment Revenue Bonds – June 30 <sup>th</sup> Trustee Redemption Instructions	Assessment Annual Admin Expense	\$2,750
<b>Total Annual Fee</b>		<b>\$4,000</b>

\* Excludes the cost of data from third-party sources. Data costs will be passed on to the City with no additional markup.

**e) Historical Continuing Disclosure Audit and Remediation (Upon Request):**

Upon request, for services described in Task 2(e) of the Scope of Services of this EXHIBIT A, Consultant shall be paid a **one-time fee based on the following rate table, not-to-exceed \$2,500**, payable upon successful submission of a report summarizing its findings.

Staff Allocation	Hourly Rate
<b>Principal</b>	\$325
<b>Vice President</b>	\$275
<b>Associate</b>	\$225
<b>Analyst</b>	\$150
<b>Administrative</b>	\$ 75

**Grand Total Annual Fee** - The initial combined annual fee for the services outlined in this EXHIBIT A will be **\$7,600\***.

Task 2 Grand Total	Projected On-going Annual Fee*
Task 2(a): MSRB Continuing Disclosure Compliance	\$3,000
Task 2(b): CDIAC Annual Debt Transparency Reporting	\$600
Task 2(c): CDIAC Yearly Fiscal Status Reporting	\$0
Task 2(d): Private Placement Debt and Other Loan Reporting	\$4,000
Task 2(e): Historical Continuing Disclosure Audit	\$0
<b>Task 2 Grand Total Annual Fee</b>	<b>\$7,600</b>

\* As prior obligations mature or new debt is issued, the Scope of Services and annual budget for services will change in accordance with the fees outlined above.

**Task 2 Expenses** - No reimbursable expense shall be incurred without prior approval from the City. All expenses will be billed directly at cost to the City. Expenses will be limited to third-party contractor work and data purchases required to secure specific information required to complete the respective reports.

## EXHIBIT C

### INSURANCE REQUIREMENTS

Without limiting Consultant's indemnification of City, and prior to commencement of the Services, Consultant shall obtain, provide and maintain at its own expense during the term of this Agreement, policies of insurance of the type and amounts described below and in a form satisfactory to the City.

**General liability insurance.** Consultant shall maintain commercial general liability insurance with coverage at least as broad as Insurance Services Office form CG 00 01, in an amount not less than \$1,000,000.00 per occurrence, \$2,000,000.00 general aggregate, for bodily injury, personal injury, and property damage. The policy must include contractual liability that has not been amended. Any endorsement restricting standard ISO "insured contract" language will not be accepted.

**Automobile liability insurance.** Consultant shall maintain automobile insurance at least as broad as Insurance Services Office form CA 00 01 covering bodily injury and property damage for all activities of the Consultant arising out of or in connection with Work to be performed under this Agreement, including coverage for any owned, hired, non-owned or rented vehicles, in an amount not less than \$1,000,000.00 combined single limit for each accident.

**Professional liability (errors & omissions) insurance.** Consultant shall maintain professional liability insurance that covers the Services to be performed in connection with this Agreement, in the minimum amount of \$1,000,000 per claim and in the aggregate. Any policy inception date, continuity date, or retroactive date must be before the effective date of this agreement and Consultant agrees to maintain continuous coverage through a period no less than three years after completion of the services required by this agreement.

**Workers' compensation insurance.** Consultant shall maintain Workers' Compensation Insurance (Statutory Limits) and Employer's Liability Insurance (with limits of at least \$1,000,000.00).

Consultant shall submit to City, along with the certificate of insurance, a Waiver of Subrogation endorsement in favor of the City, its officers, agents, employees and volunteers.

**Proof of insurance.** Consultant shall provide certificates of insurance to City as evidence of the insurance coverage required herein, along with a waiver of subrogation endorsement for workers' compensation. Insurance certificates and endorsement must be approved by City's Risk Manager prior to commencement of performance. Current certification of insurance shall be kept on file with City at all times during the term of this contract. City reserves the right to require complete, certified copies of all required insurance policies, at any time.

**Duration of coverage.** Consultant shall procure and maintain for the duration of the contract insurance against claims for injuries to persons or damages to property, which may

arise from or in connection with the performance of the Services hereunder by Consultant, his agents, representatives, employees or subconsultants.

**Primary/noncontributing.** Coverage provided by Consultant shall be primary and any insurance or self-insurance procured or maintained by City shall not be required to contribute with it. The limits of insurance required herein may be satisfied by a combination of primary and umbrella or excess insurance. Any umbrella or excess insurance shall contain or be endorsed to contain a provision that such coverage shall also apply on a primary and non-contributory basis for the benefit of City before the City's own insurance or self-insurance shall be called upon to protect it as a named insured.

**City's rights of enforcement.** In the event any policy of insurance required under this Agreement does not comply with these specifications or is canceled and not replaced, City has the right but not the duty to obtain the insurance it deems necessary and any premium paid by City will be promptly reimbursed by Consultant, or City will withhold amounts sufficient to pay premium from Consultant payments. In the alternative, City may cancel this Agreement.

**Acceptable insurers.** All insurance policies shall be issued by an insurance company currently authorized by the Insurance Commissioner to transact business of insurance in the State of California, with an assigned policyholders' Rating of A- (or higher) and Financial Size Category Class VI (or larger) in accordance with the latest edition of Best's Key Rating Guide, unless otherwise approved by the City's Risk Manager.

**Waiver of subrogation.** All insurance coverage maintained or procured pursuant to this agreement shall be endorsed to waive subrogation against City, its elected or appointed officers, agents, officials, employees and volunteers or shall specifically allow Consultant or others providing insurance evidence in compliance with these specifications to waive their right of recovery prior to a loss. Consultant hereby waives its own right of recovery against City, and shall require similar written express waivers and insurance clauses from each of its subconsultants.

**Enforcement of contract provisions (non estoppel).** Consultant acknowledges and agrees that any actual or alleged failure on the part of the City to inform Consultant of non-compliance with any requirement imposes no additional obligations on the City nor does it waive any rights hereunder.

**Requirements not limiting.** Requirements of specific coverage features or limits contained in this Section are not intended as a limitation on coverage, limits or other requirements, or a waiver of any coverage normally provided by any insurance. Specific reference to a given coverage feature is for purposes of clarification only as it pertains to a given issue and is not intended by any party or insured to be all inclusive, or to the exclusion of other coverage, or a waiver of any type. If the Consultant maintains higher limits than the minimums shown above, the City requires and shall be entitled to coverage for the higher limits maintained by the Consultant. Any available insurance proceeds in excess of the specified minimum limits of insurance and coverage shall be available to the City.



Notice of cancellation. Consultant agrees to oblige its insurance agent or broker and insurers to provide to City with a thirty (30) day notice of cancellation (except for nonpayment for which a ten (10) day notice is required) or nonrenewal of coverage for each required coverage.

**Additional insured status.** General liability policies shall provide or be endorsed to provide that City and its officers, officials, employees, and agents, and volunteers shall be additional insureds under such policies. This provision shall also apply to any excess liability policies.

**Prohibition of undisclosed coverage limitations.** None of the coverages required herein will be in compliance with these requirements if they include any limiting endorsement of any kind that has not been first submitted to City and approved of in writing.

**Separation of Insureds.** A severability of interests provision must apply for all additional insureds ensuring that Consultant's insurance shall apply separately to each insured against whom claim is made or suit is brought, except with respect to the insurer's limits of liability. The policy(ies) shall not contain any cross-liability exclusions.

**Pass Through Clause.** Consultant agrees to ensure that its subconsultants, subcontractors, and any other party involved with the project who is brought onto or involved in the project by Consultant, provide the same minimum insurance coverage and endorsements required of Consultant. Consultant agrees to monitor and review all such coverage and assumes all responsibility for ensuring that such coverage is provided in conformity with the requirements of this section. Consultant agrees that upon request, all agreements with consultants, subcontractors, and others engaged in the project will be submitted to City for review.

**City's right to revise specifications.** The City reserves the right at any time during the term of the contract to change the amounts and types of insurance required by giving the Consultant ninety (90) days advance written notice of such change. If such change results in substantial additional cost to the Consultant, the City and Consultant may renegotiate Consultant's compensation.

**Self-insured retentions.** Any self-insured retentions must be declared to and approved by the City. The City reserves the right to require that self-insured retentions be eliminated, lowered, or replaced by a deductible. Self-insurance will not be considered to comply with these specifications unless approved by the City.

**Timely notice of claims.** Consultant shall give the City prompt and timely notice of claims made or suits instituted that arise out of or result from Consultant's performance under this Agreement, and that involve or may involve coverage under any of the required liability policies.

**Additional insurance.** Consultant shall also procure and maintain, at its own cost and expense, any additional kinds of insurance, which in its own judgment may be necessary for its proper protection and prosecution of the work.

## **ADDENDUM NO. 1**

### **TO PROFESSIONAL SERVICES AGREEMENT BETWEEN THE CITY OF SELMA AND NHA ADVISORS, LLC**

This Addendum No. 1 to the Professional Services Agreement between the City of Selma and NHA Advisors, LLC, (Agreement) is made and entered into effective on July 1, 2022 ("Effective Date"), by and between the City of Selma, a municipal corporation, hereinafter referred to as "City" and NHA Advisors, LLC, a California Corporation, hereinafter referred to as "Consultant".

#### **RECITALS**

WHEREAS, City and Consultant entered into a professionals services Agreement for financial advising services, effective July 1, 2019 and as approved by the City Council on August 5, 2019; and

WHEREAS, the City and Consultant mutually desire to extend the sunset date of the agreement; and

WHEREAS, the City and Consultant have agreed to continue the same Rate Schedule as noted in the original agreement; and

WHEREAS, the City and Consultant have agreed to add an additional Not-toExceed amount of \$10,000 to the original agreement.

NOW, THEREFORE, in consideration of the foregoing recitals, City and Consultant do hereby mutually agree as follows:

1. The End Date notated in Section 1 of the Agreement dated July 1, 2019, is amended to be that of June 30, 2024.
2. The Payment notated in Section 4 of the Agreement dated July 1, 2019, is amended to an amount not to exceed Thirty-Two Thousand Five Hundred Dollars (\$32,500), an increase of \$22,500 over the original contract amount of \$10,000.
3. In all other regards, the Agreement date July 1, 2019, shall remain in full force and effect.

IN WITNESS WHEREOF, the parties have signed this agreement to be effective as of July 1, 2022.

/

/SIGNATURES ON NEXT PAGE

CITY OF SELMA, a Municipal Corporation

NHA ADVISORS, LLC, a  
California Corporation

BY: \_\_\_\_\_  
Fernando Santillan, City Manager

BY: \_\_\_\_\_  
Rob Schmidt, Vice President

ATTEST:

BY: \_\_\_\_\_  
Reyna Rivera, City Clerk

APPROVED AS TO FORM:

BY: \_\_\_\_\_  
Mary F. Lerner, City Attorney

#

#

## CHECK REGISTER REPORT

CHECK NUMBER	CHECK DATE	STATUS	VENDOR NAME	CHECK DESCRIPTION	CATEGORY	AMOUNT
79616	06/02/22	Printed	MARK ALVES / ALVES ELECTRIC	INSTALL PGE SPLICE BOX INDUSTRIAL PARK		1,600.00
79617	06/02/22	Void		Void Check		0.00
79618	06/02/22	Printed	ARAMARK UNIFORM	UNIFORMS/TOWELS/FIRST AID KITS 5/5/22-5/12/22		618.92
79619	06/02/22	Printed	AT&T	TELEPHONE -MAY 2022		36.70
79620	06/02/22	Printed	AT&T	INTERNET SERVICE -WEED & SEED 5/11/22-6/10/22		64.20
79621	06/02/22	Printed	AT&T	PD FIRE ALARM		219.05
79622	06/02/22	Printed	AT&T	TELEPHONE 4/12/22-5/11/22		126.01
79623	06/02/22	Printed	AT&T	TELEPHONE 4/12/22-5/11/22		91.35
79624	06/02/22	Printed	AT&T MOBILITY	TELEPHONE-MDT'S 4/12-5/11/22		1,738.50
79625	06/02/22	Printed	BANNER PEST CONTROL INC	PEST CONTROL -MAY 2022		441.00
79626	06/02/22	Printed	BEST UNIFORMS	CODE ENF -REVOLVING ACCT	R	125.66
79627	06/02/22	Printed	LIANA J. BRIGHAM / PICTURE THIS EMBROIDERY	UNIFORM SHIRTS -FD		210.52
79628	06/02/22	Printed	JAY WESLEY BROCK / TOP DOG TRAINING CENTER	K9 MAINTENANCE 5/16/22		180.00
79629	06/02/22	Printed	CALIFORNIA BUILDING STANDARDS	BUILDING STANDARDS FEE 1/1/22-3/31/22	R	185.40
79630	06/02/22	Printed	CENTRAL SANITARY SUPPLY	JANITORIAL SUPPLIES		294.51
79631	06/02/22	Printed	JONATHAN CHACON	PERISHABLE SKILLS TRAINING PER DIEM 6/7-6/10/22	R	44.00
79632	06/02/22	Printed	CISCO SYSTEMS CAPITAL CRP	LEASE-PHONE SYSTEM/BACKUP		1,375.85
79633	06/02/22	Printed	COMMUNITY MEDICAL CENTER	SAFE EXAM 20-1941		900.00
79634	06/02/22	Printed	DATA TICKET, INC.	PARKING CITATION PROCESSING APRIL 2022		200.00
79635	06/02/22	Printed	JAMES DAVIS / MOUNTAIN VIEW PRODUCTIONS	TICKET CUT FOR STONESHIVER CONCERT	R	680.00
79636	06/02/22	Printed	DEPARTMENT OF CONSERVATION	SMIP & SEISMIC FEE REPORT 1/1/22-3/31/22	R	658.02
79637	06/02/22	Printed	FASTRAK VIOLATION PROCESSING	TOLL FEE -FD		7.00
79638	06/02/22	Printed	FIVE CITIES EDA	4TH QUARTER DUES APR-JUN 22		1,387.68
79639	06/02/22	Printed	FRESNO OXYGEN	OXYGEN RENTALS		155.04
79640	06/02/22	Printed	GAR BENNETT LLC	PVC -CITY YARD		8.68
79641	06/02/22	Printed	GEIL ENTERPRISES INC	JANITORIAL SERVICE -MAY 2022		3,804.00
79642	06/02/22	Printed	DAVID GRILIONE	AMBULANCE OVERPAYMENT REIMB		145.99
79643	06/02/22	Printed	HEALTHEDGE ADMINISTRATORS INC.	DENTAL CLAIMS 5/18/22		3,621.70
79644	06/02/22	Printed	HEALTHEDGE ADMINISTRATORS INC.	DENTAL CLAIMS 5/25/22		393.80
79645	06/02/22	Printed	HENRY SCHEIN INC.	MEDICAL SUPPLIES		4,163.33
79646	06/02/22	Printed	RAUL R HERRERA JR	POLYGRAPH SERVICES 5/26/22		200.00
79647	06/02/22	Printed	MATTHEW HUGHES	PERISHABLE SKILLS TRAINING PER DIEM 6/7-6/10/22	R	44.00
79648	06/02/22	Printed	J&A DRUG TESTING INC	EMPLOYEE DRUG TESTING -FD		498.00
79649	06/02/22	Printed	J'S COMMUNICATION INC.	SERVICE AGREEMENT -JUNE 2022		446.00
79650	06/02/22	Printed	JAM SERVICES, INC.	GREEN BALL LED TRAFFIC LIGHTS		153.16
79651	06/02/22	Printed	JLB TRAFFIC ENGINEERING INC	TUTELIAN -SELMA GROVE TRAFFIC ANALYSIS UPDATE	R	4,129.08
79652	06/02/22	Printed	JOHNSON CONTROLS SECURITY	REPLACED BATTERIES -FD FIRE ALARM		140.91
79653	06/02/22	Printed	MICHAEL KAIN	MEDICAL PREMIUM REIMB JUNE 2022		1,401.18
79654	06/02/22	Printed	JEFF KESTLY	MEDICAL PREMIUM REIMB JUNE 2022		209.05
79655	06/02/22	Printed	LIFE-ASSIST INC.	MEDICAL SUPPLIES		665.02
79656	06/02/22	Printed	HEATHER MCCOY / CENTRAL VALLEY FORENSIC NURSING	VICTIM EXAM 22-1982		1,000.00
79657	06/02/22	Printed	MEDLINE INDUSTRIES, INC.	MEDICAL SUPPLIES		2,026.95
79658	06/02/22	Printed	ADAM STEWART MILLER	SPONGEBOB THE MUSICAL ACCOMPANIST		100.00
79659	06/02/22	Printed	MUNICIPAL EMERGENCY SERVICES	ELKHART TIPS -FD		409.56
79660	06/02/22	Printed	NATIONAL DEMOGRAPHICS	REDISTRICTING SERVICES		27,500.00
79661	06/02/22	Printed	ODP BUSINESS SOLUTIONS LLC	OFFICE SUPPLIES		320.47
79662	06/02/22	Printed	PG&E	UTILITIES -MAY 2022		11.65
79663	06/02/22	Printed	PG&E	UTILITIES -MAY 2022		396.75
79664	06/02/22	Printed	PG&E	UTILITIES -MAY 2022		27,828.73
79665	06/02/22	Printed	PG&E	UTILITIES -MAY 2022		134.21
79666	06/02/22	Printed	PG&E	UTILITIES -MAY 2022		17,250.94
79667	06/02/22	Printed	PG&E	UTILITIES -MAY 2022		421.13
79668	06/02/22	Printed	PG&E	UTILITIES -MAY 2022		13.50
79669	06/02/22	Printed	PITNEY BOWES GLOBAL FINANCIAL	POSTAGE MACHINE LEASE -CH 6/16/22-9/15/22		492.12
79670	06/02/22	Printed	PITNEY BOWES GLOBAL FINANCIAL	POSTAGE MACHINE LEASE -PD 6/16/22-9/15/22		276.53
79671	06/02/22	Printed	PROFESSIONAL PRINT & MAIL, INC	WINDOW ENVELOPES		262.73
79672	06/02/22	Printed	PATRICIA E. RAVEN	ADMINISTRATIVE CITATION REFUND		650.00
79673	06/02/22	Printed	SCOTT SANDERS	MEDICAL PREMIUM REIMB -JUNE 22		7,027.44
79674	06/02/22	Printed	SELMA DISTRICT CHAMBER OF	RAISIN FESTIVAL 2022 RECYCLING FEE/GRANT	G	400.00
79675	06/02/22	Printed	SITEONE LANDSCAPE SUPPLY, LLC.	IRRIGATION SUPPLIES		3,836.63
79676	06/02/22	Printed	STERICYCLE, INC.	STERI-SAFE OSHA COMPLIANCE JUNE 2022		189.28
79677	06/02/22	Printed	STERLING CODIFIERS INC.	ORDINANCE CODIFICATION		143.19
79678	06/02/22	Printed	STREAMLINE AUTOMATION SYSTEMS	FD INSPECTION PROGRAM		3,286.00
79679	06/02/22	Printed	THE CRISCOM COMPANY	SEWER MAIN CATCHER		438.00

**CHECK REGISTER REPORT**

CHECK NUMBER	CHECK DATE	STATUS	VENDOR NAME	CHECK DESCRIPTION	CATEGORY	AMOUNT
79680	06/02/22	Printed	TOYOTA OF SELMA	2022 TOYOTA CAMRY		33,169.88
<b>TOTAL</b>						<b>163,011.00</b>

Grant: G PD State Appropriation: PDSA (457) Reimbursement: R

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**ITEM NO: 2.**

**SUBJECT:** Consideration of a Resolution Approving Tentative Parcel Map No. 2021-0014

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**DISCUSSION:** This application was filed by Tri City Engineering (Dan Jauregui) on behalf of the property owners. The project site is located at the northeast corner of E. Dinuba and McCall Avenue. The purpose of this agenda item is to hold a public hearing for the consideration for approval of a resolution for a Tentative Parcel Map for Assessor's Parcel Number (APN) 358-021-17, to subdivide the existing approximate five (5) net acre property into four (4) commercial properties (as shown in Attachment 1). The purpose of this request to subdivide the parcel, is to allow for the property owner to sell those separate portions of land to prospective commercial developers, consistent with the Subdivision Map Act. The project is currently designated for Commercial Services land use by the Selma General Plan and zoned as C-3 (Commercial Service).

In 2017, the Tentative Parcel Map, an annexation, General Plan Amendment, Prezone, and Site Plan Review were previously approved. Since then, the approvals for the Tentative Parcel Map and Site Plan Review have since expired and are now subject to resubmittal to the City for review and approval. The General Plan Amendment, Prezone, and the Annexation previously approved have not expired, and are not considered part of this application.

This application does not include any proposed development. Any future proposed development to occur on this project site will be required to undergo separate entitlement and environmental review at that time.

**PROJECT ANALYSIS:** The purpose of the Applicant's request is to subdivide the existing parcel (APN: 358-021-17) within the City limits of the City of Selma into four (4) parcels ranging from 0.47 acres to 2.97 acres with the intention of developing these parcels into future commercial businesses. As shown in Attachment 2, Parcel 1 is 0.95 acres, Parcel 2 is 0.69 acres, Parcel 3 is 0.47 acres, and Parcel 4 is 2.97 acres. The parcel sizes proposed are consistent with the General Plan and Municipal Code minimum lot size standards. The surrounding land uses are comprised of developed community commercial property to the south, and agricultural land within the Fresno County jurisdiction to the west, north, and east. Approval of this request would allow the Applicant or their designee, to subsequently submit an application for development, so long as the proposal is consistent with the C-3 Commercial Service zoning designation.

**ENVIRONMENTAL COMPLIANCE (CEQA):** The project qualifies for Class 15/Section 15315 Minor Land Division exemption. Therefore, a Notice of Exemption in compliance with the California Environmental Quality Act (CEQA) was prepared. (Attachment 4.) Given the nature of the project to subdivide a parcel into four (4) separate commercial properties, and no development occurring, it can be seen with certainty that there is no possibility that the activity in question may have a significant effect on the environment.

**NOTICE OF PUBLIC HEARING:** A Public Notice for this project was published in The Selma Enterprise on June 8, 2022. Additionally, adjacent property owners within 300 feet of the Project Site were notified of the hearing by the City via a public notice mailed out June 8, 2022.

**RECOMMENDATION:** Adopt Resolution Approving Tentative Parcel Map No. 2021-0014. The Resolution makes each of the required findings and imposes the appropriate conditions of approval to insure that future development is in conformity with all applicable provisions of the Municipal Code, Building Code and other applicable laws, and that the requirements of CEQA have been satisfied.

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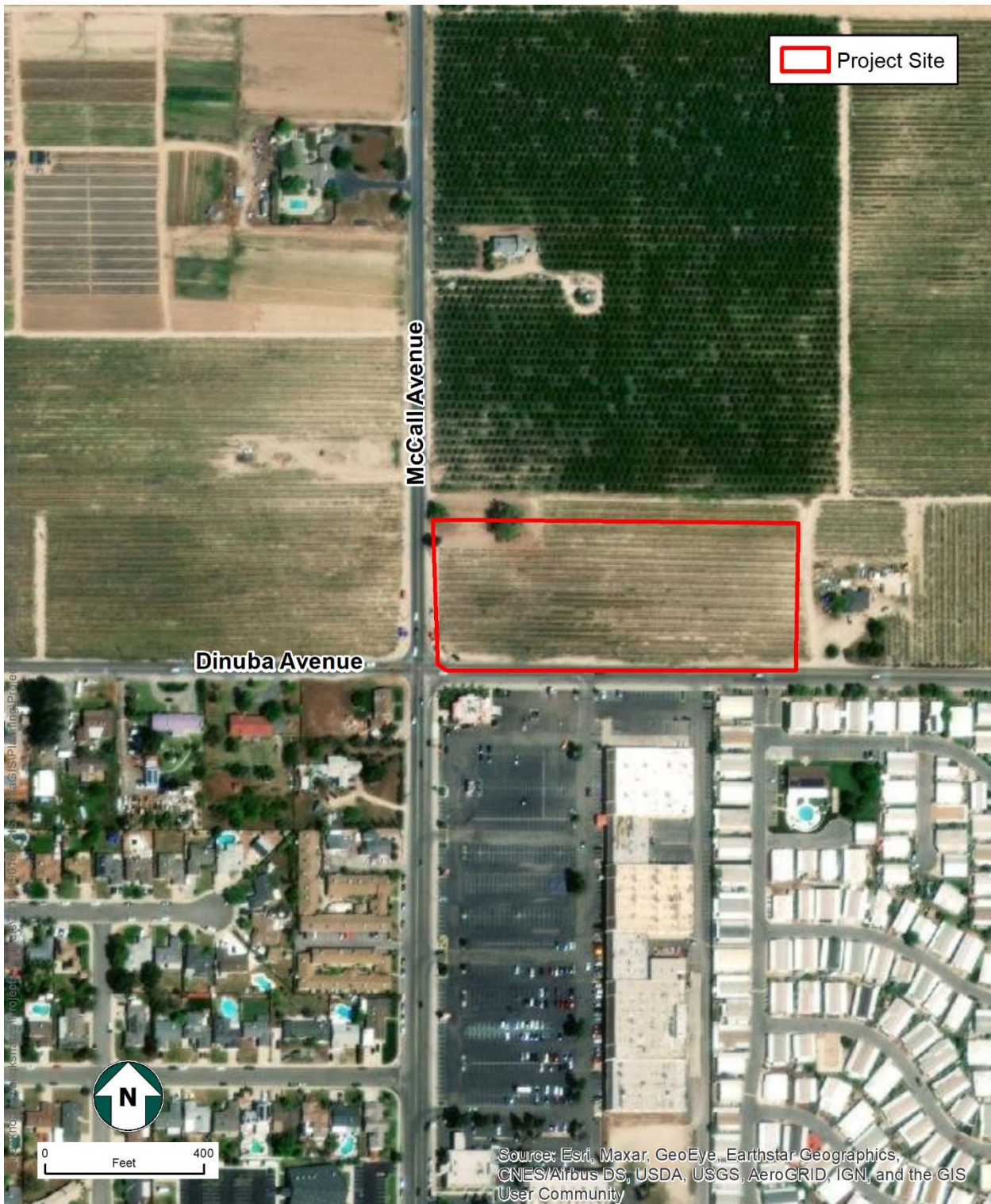
Trevor Stearns, Contract City Planner

Rob Terry, Deputy City Manager

***Attachments***

1. Project Aerial Location
2. Tentative Parcel Map No. 2021-0014
3. Notice of Exemption
4. Resolution Approving Tentative Parcel Map No. 2021-0014

## Attachment 1. Project Aerial Location





Attachment 2. Tentative Parcel Map

TENTATIVE PARCEL MAP NO.

IN THE CITY OF SELMA, COUNTY OF FRESNO, STATE OF CALIFORNIA

LEGAL DESCRIPTION:

THAT PORTION OF THE SOUTH HALF OF THE SOUTHWEST QUARTER OF SECTION 29, TOWNSHIP 15 SOUTH, RANGE 22 EAST, MOUNT DAVILA BASE AND MERIDIAN, ACCORDING TO THE OFFICIAL PLAT THEREOF, DESCRIBED AS:

APN: 358-021-17

SUBDIVIDER

EMERY VULTRIO  
V5 STORAGE, INC.  
525 W. 4TH STREET  
HAWAII, CA 93230

APN: 358-021-17

OWNER

RONALD AND KAREN BALAKIAN  
25 LOMA VISTA  
WALNUT CREEK, CA 94597

APN: 358-021-17

SITE INFORMATION

SITE ADDRESS: 9912 S. McALL AVENUE, SELMA, CA  
ZONING: EXISTING/PROPOSED: COMMERCIAL SERVICES C-3  
SETBACKS: McALL AVENUE: PARALLEL TO AND 30' FROM THE ULTIMATE RIGHT-OF-WAY LINE.  
DINUBA AVENUE: PARALLEL TO AND 15' FROM ULTIMATE RIGHT-OF-WAY LINE.  
BUILDING HEIGHT RESTRICTIONS: MAXIMUM BUILDING HEIGHT LIMIT IS 75 FEET  
AREA: TOTAL GROSS PARCEL AREA = 0.35 ACRES  
TOTAL NET PARCEL AREA = 5.08 ACRES

NOTES

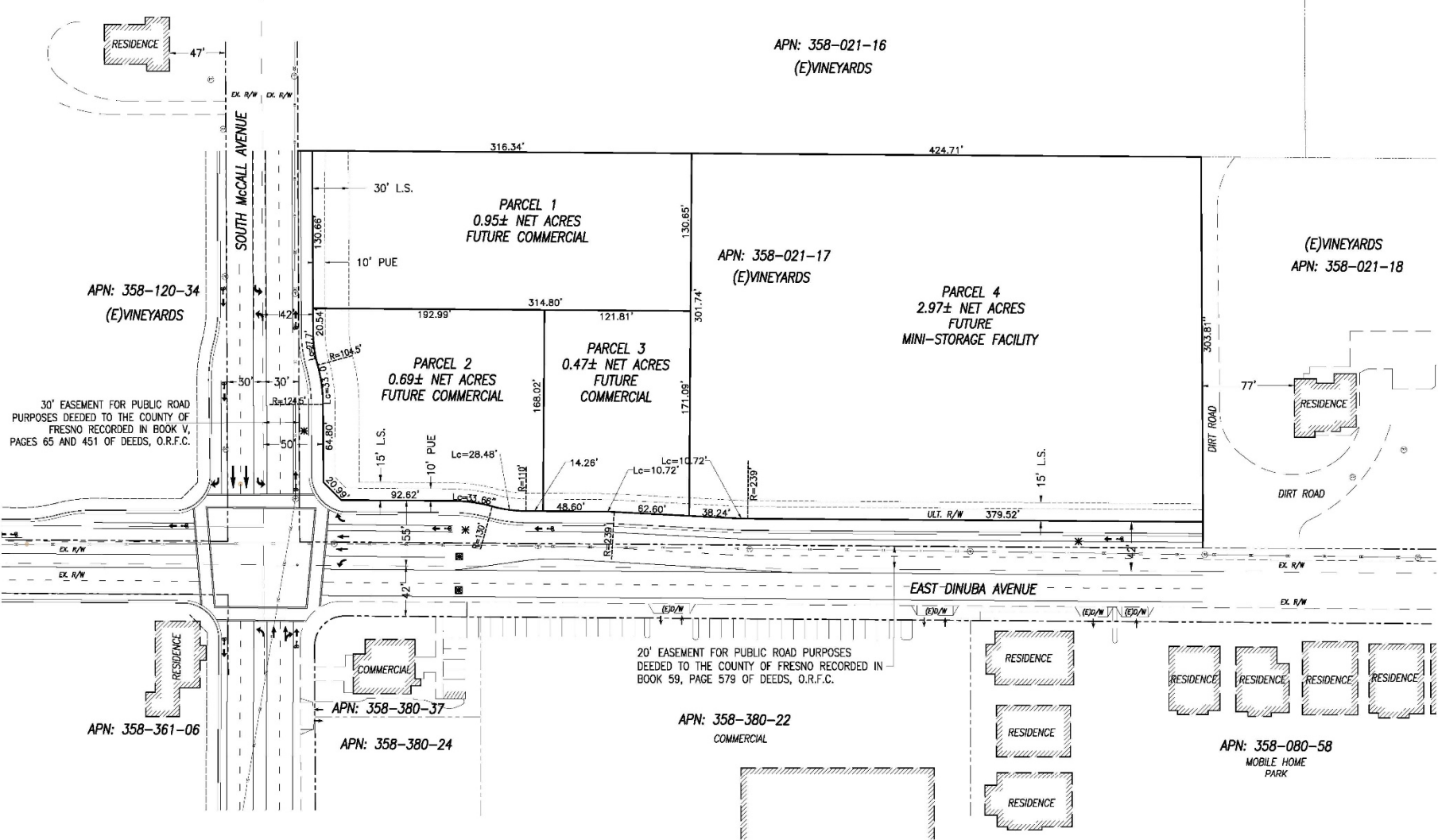
1. THE BOUNDARY SHOWN HEREON IS BASED ON RECORD INFORMATION.
2. THE PUBLIC UTILITY EASEMENTS SHOWN ON THIS MAP ARE TO BE OFFERED FOR DEDICATION FOR PUBLIC PURPOSES.
3. TRAFFIC SIGNAL IMPROVEMENTS BY CITY OF SELMA
4. MINI-STORAGE FACILITY PROPOSED BY FUTURE SEPARATE LAND ENTITLEMENT APPLICATION

UTILITY PROVIDERS

ELECTRICAL/ GAS: PACIFIC GAS AND ELECTRIC  
PO Box 180  
Selma, CA 93662  
(559) 891-2138  
CABLE: COMCAST CABLE  
(916) 405-4067  
TELEPHONE: AT&T  
(559) 739-6439  
SEWER: SELMA-KINGSBURG-FOWLER COUNTY SANITATION DISTRICT  
(559) 897-6500  
WATER: CALIFORNIA WATER SERVICE COMPANY  
2042 2nd St, Selma, CA 93662  
(559) 896-4546  
GARBAGE: SELMA DISPOSAL AND RECYCLING, INC.  
(559) 891-7894  
STREET SWEEPING: PUBLIC WORKS CITY OF SELMA  
1710 Tucker St, Selma, CA 93662  
(559) 891-5215

LEGEND

- EXISTING OVER HEAD POWER LINES
- EXISTING POWER POLES
- INDICATES AREA NOW OFFERED FOR DEDICATION FOR PUBLIC STREET PURPOSES
- INDICATES AREA NOW OFFERED FOR DEDICATION FOR PUBLIC UTILITY EASEMENT PURPOSES
- INDICATES AREA PREVIOUSLY DEDICATED FOR PUBLIC STREET PURPOSES
- EXISTING
- ULT. R/W
- EX. R/W
- EX. C/L
- L.S.
- D/W
- L/T
- DSW
- PROPOSED LANDSCAPE EASEMENT / BUILDING SET BACK
- PROPOSED DRIVEWAY
- PROPOSED LEFT TURN LANE
- PROPOSED DECORATIVE SOLID WALL



DATE	APPROV.	REASON

THE CITY ENGINEER HAS REVIEWED THIS TENTATIVE PARCEL MAP AND HAS DETERMINED THAT IT COMPLIES WITH THE REQUIREMENTS OF THE SUBDIVISION MAP ACT, CHAPTER 4, DIVISION 2, ARTICLE 1, SECTION 26100, AND THE SUBDIVISION MAP ACT, CHAPTER 4, DIVISION 2, ARTICLE 1, SECTION 26101, OF THE CALIFORNIA VEHICLE CODE, AS AMENDED.



Tri City Engineering, Inc.  
Engineers  
Surveyors  
4002 W. Center Ave. #103  
Fresno, CA 93722-5413  
Phone: (559) 447-8024  
Fax: (559) 447-8024  
www.TriCityEngineering.com



TENTATIVE PARCEL MAP FOR:  
V5 STORAGE, INC.  
DINUBA AVENUE AND McALL AVENUE  
SELMA  
CALIFORNIA

Scale: 1"=50'  
Date: 2021-Nov-02  
Drawn: S.Z.  
Checked: D.W.

SHEET NO.  
C.01  
OF 1 SHEETS  
JUN: 2089

### Attachment 3. Notice of Exemption

Print Form

#### Notice of Exemption

#### Appendix E

To: Office of Planning and Research  
P.O. Box 3044, Room 113  
Sacramento, CA 95812-3044  
  
County Clerk  
County of: Fresno  
2220 Tulare Street  
Fresno, CA 93721

From: (Public Agency): City of Selma  
1710 Tucker Street  
Selma, CA 93662  
  
(Address)

Project Title: V-5 Commercial Tentative Parcel Map - Dinuba and McCall

Project Applicant: Dan Jauregui - Tri City Engineering

Project Location - Specific:

Northeast Corner of E. Dinuba Avenue and McCall Avenue (APN: 358-021-17)

Project Location - City: Selma Project Location - County: Fresno

Description of Nature, Purpose and Beneficiaries of Project:

Tentative Parcel Map to subdivide the existing property at the northeast corner of E. Dinuba Avenue and McCall Avenue (APN: 358-021-17), which is roughly 5 acres, into four future commercial properties ranging in size of 0.47 acres to 2.97 acres.

Name of Public Agency Approving Project: City of Selma

Name of Person or Agency Carrying Out Project: Community Development Department

Exempt Status: **(check one):**

- ☐ Ministerial (Sec. 21080(b)(1); 15268);  
☐ Declared Emergency (Sec. 21080(b)(3); 15269(a));  
☐ Emergency Project (Sec. 21080(b)(4); 15269(b)(c));  
☒ Categorical Exemption. State type and section number: 15315/Class 15 - Minor Land Divisions  
☐ Statutory Exemptions. State code number: \_\_\_\_\_

Reasons why project is exempt:

The project qualifies for Class 15, Section 15315 - Minor Land Divisions exemption. The project is located within the City Limits of the City of Selma. The project parcel General Plan land use designation is Commercial Services and zone designation is C-3. The project proposes to create four commercial parcels ranging from 0.47 acres to 2.97 acres. This parcel also has available services and was not a part of a larger parcel division within the previous two years.

Lead Agency

Contact Person: Trevor Stearns Area Code/Telephone/Extension: 559-891-2209

**If filed by applicant:**

1. Attach certified document of exemption finding.  
2. Has a Notice of Exemption been filed by the public agency approving the project? Yes No

Signature: \_\_\_\_\_ Date: \_\_\_\_\_ Title: \_\_\_\_\_

Signed by Lead Agency Signed by Applicant

Authority cited: Sections 21083 and 21110, Public Resources Code.  
Reference: Sections 21108, 21152, and 21152.1, Public Resources Code.

Date Received for filing at OPR: \_\_\_\_\_

Revised 2011

□

**RESOLUTION NO. 2022 - \_\_\_\_\_ R**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SELMA, CALIFORNIA  
APPROVING OF THE TENTATIVE PARCEL MAP NO. 2021-0014 WITH CONDITIONS,  
NOTICE OF EXEMPTION, AND MAKING FINDINGS IN SUPPORT THEREOF**

**WHEREAS**, in October of 2021, Dan Jauregui of Tri City Engineering, (“Applicant”), filed the completed application No. 2021-0014 with the City of Selma, requesting the approval of Tentative Parcel Map described herein (“Application” or “Project”); and

**WHEREAS**, on May 23<sup>rd</sup>, 2022, the City of Selma Planning Commission, at a regularly scheduled meeting, held a public hearing to consider the request by the Applicant for approval of Tentative Parcel Map No. 2021-0014. The Project is to subdivide the existing approximate 5-acre parcel located on the northeast corner of E. Dinuba Avenue and McCall Avenue (APN: 358-021-17) (“Project Site”), into four (4) separate commercial properties.

**WHEREAS**, approval of this Project does not include the approval of any development on-site, and any future development would be subject to additional entitlements and environmental review at that time; and

**WHEREAS**, on May 23<sup>rd</sup>, 2022, the City of Selma Planning Commission, recommended approval of the Tentative Parcel Map No. 2021-0014 and Notice of Exemption.

**WHEREAS**, the Project qualifies for a Class 15/Section 15315 Minor Land Division exemption, and therefore, a Notice of Exemption in compliance with the California Environmental Quality Act (CEQA) was prepared; and

**WHEREAS**, public notice of the City Council’s June 20, 2022 public hearing for the Project was published in *The Selma Enterprise* on June 8, 2022, in compliance with the City’s Municipal Code and Government Code Section 65091; and

**WHEREAS**, public notice of the City Council’s June 20, 2022 public hearing for the Project was also mailed to property owners within 300 feet of the Project Site, on June 8, 2022; and

**WHEREAS**, on June 20, 2022, the City Council of the City of Selma conducted a duly noticed public hearing on the Application, and considered all evidence written and oral; and

**WHEREAS**, based on substantial evidence provided in the record before the City Council regarding CEQA compliance and public comments related to the Project, it has been determined that there is no possibility that this Project will have significant effects on the environment; and

**WHEREAS**, the City Council, after holding a public hearing, considered the Application and the staff report and recommendation of the Planning Commission together with all public testimony of interested parties; and;

**WHEREAS**, the City Council deliberated and hereby makes the following Findings for the Project and approves the Project.

**FINDINGS:**

1. The City Council finds that the proposed Project will provide a stable and diverse community, is consistent with orderly physical development of the community, and is not detrimental to the health, safety, and general welfare of the City. The Project significantly supports the character and quality of life in the community, and there are no physical constraints that would prohibit future development.
2. The City Council finds that the proposed Project meets the requirements and standards of the Subdivision Map Act and City Municipal Code.
3. The proposed Project design and improvements are consistent with the General Plan and any applicable specific plans since the design complies with the goals and policies set forth in the General Plan document.
4. The Project provides for the logical and orderly expansion of the City of Selma. The Project Site is physically suitable for the proposed future commercial development due to the proposed lot sizes, and access to approved streets.
5. All dedications, street improvements, the installation of infrastructure such as sewer and water lines, storm drain facilities, and other public improvements have been evaluated to connect to existing public facilities.

**NOW THEREFORE, BE IT RESOLVED**, that the City of Selma City Council hereby finds and takes the following actions:

1. The City Council finds that all of the facts set forth in the Recitals of this Resolution are true and correct and are incorporated herein by reference.
2. All necessary public meetings and opportunities for public testimony and comment have been conducted in compliance with State Law and the City Municipal Code.
3. The City Council approved this Resolution and the Application for Tentative Parcel Map No. 2021-0014 subject to Findings for Approval and Conditions of Approval listed and made a part of this Resolution to the Selma City Council
4. The provisions of this Resolution are severable and if any provision, clause, sentence, word or part thereof is held illegal, invalid, unconstitutional, or inapplicable to any person or circumstances, such illegality, invalidity, unconstitutionality, or inapplicability shall not affect or impair any of the remaining provisions, clauses, sentences, sections, words or parts thereof of the Resolution or their applicability to other persons or circumstances.
5. The City Clerk shall certify to the adoption of this Resolution, and that the same shall be in full force and effect.

**PASSED, APPROVED AND ADOPTED** by the City Council of the City of Selma at a regular meeting held on June 20, 2022, by the following vote:

AYES:	COUNCIL MEMBERS:
NOES:	COUNCIL MEMBERS:
ABSTAIN:	COUNCIL MEMBERS:
ABSENT:	COUNCIL MEMBERS:

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Scott Robertson, Mayor

ATTEST:

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Reyna Rivera, City Clerk

*Exhibit A: Conditions of Approval for Application No. 2021-0014*

Consider a Tentative Parcel Map application filed on behalf of the property owners (Ronald and Karen Balakian) by Dan Jauregui of Tri City Engineering (“Applicant”).

The project proposes to subdivide an approximately 5-acre parcel located at the northeast corner of E. Dinuba Avenue and McCall Avenue (APN: 358-021-17) (“Project Site”), into four (4) separate commercial properties ranging in size from 0.47 acres to 2.97 acres (“Project”). The Project Site is zoned C-3 Commercial Service.

**CONDITIONS:**

***Planning Division***

1. Tentative Parcel Map No. 2021-0014 is approved subject to the conditions as developed.
2. Failure to record a final map within twenty-four (24) months from the date of approval or conditional approval of the tentative map, or within any extension of time thereof granted by the City Council, shall terminate all proceedings. The Applicant, or successor in interest, to an approved tentative map may request an extension of twelve (12) months. The City Council shall consider all extension requests.
3. A cross-access agreement allowing cross-access between, through, and over the properties to allow vehicle and pedestrian traffic as well as refuse disposal and collection prior to the approval of any subsequent development applications.
4. The applicant shall sign the “Acknowledgement and Acceptance of Conditions” form prior to issuance of the building permits.
5. Approval of the Tentative Parcel Map does not allow for the development of any of the proposed parcels. Any development proposals must be in compliance with all applicable sections of the Zoning Ordinance, Engineering, Public Works Improvement Standards and other City Ordinances or the payment of any fees.
6. The Applicant, or successor in interest, shall relay all Conditions of Approval for this Tentative Parcel Map to all subsequent purchasers of the individual parcels, if applicable, and/or to subsequent purchasers of this entire Tentative Parcel Map.
7. The Applicant, or successor in interest, shall be responsible for all actions of their contractors and subcontractors during the course of any work occurring on the Project Site.
8. All new signage (including on-building, freestanding, and freeway signage) must be reviewed with a separate sign permit.
9. On and off-site Landscape and Irrigation plans prepared by a landscape designer or licensed Landscape Architect must be submitted and approved by the Public Works/Community Development Department prior to building permits being issued.

***Building Division:***

No comments received.

***Engineering Division:***

10. Drainage, grading, on-site and utility improvements shall be in accordance with plans reviewed and approved by the City Engineer. The Applicant, or successor in interest, shall be responsible for the preparation of plans. The Applicant shall provide a preliminary soils report and pay for compaction tests. A copy of the final soils report and compaction test results shall be provided to the City Engineering Division. The Applicant shall construct storm drainage facilities on, adjacent to and as deemed necessary by the City Engineer to service the Project Site, and any future development on the property.
11. The Applicant, or successor in interest, shall submit to the City Engineer, a set of construction plans on 24" x 36" sheets with City standard title block for all required improvements (the "Improvement Plans"). The Improvement Plans shall be prepared by a registered civil engineer, and shall include a site grading and drainage plan and an overall site utility plan showing locations and sizes of sewer, water, irrigation, and storm drain mains, laterals, manholes, meters, valves, hydrants, other facilities, etc. These plans shall include a revised site plan with trash enclosure location, tanks, generators, per City requirements. Plan check and inspection fees per City requirements shall be paid with the first submittal of said Improvement Plans. All Improvement Plans shall be approved by the City and all other involved agencies (SKF, Cal-Water, etc.) prior to the release of any development permits.
12. The drainage/site improvement plans for the development shall be approved by the City Engineer prior to the issuance of permits. Storm water runoff shall be retained onsite per City of standards if there is no existing storm drain system in place.
13. Grade differentials between lots and adjacent properties shall be adequately shown on the grading plan and shall be treated in a manner in conformance with City standards. A header board or retaining wall shall be installed or constructed if grade differential is greater than twelve inches (12").
14. Upon approval of the Improvement Plans, the Applicant, or successor in interest, shall provide the City with three (3) original wet-signed copies of the Improvement Plans for City signatures.
15. The Applicant, or successor in interest, shall provide the current filing fee, plan check and inspection fees, and development impact fees at the rate in effect at the time of payment or have the fees payable directly to the City through a separate escrow account. All fees are payable prior to issuance of building permits, unless approved otherwise by the City Engineer
16. Right-of-way and complete street improvements along frontage streets will be required. The Applicant, or successor in interest, shall provide geometric approval drawings for review and approval by the City Engineer prior to design of street improvements.
17. The design and construction of all off-site improvements shall be in accordance with City standards and construction specifications. The Applicant, or successor in interest, shall be responsible for obtaining encroachment permits from the City for all work performed within the City's right-of-way and shall furnish to the City acceptable security to guarantee the construction of the off-site street improvements pursuant to determination by the City Engineer.
18. No above ground transformer is permitted on the required sidewalk within the public right-of-way.
19. Contractor shall verify all conditions in the field prior to commencing construction.
20. All existing overhead and new utility facilities located on-site, or within the street rights-of-way adjacent to this project site shall be undergrounded.

21. All underground public utilities installed under streets shall be installed, backfilled, compacted, tested and approved by the City Engineer prior to placement of any aggregate base or asphalt concrete surfacing. Easements for utilities, including water, gas, telephone, electricity, sewage, pedestrian access, fire access, storm drainage, and irrigation facilities shall be provided, as required.
22. The Applicant, or successor in interest, shall comply with the requirements of the Pacific, Gas and Electric Company ("PG&E").
23. All new easements for public utilities shall be recorded, as necessary, prior to the issuance of the building permits for the proposed buildings. No portion of the buildings shall be located in a public utility easement. All easements of record shall be accurately plotted on the improvement plans clearly depicting the relationship of easements to proposed improvements.
24. All circulation areas on the site shall be paved with asphalt concrete to the satisfaction of the City Engineer.
25. All public and private improvements consisting of sanitary sewers, storm water systems, water mains, street medians, concrete curbs, gutters, sidewalks, wheelchair ramps, streetlights, site grading, striping and markings, signage, and pavement surfacing, and all other improvements shall be installed in accordance with City construction standards and specifications currently in effect and as approved by the City Engineer.
26. The Applicant, or successor in interest, shall install streetlights on metal poles to City and PG&E standards at the locations designated by the City Engineer. Street light locations shall be shown on the utility plans submitted for approval. Proof of PG&E approval shall be provided.
27. The design and details for the type and style of any block walls or fences shall be submitted to the Community Development Department and the City Engineer for review and approval prior to the issuance of building permits.
28. The Applicant, or successor in interest, shall not install any fences, temporary or permanent, in the public right-of-way.
29. Within twenty (20) calendar days after all improvements have been constructed and accepted by the City, the Applicant, or successor in interest, shall submit to the City Engineering Division two (2) copies of the approved set of construction plans revised to reflect all field revisions and marked "AS-BUILT" for review and approval.
30. Upon approval of the "AS-BUILTS" by the City, the Applicants, or successor in interest, shall provide one (1) full size copy and one (1) digital copy of the "AS-BUILTS" to the City.
31. The Applicant, or successor in interest, shall provide the City with original improvement plans and Auto CAD files of the Maps, improvement plans, and all drawings prepared in Auto CAD.
32. The Applicant, or successor in interest, must comply with the City Engineering/Public Works standards and specification requirements. Any deviation from said standards and specifications must be approved by the City Engineer prior to construction.
33. The Applicant, or successor in interest, shall require the surveyor/civil engineer for the development to notify, in writing, the City Engineer of any existing section corner, property corner or reference monuments damaged by the construction of improvements performed as part of the development. The Applicant shall have all such monuments reset to the satisfaction of the City Engineer. A licensed land surveyor or civil engineer licensed to perform land surveying shall



certify the placement of all required monumentation prior to final acceptance. Brass caps are required for installation of new monuments or replacement of prior installation. Within five days after the final setting or replacement of all monuments has been completed, the engineer or surveyor shall give written notice to the City Engineer certifying that the final monuments have been set and that he has filed with the County Recorder all appropriate records of survey or corner records.

34. A Storm Water Pollution Prevention Plan will be required prior to approval of the grading plan.
35. The Applicant, or successor in interest, shall contact the Regional Water Quality Board and comply with all requirements, pay all applicable fees required, obtain any required NPDES permit and implement Best Available Technology Economically Achievable and Best Conventional Pollutant Control Technology to reduce or eliminated storm water pollution during construction.
36. During construction, Applicant, or successor in interest, is responsible to maintain a dust control program to prevent air pollution as well as discomfort or damage to adjacent and surrounding properties.
37. The Applicant, or successor in interest, is responsible for pulling all permits and shall follow all rules, regulations and requirements of the San Joaquin Valley Air Pollution Control District for dust and emission reduction.
38. If the Project Site is outside the limits of the Cal-Water service area, a private well will be necessary to serve the project site for domestic water. This constitutes a public water system classified as a Transient Noncommunity Water System, which requires permitting by the California Department of Public Health and County of Fresno. The Applicant shall submit a permit application, technical report, and application fee to the California Department of Public Health prior to construction of the proposed water system or provide documentation that a permit is already in place. The Applicant shall also demonstrate to the Department of Public Health that the well proposed to provide drinking water that meet drinking water standards.
39. This development shall comply with Title 24 of the California Code of Regulations, Fire Code. Fire system plans shall be submitted to the Fire Marshal for review and approval.
40. The Applicant, or successor in interest, may be required to obtain an Underground Storage Tank Removal Permit from the Fresno County Department of Public Health, environmental Health Division, should any underground storage tank(s) be found during the Project.
41. Prior to commencement of work, any existing wells that are not intended for use by the Project shall be properly destroyed under permit(s) from the Fresno County Department of Public Health, Environmental Health Division; and prior to destruction of any agricultural wells, a sample of the upper most fluid in the well column shall be sampled for lubricating oil, and any such oil found shall be removed from the well prior to placement of fill material for destruction and be handled in accordance with federal, state and local government requirements.
42. The Applicant, or successor in interest, shall verify all existing improvements, along the frontage of the project, meets the American with Disabilities Act ("ADA") requirements. Any existing improvements missing or not in compliance with current ADA requirements shall be replaced as necessary per current City and ADA standards.
43. The Applicant, or successor in interest, shall submit a preliminary title report for the Project Site.
44. The Applicant, or successor in interest, shall submit a geotechnical soils report for the Project Site.

45. All off-site and on-site sewer plans shall be submitted to Selma-Kingsburg-Fowler Sanitation District (“SKF”) and approved prior to the City approving the Improvement Plans.
46. All off-site and on-site water plans shall be submitted to Cal-Water and approved prior to the City approving the Improvement Plans.

*Engineering Division – Site Specific Conditions*

47. The proposed Project shall connect to the existing sewer main as required by SKF and plans shall be submitted to SKF for review and approval. SKF approved plans shall be submitted to the City.
48. The proposed Project shall connect to the existing water main as required by Cal-Water and Cal-Water approved plans shall be submitted to the City. A proposed water service(s) with water meter(s) and backflow preventer(s) shall be installed per Cal-Water specifications.
49. Applicant shall dedicate right-of-way for an Arterial Street for Dinuba Avenue that matches the existing 64-foot curb alignment to the east of the site and per the approved tentative map.
50. Dinuba Avenue shall dedicate 42 feet on the north side of the street to accommodate two thru lanes and a bike lane along with a 10-foot sidewalk pattern; and shall dedicate 55 feet at the intersection to accommodate two thru lanes, a right-turn lane, a left-turn lane, and a bike lane. The Dinuba Avenue geometrics shall be coordinated with a City of Selma CMAQ project for the traffic signal project. Developer to verify section line as it may be offset from center line of the street.
51. Applicant shall dedicate right-of-way for an Arterial Street for McCall Avenue per the current General Plan and per City Standard ST-12 for an arterial street and per the approved tentative map.
52. McCall Avenue shall dedicate 42 feet on the east side of the street to accommodate two thru lanes and a bike lane along with a 10-foot sidewalk pattern; and shall dedicate 50 feet at the intersection to accommodate two thru lanes, a bus bay, and a bike lane). The McCall Avenue geometrics shall be coordinated with a City of Selma CMAQ project for the traffic signal project. Developer to verify section line as it may be offset from center line of the street.
53. Any striping that will be needed to transition to existing striping on Dinuba Avenue and McCall Avenue will be required as necessary per MUTCD guidelines and approved by the City Engineer.
54. Easements shall be dedicated per the City of Selma Municipal Code and per the approved tentative map.
55. The proposed Project shall surface flow storm drainage to Dinuba Avenue and storm drain will need to flow to the east to existing curb and gutter.
56. A proposed trash enclosure(s) shall be constructed per City standards. An ADA path of travel shall be provided to the proposed trash enclosure.
57. Construct a commercial concrete drive approach per City standards.
58. Any damage to existing curb, gutter and pavement during construction shall be replaced in kind per City standards.
59. After construction is complete, Applicant, or successor in interest, is responsible for keeping all dirt and/or silt from Project Site from running into the public right-of-way.

***Fire Department:***

No comments received.

***Police Department:***

No Comments received.

***Parks and Recreation***

No comment received.

***Selma Unified School District***

No comment received.

***Solid Waste Disposal and Recycling (Waste Management)***

No comment received.

***San Joaquin Valley Unified Air Pollution Control District (“District”)***

60. The Applicant, or successor in interest, shall comply with all District rules and regulations.

***California Regional Water Quality Control Board***

61. The Applicant, or successor in interest, is required to comply with the State of California Water Resource Control Board requirements specifically related to the National Pollution Elimination System permit process.

***Cal Water***

62. Upon subsequent development proposals, Parcels 2, 3, and 4 shall have available water services located within E. Dinuba Avenue.
63. Upon a subsequent development for Parcel 1, water infrastructure will need to be extended from E. Dinuba Avenue north within the McCall Avenue alignment.

***SKF Sanitation District***

64. Upon subsequent development proposals within the Tentative Parcel Map, the Applicant, or successor in interest, will be subject to additional review, including review by SKF.

***Caltrans***

No comments received.

***City Attorney - Defense and Indemnification Provisions:***

65. The City shall not be liable to the Applicant, successor in interest, or to any other person, firm, or corporation whatsoever, for any injury or damage that may result to any person or property by or from any cause whatsoever in, on, or about the Project of said land covered by these Conditions of Approval, or any part thereof. The preceding sentence shall not apply to any liability, loss, cost of damages caused solely by the negligence (active or passive) or willful misconduct of the City or its agents.

66. The Applicant, or successor in interest, hereby releases and agrees to indemnify and hold the City, and its officers, agents, employees and volunteers harmless from and against any and all injuries to and deaths of persons or injuries to property, and all claims, demands, costs, loss, damage and liability, howsoever the same may be caused and whensoever the same may appear, resulting directly or indirectly from the performance or nonperformance of any or all work to be done in said project including but not limited to the street lights of way in said Project and upon the premises adjacent thereto pursuant to these Conditions of Approval, and also from any and all injuries to and deaths of persons and injuries to property or other interests, and all claims, demands, costs, loss, damage, and liability, howsoever same may be caused and whensoever same may appear, either directly or indirectly made or suffered by the Applicant, successor in interest, the Applicant's agents, employees, and subcontractors, while engaged in the performance of said work. The preceding sentence shall not apply to any liability, loss, cost, damage and liability caused solely by the negligence (active or passive) or willful misconduct of the City or its agents.

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**ITEM NO: 3.**

**SUBJECT:** Presentation and Necessary Action to Accept Fiscal Year 2020-21 Financial Statements with Independent Auditors Report

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**DISCUSSION:** The City is required to perform a Financial Audit for all its entities each year from an outside organization. The purpose of this service is to provide financial information to the public and investors for transparency. In addition, the auditors test for accuracy, internal controls, and compliance with fiscal policy. Once complete, a report called The Financial Statements is generated with the auditor's findings and all standard governmental financial reports. Lack of completion could result in State and Federal funds being withheld.

This annual report consists of a series of financial statements. These statements include all activities of the City of Selma and its component unit, the Selma Public Finance Authority, using the integrated approach as prescribed by GASB Statement No. 34. The Statement of Net Position and Statement of Activities provide information about the activities of the City as a whole and present a longer-term view of the City's finances. Fund financial statements tell how these services are financed in the short term as well as what remains for future spending. Fund financial statements also report the City's operations in more detail than the government-wide statements by providing information about the City's most significant funds. The remaining statements provide financial information about activities for which the City acts solely as a trustee or agent for the benefit of those outside the government.

The Governmental Funds within the report consist of the General, Special Revenue, Debt Services, and Capital Projects Funds. The combined governmental funds ended the fiscal year with a fund balance of \$26,714,299. The Major funds that make up 56% of the government funds ending fund balance were as follows:

General	\$11,196,754
LTF	\$ 2,397,932
Measure S	\$ 1,585,972

Other funds types such as Proprietary and Fiduciary are also found in the report. The financial audit for the fiscal year of 2020-21 was conducted and prepared by Sampson, Sampson and Patterson, LLP. Bill Patterson will be presenting an overview of the report and answering questions from Council.

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**RECOMMENDATION:** Accept fiscal year 2020-21 Financial Statements with Independent Auditors Reports.

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Emily A. Boyd, Special Projects Manager

Fernando Santillan, City Manager

CITY OF SELMA

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FINANCIAL STATEMENTS  
WITH  
INDEPENDENT AUDITOR'S REPORT

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YEAR ENDED JUNE 30, 2021

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Sampson, Sampson & Patterson, LLP  
CERTIFIED PUBLIC ACCOUNTANTS

3148 Willow Avenue, Suite 102  
Clovis, California 93612-4739  
(559) 291-0277 • FAX (559) 291-6411

## INDEPENDENT AUDITOR'S REPORT

The Honorable Mayor and Members of the City Council  
City of Selma  
Selma, California

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Selma as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### **Auditor's Responsibility**

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the City's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### **Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Selma as of June 30, 2021, and the respective changes in financial position, and where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Other Matters**

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, Budgetary Comparison Schedules, and Schedules of Changes in Net Pension and Other Post-Employment Benefits (OPEB) Liability and Related Ratios be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Government Accounting Standards Board, who considers it to be an essential part of the financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Selma's financial statements. The Supplemental Information and the combining and individual nonmajor fund financial statements are presented for purpose of additional analysis and are not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements as a whole.

## **Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated June 9, 2022 on our consideration of the City of Selma's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the effectiveness of the City of Selma's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City of Selma's internal control over financial reporting and compliance.

***Sampson, Sampson & Patterson, LLP***

Clovis, California  
June 9, 2022

## *Management's Discussion and Analysis*

This discussion and analysis of the City of Selma's financial performance provides an overview of the City's financial activities for the fiscal year ended June 30, 2021. Please read it in conjunction with the accompanying transmittal letter, the basic financial statements, and accompanying notes to those financial statements.

### **Financial Highlights**

The City's governmental funds ended the year with a combined fund balance of \$26.7 million.

The City's General Fund ended the year with a balance of \$11,196,754, an increase of \$4,478,852 from the previous year.

### **Overview of the Financial Statements**

This annual report consists of a series of financial statements. These statements include all activities of the City of Selma and its component unit, the Selma Public Finance Authority, using the integrated approach as prescribed by GASB Statement No. 34. The Statement of Net Position and Statement of Activities provide information about the activities of the City as a whole and present a longer-term view of the City's finances. Fund financial statements tell how these services are financed in the short term as well as what remains for future spending. Fund financial statements also report the City's operations in more detail than the government-wide statements by providing information about the City's most significant funds. The remaining statements provide financial information about activities for which the City acts solely as a trustee or agent for the benefit of those outside the Government.

### **Reporting the City as a Whole**

**Government-wide financial statements.** The government-wide financial statements are designed to provide readers with a broad overview of the City's finances. These statements include all assets and liabilities of the City using the *accrual basis of accounting*, which is similar to the accounting method used by most private sector companies. All of the current year's revenues and expenses are taken into account regardless of when cash is received.

The *Statement of Net Position* presents information on all the City's assets and liabilities, with the difference between the two reported as *net position*. Over time, increase or decreases in net position may serve as one indicator of whether the City's financial position is improving or deteriorating.

The *Statement of Activities* presents information showing how the City's net position changed in the most recent fiscal year. All changes of net position are reported as soon as the underlying event giving rise to the change occurs. Thus, revenues and expenses are reported on this statement for some items that will result in cash flow in future fiscal periods (e.g. earned but unused vacation leave).

The government-wide financial statements of the City are divided as follows:

*Governmental Activities:* Most of the City's basic services are included here such as public safety, transportation (street and roads), community development, culture and recreation, and general government. These services are primarily financed by property and sales taxes, federal and state grants, and development fees.

*Business-type Activities:* The City charges fees to customers to cover the costs of services provided. These services include Ambulance, Garbage Disposal, Transit, Pioneer Village, and Cultural Arts.

**Fund Financial Statements.** The fund financial statements provide more detailed information about the City's most significant funds, not the city as a whole. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Some funds are required to be established by State Law or by bond covenants. Management establishes other funds due to legal requirements for using certain taxes, grants, and other money. All the funds of the City can be classified into three categories: governmental funds, proprietary funds, and fiduciary funds.

## *Management's Discussion and Analysis*

*Governmental Funds.* Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on the near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. These funds are reported using an accounting method called *modified accrual accounting*, which measures cash and all other financial assets that can readily be converted to cash. Such information is useful in evaluating a government's near term financing requirements.

Since the focus of the governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for the governmental funds with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide reconciliation between governmental funds and governmental activities. This reconciliation explains the relationship (or differences) between the fund statements and the government-wide statements.

The City of Selma maintains individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental statement of revenues, expenditures, and changes in fund balances for the General Fund, Street Local Transportation Fund (LTF), RSTP Grant, CMAQ Grant fund, and Measure S fund all of which are considered major funds. Data from the other funds are combined into a single aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in this report.

Budgetary comparison statements have been provided for the General Fund and the Measure S Fund to demonstrate compliance to their budgets.

*Proprietary funds.* The City has two different types of proprietary funds, enterprise funds and internal service funds. Enterprise funds are used to report the same functions represented as business-type activities in the government-wide financial statements. The City utilized enterprise funds to account for those activities that are supported primarily by user charges to external users. This includes the ambulance service, garbage service, and transit, plus several non-major enterprise activities. Internal service funds are used to account for activities that include employee benefits, general services, risk management and fleet services. Since all of these services predominantly benefit governmental rather than business-type functions, they have been included within governmental activities in the government-wide financial statements.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the Ambulance, Garbage, and Transit Funds, which are major funds. Other additional non-major enterprise funds are combined into a single aggregated presentation elsewhere in this report. All of the internal service funds are combined into a single, aggregated presentation in the fund financial statements. Individual fund data for the internal service funds is provided in the form of combining statements elsewhere in this report.

*Fiduciary Funds:* Fiduciary funds are used to account for resources held for the benefit of parties outside the city. Fiduciary funds are not reflected in the government-wide financial statements because the city cannot use these funds to finance its operations.

**Notes to the financial statements.** The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund statements.

**Other information.** The combining statements referred to earlier in connection with the non-major governmental, enterprise, and internal service funds are presented immediately following the required supplementary information on the City's retirement plan.

## *Management's Discussion and Analysis*

### Government-wide Financial Analysis

Below is a table showing the City's net position for the fiscal year ended June 30, 2021, with comparative data for the fiscal year ended June 30, 2020.

**City of Selma's Net Position**

	Governmental Activities		Business-type Activities		Total	
	2021	2020	2021	2020	2021	2020
Current and other assets	\$ 31,850,540	\$ 29,928,467	\$ 5,277,056	\$ 5,249,834	\$ 37,127,596	\$ 35,178,301
Capital and long-term assets	66,877,012	63,776,342	471,369	334,279	67,348,381	64,110,621
Total assets	\$ 98,727,552	\$ 93,704,809	\$ 5,748,425	\$ 5,584,113	\$ 104,475,977	\$ 99,288,922
Deferred outflows related to pensions	\$ 3,274,870	\$ 3,827,642	\$ 321,222	\$ 223,897	\$ 3,596,092	\$ 4,051,539
Deferred outflows related to OPEB	465,629	525,985	5,671	30,768	511,300	556,753
Deferred loss on bond refunding	97,818	107,134			97,818	107,134
	3,838,317	4,460,761	366,893	254,665	4,205,210	4,715,426
Long-term liabilities outstanding	7,938,762	8,433,822			7,938,762	8,433,822
Net pension liability	15,387,496	15,159,109	1,509,307	886,741	16,896,803	16,045,850
Net OPEB liability	5,357,683	6,142,387	525,517	359,303	5,883,200	6,501,690
Other liabilities	3,039,221	5,023,642	372,369	300,224	3,411,590	5,323,866
Total liabilities	31,723,162	34,758,960	2,407,193	1,546,268	34,130,355	36,305,228
Deferred inflows related to pensions	77,453	453,426	7,597	26,523	85,050	479,949
Deferred inflows related to OPEB	1,178,245	366,459	115,570	21,435	1,293,815	387,894
Investment in capital assets, net of related debt	59,163,967	55,489,339	471,369	334,279	59,635,336	55,823,618
Restricted	14,005,665	15,354,362			14,005,665	15,354,362
Unrestricted	(3,582,623)	(8,256,976)	3,113,589	3,910,273	(469,034)	(4,346,703)
Total net position	\$ 69,587,009	\$ 62,586,725	\$ 3,584,958	\$ 4,244,552	\$ 73,171,967	\$ 66,831,277

As of June 30, 2021 the City's government-wide total assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources (net position) by \$73.2 million. Governmental activities finished the year with a positive net position balance of \$69.6 million. Business type activities finished the year with a positive balance of \$3.6 million. The net position of the City increased by \$6.3 million from 2020. Net position as noted earlier may serve over time as a useful indicator of the City's financial position.

A portion the City's long-term liabilities relate to the acquisition of capital assets. Some of those assets include the City's corporation yard, equipment, and street infrastructure. These capital assets are utilized to provide services to citizens and are not available for future spending. The repayment of the debt on these assets must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

Restricted net position amounts to \$14.0 million of the total. Restricted net position is the resource that is subject to external restrictions on how it may be used. These restrictions are established by bond covenants or restrictions on the use of funds by state or federal regulations. The unrestricted net position may be used to finance day-to-day operations without constraints established by debt covenants or other legal requirements. At June 30, 2021, the unrestricted net position amount was a negative \$3.6 million due to the implementation of GASB Statement No. 68 in 2015 and 75 in 2018. The GASB Statement No. 68 adjustment reflects the cumulative effect of the unfunded pension liability from prior years. The GASB Statement No. 75 adjustment reflects the cumulative effect of the other post-employment benefits (OPEB) from prior years.

## *Management's Discussion and Analysis*

### Governmental activities.

The following lists key components of these activities:

#### City of Selma's Changes in Net Position

	Governmental Activities		Business-type Activities		Total	
	2021	2020	2021	2020	2021	2020
Revenues:						
Program revenues:						
Charges for services	\$ 1,754,860	\$ 1,338,230	\$ 7,944,683	\$ 7,260,661	\$ 9,699,543	\$ 8,598,891
Operating grants and contributions	1,298,220	180,315			1,298,220	180,315
Capital grants and contributions	1,549,629	2,502,490			1,549,629	2,502,490
General revenues:						
Taxes	16,642,597	14,304,242			16,642,597	14,304,242
Licenses and permits	319,081	396,371			319,081	396,371
Intergovernmental charges	1,539,922	2,142,917			1,539,922	2,142,917
Fines	45,010	40,578			45,010	40,578
Franchise fees	1,029,501	919,180			1,029,501	919,180
Revenue for the use of property	204,588	510,504	44,204	101,393	248,792	611,897
Miscellaneous	814,770	914,641	16,601	107,543	831,371	1,022,184
Transfers	2,728,201	1,549,961	(2,728,201)	(1,549,961)		
Total revenues	27,926,379	24,799,429	5,277,287	5,919,636	33,203,666	30,719,065
Expenses:						
General government	2,751,971	2,140,973			2,751,971	2,140,973
Public safety	10,269,967	11,569,477			10,269,967	11,569,477
Public Works	5,669,671	5,477,615			5,669,671	5,477,615
Community development	1,278,532	912,396			1,278,532	912,396
Cultural and recreation	688,891	752,097			688,891	752,097
Debt Service	267,063	259,313			267,063	259,313
Ambulance			3,427,589	2,431,304	3,427,589	2,431,304
Garbage services			1,525,641	1,425,409	1,525,641	1,425,409
Pioneer Village			70,952	70,010	70,952	70,010
Transit Services			797,783	811,933	797,783	811,933
Cultural Arts			114,916	186,019	114,916	186,019
Total expense	20,926,095	21,111,871	5,936,881	4,924,675	26,862,976	26,036,546
Increase in net position	7,000,284	3,687,558	(659,594)	994,961	6,340,690	4,682,519
Prior period adjustments		1,049,123				1,049,123
Net position - beginning	62,586,725	57,850,044	4,244,552	3,249,591	66,831,277	61,099,635
Net position - ending	\$ 69,587,009	\$ 62,586,725	\$ 3,584,958	\$ 4,244,552	\$ 73,171,967	\$ 66,831,277

## *Management's Discussion and Analysis*

The Governmental revenues for the year were \$27.9 million. Taxes, which include property, sales and other taxes account for \$16.6 million or 59% of the City's governmental activities revenue. Total governmental expenses for the year were \$20.9 million. Public Safety, which includes police and fire, accounts for \$10.3 million or 49% of the total governmental activity expenses.

### **Financial Analysis of the City's Funds**

As noted earlier, the City uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

**Governmental funds.** Not all of the City's governmental funds ended the year with positive fund balances. Any negative balance funds will be trued up in the subsequent fiscal year. The ending fund balance for all funds is \$26.7 million, which is an increase of \$3.6 million, when compared to the prior year.

**Proprietary funds.** As indicated in the description of proprietary funds, there are two types of funds, enterprise and internal service funds. The Ambulance, Garbage, and Transit funds ended the year with a positive unrestricted balance.

### **General Fund Budgetary Highlights expropriations**

Throughout the fiscal year it was not considered necessary to adjust the original total General Fund budget. The Statement of Revenues, Expenditures, and Changes in Fund Balance-Budget to Actual, General Fund, shows the original budget and final budget.

### **Capital Assets and Debt Administration**

**Capital Assets.** The City's Investment in Capital Assets for its governmental and business-type activities are as follows:

City of Selma						
Capital Assets						
	Governmental Activities		Business-type Activities		Total	
	2021	2020	2021	2020	2021	2020
Land	\$ 7,990,302	\$ 7,990,302	\$	\$	\$ 7,990,302	\$ 7,990,302
Construction in progress	796,083	13,406,948			796,083	13,406,948
Building and improvements	14,365,049	3,494,492	17,136	18,191	14,382,185	3,512,683
Machinery and equipment	4,502,173	3,434,982	454,233	316,088	4,956,406	3,751,070
Road network	39,223,405	35,449,618			39,223,405	35,449,618
Total	\$ 66,877,012	\$ 63,776,342	\$ 471,369	\$ 334,279	\$ 67,348,381	\$ 64,110,621

## *Management's Discussion and Analysis*

**Long-term Debt.** The City's long-term debt as of June 30, 2021 was \$7.6 million with governmental activities accounting for all of debt.

### Outstanding Debt

	Governmental Activities		Business-type Activities		Total	
	2021	2020	2021	2020	2021	2020
Special assessment debt with governmental commitment	\$	\$ 110,000	\$	\$	\$	\$ 110,000
Tax allocation bonds						
Capital leases	671,971	876,622			671,971	876,622
Lease revenue bonds						
Certificates of participation						
Revenue bonds	3,114,092	3,348,855			3,114,092	3,348,855
General obligation bond	3,755,000	3,840,000			3,755,000	3,840,000
Contracts payable	50,000	100,000			50,000	100,000
Total	\$ 7,591,063	\$8,275,477	\$	\$	\$7,591,063	\$8,275,477

### Economic Factors

The City of Selma has witnessed some economic impacts from the COVID-19 pandemic much like other cities in the state but still maintained growth in its tax revenues at a year-over-year increase of 16 percent. The City continues to maintain its fiscal policies to grow its reserves to better position itself to withstand a downturn in the economy. In addition, the city created new fiscal policies to address its pension obligations and flatten the bell curve for the coming years. While looking to grow Selma's downtown and commercial and industrial zones to expand its economic diversity, additional development is anticipated in the upcoming years that will increase revenues.

### Requests for Information

This financial report is designed to provide our citizens, taxpayers, customers, investors and creditors with a general overview of the City of Selma finances and to demonstrate the City's accountability for the money it receives. If you have any questions about this report or need additional financial information, contact the Finance Director, City of Selma 1710 Tucker Street, Selma, CA 93662.



**CITY OF SELMA**  
**Statement of Net Position**  
**June 30, 2021**

	Governmental Activities	Business-type Activities	Total
<b>Assets</b>			
Cash and investments	\$26,685,623	\$2,879,715	\$ 29,565,338
Receivables:			
Accounts, net	464,841	2,340,488	2,805,329
Intergovernmental	4,253,537		4,253,537
Prepaid expenses		93,750	93,750
Internal balances	36,897	(36,897)	
Cash with fiscal agent - restricted	409,642		409,642
Capital assets (net of accumulated depreciation):			
Non-depreciable	8,786,385		8,786,385
Depreciable	<u>58,090,627</u>	<u>471,369</u>	<u>58,561,996</u>
Total assets	<u>98,727,552</u>	<u>5,748,425</u>	<u>104,475,977</u>
<b>Deferred outflows of resources:</b>			
Deferred outflows related to pensions	3,274,870	321,222	3,596,092
Deferred outflows related to OPEB	465,629	45,671	511,300
Deferred loss on bond refunding	<u>97,818</u>		<u>97,818</u>
Total deferred outflows of resources	<u>3,838,317</u>	<u>366,893</u>	<u>4,205,210</u>
<b>Liabilities</b>			
Accounts payable	1,527,640	188,119	1,715,759
Accrued wages/benefits	479,242	181,946	661,188
Deposits and other liabilities	347,674	2,304	349,978
Accrued interest payable	101,891		101,891
Noncurrent liabilities:			
Due within one year	582,774		582,774
Due in more than one year	7,938,762		7,938,762
Net OPEB liability	5,357,683	525,517	5,883,200
Net pension liability	<u>15,387,496</u>	<u>1,509,307</u>	<u>16,896,803</u>
Total liabilities	<u>31,723,162</u>	<u>2,407,193</u>	<u>34,130,355</u>
<b>Deferred inflows of resources:</b>			
Deferred inflows related to pensions	77,453	7,597	85,050
Deferred inflows related to OPEB	<u>1,178,245</u>	<u>115,570</u>	<u>1,293,815</u>
Total deferred inflows of resources	<u>1,255,698</u>	<u>123,167</u>	<u>1,378,865</u>
<b>Net position</b>			
Invested in capital assets, net of related debt	59,163,967	471,369	59,635,336
Restricted for:			
Capital projects	2,431,119		2,431,119
Community development	593,936		593,936
Debt service	865,497		865,497
Public safety	1,805,233		1,805,233
Streets and roads	8,309,880		8,309,880
Unrestricted	<u>(3,582,623)</u>	<u>3,113,589</u>	<u>(469,034)</u>
Total net position	<u>\$69,587,009</u>	<u>\$3,584,958</u>	<u>\$73,171,967</u>

**CITY OF SELMA**  
**Statement of Activities**  
**For the Year Ended June 30, 2021**

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Assets		
		Charges For Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government		
					Governmental Activities	Business-type Activities	Total
<b>Primary government</b>							
Governmental activities:							
General government	\$ 2,751,971	\$	\$ 702,707	\$	\$ (2,049,264)	\$	\$ (2,049,264)
Public safety	10,269,967	73,153	189,571	12,000	(9,995,243)		(9,995,243)
Public works	5,669,671	867,045		1,504,329	(3,298,297)		(3,298,297)
Community development	1,278,532	759,884	405,942	14,000	(98,706)		(98,706)
Parks and recreation	688,891	54,778		19,300	(614,813)		(614,813)
Interest and other charges	267,063				(267,063)		(267,063)
Total governmental activities	<u>20,926,095</u>	<u>1,754,860</u>	<u>1,298,220</u>	<u>1,549,629</u>	<u>(16,323,386)</u>		<u>(16,323,386)</u>
Business-type activities:							
Ambulance	3,427,589	5,344,748				1,917,159	1,917,159
Garbage	1,525,641	1,517,882				(7,759)	(7,759)
Pioneer Village	70,952					(70,952)	(70,952)
Transit service	797,783	1,055,694				257,911	257,911
Cultural arts	114,916	26,359				(88,557)	(88,557)
Total business-type activities	<u>5,936,881</u>	<u>7,944,683</u>				<u>2,007,802</u>	<u>2,007,802</u>
Total primary government	<u>\$26,862,976</u>	<u>\$9,699,543</u>	<u>\$1,298,220</u>	<u>\$1,549,629</u>	<u>\$(16,323,386)</u>	<u>\$ 2,007,802</u>	<u>\$(14,315,584)</u>
General revenues:							
Taxes					16,642,597		16,642,597
Licenses and permits					319,081		319,081
Intergovernmental					1,539,922		1,539,922
Fines					45,010		45,010
Franchise fees					1,029,501		1,029,501
Use of money and property					204,588	44,204	248,792
Miscellaneous					814,770	16,601	831,371
Transfers					2,728,201	(2,728,201)	
Total general revenues and transfers					<u>23,323,670</u>	<u>(2,667,396)</u>	<u>20,656,274</u>
Change in net position					7,000,284	(659,594)	6,340,690
Net position, beginning of year					<u>62,586,725</u>	<u>4,244,552</u>	<u>66,831,277</u>
Net position, end of year					<u>\$ 69,587,009</u>	<u>\$ 3,584,958</u>	<u>\$ 73,171,967</u>

See independent auditor's report and notes to financial statements.  
June 20, 2022 Council Packet

**CITY OF SELMA**  
**Balance Sheet**  
**Governmental Funds**  
**June 30, 2021**

	General Fund	Street LTF	RSTP Grant	CMAQ Grant	Citizens Tax Initiative- Measure S	Other Governmental Funds	Total Governmental Funds
<b>Assets</b>							
Cash and investments	\$ 9,179,504	\$2,411,032	\$	\$	\$1,160,004	\$11,562,212	\$24,312,752
Cash with fiscal agent	300,000					109,642	409,642
Accounts receivable	210,259					33,962	244,221
Interfund receivables	732,346					3,200	735,546
Due from other agencies	<u>1,892,248</u>	<u></u>	<u>564,771</u>	<u>303,744</u>	<u>433,580</u>	<u>643,138</u>	<u>3,837,481</u>
Total assets	<u>\$12,314,357</u>	<u>\$2,411,032</u>	<u>\$564,771</u>	<u>\$303,744</u>	<u>\$1,593,584</u>	<u>\$12,352,154</u>	<u>\$29,539,642</u>
<b>Liabilities</b>							
Accounts payable	\$ 553,861	\$ 13,100	\$381,426	\$244,069	\$ 1,831	\$ 218,121	\$ 1,412,408
Accrued wages/benefits	426,603				5,781	39,785	472,169
Interfund payables			183,345	59,675		455,629	698,649
Deposits	25,002						25,002
Other liabilities	<u>112,137</u>	<u></u>	<u></u>	<u></u>	<u></u>	<u>105,000</u>	<u>217,137</u>
Total liabilities	<u>1,117,603</u>	<u>13,100</u>	<u>564,771</u>	<u>303,744</u>	<u>7,612</u>	<u>818,535</u>	<u>2,825,365</u>
<b>Fund balance</b>							
Nonspendable							
Restricted for:							
Streets and roads		2,397,932				5,911,948	8,309,880
Public safety					1,585,972	219,261	1,805,233
Community development						593,936	593,936
Debt service						865,497	865,497
Capital projects						2,431,119	2,431,119
Committed for:							
Streets and roads						24,403	24,403
Community development						166,950	166,950
Recreation						3,351	3,351
Capital projects						657,998	657,998
Assigned for:							
Equipment replacement						809,372	809,372
Unassigned	<u>11,196,754</u>	<u></u>	<u></u>	<u></u>	<u></u>	<u>(150,216)</u>	<u>11,046,538</u>
Total fund balance	<u>11,196,754</u>	<u>2,397,932</u>	<u></u>	<u></u>	<u>1,585,972</u>	<u>11,533,619</u>	<u>26,714,277</u>
Total liabilities and fund balance	<u>\$12,314,357</u>	<u>\$2,411,032</u>	<u>\$564,771</u>	<u>\$303,744</u>	<u>\$1,593,584</u>	<u>\$12,352,154</u>	<u>\$29,539,642</u>

**CITY OF SELMA**  
**Reconciliation of the Governmental Funds Balance Sheet**  
**to Statement of Net Position**  
**June 30, 2021**

Total fund balance – governmental funds balance sheet			\$ 26,714,277
Amounts reported for governmental activities in the statement of net position are different because:			
Long-term receivables are not available to pay for current-period expenditures and, therefore, are deferred in the funds.			416,056
Capital assets used in governmental activities are not reported in the funds.			66,877,012
Certain liabilities are not due and payable in the current period and therefore, are not reported in the governmental funds.			
At June 30, these liabilities consisted of the following:			
Long-term debt	\$ (7,705,328)		
Other liabilities	(105,535)		
Compensated absences	(816,208)		
Net OPEB liabilities	(5,357,683)		
Net pension liability	<u>(15,387,496)</u>	(29,372,250)	
Interest accrued on long-term debt obligations is reported as a liability in the statement of net position but does not get reported in the fund statements.		(101,891)	
Internal service funds are used by management to charge the costs of certain activities, such as self-insurance, to individual funds.		2,471,186	
Deferred outflows of resources related to pensions.		3,740,499	
Deferred inflows of resources related to pensions.		(1,255,698)	
Deferred loss on refunding		<u>97,818</u>	
Net position of governmental activities – Statement of Net Position			<u>\$ 69,587,009</u>

**CITY OF SELMA**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental Funds**  
**For the Year Ended June 30, 2021**

	General Fund	Street LTF	RSTP Grant	CMAQ Grant	Citizens Tax Initiative- Measure S	Other Governmental Funds	Total Governmental Funds
<b>Revenues</b>							
Taxes	\$13,149,014	\$	\$	\$	\$ 2,404,973	\$ 853,113	\$16,407,100
Licenses and permits	319,081						319,081
Intergovernmental	688,105	109,651	474,334	281,429		2,271,924	3,825,443
Charges for services	506,345					1,248,515	1,754,860
Fines	41,248					3,762	45,010
Franchise fees	1,021,115						1,021,115
Use of money and property	86,467	21,968			7,210	64,589	180,234
Assessment payments						431,042	431,042
Miscellaneous	291,870					518,107	809,977
Total revenues	<u>16,103,245</u>	<u>131,619</u>	<u>474,334</u>	<u>281,429</u>	<u>2,412,183</u>	<u>5,391,052</u>	<u>24,793,862</u>
<b>Expenditures</b>							
General government	2,618,281					50,180	2,668,461
Public safety	9,074,123				246,240	506,130	9,826,493
Public works	1,064,018					1,692,590	2,756,608
Community development	724,937					549,173	1,274,110
Recreation	513,040					22,486	535,526
Capital outlay	78,703	1,164,369	545,709	281,429	15,000	3,819,024	5,904,234
Debt service:							
Principal	381,284					282,214	663,498
Interest and fiscal charges	121,861					145,730	267,591
Total expenditures	<u>14,576,247</u>	<u>1,164,369</u>	<u>545,709</u>	<u>281,429</u>	<u>261,240</u>	<u>7,067,527</u>	<u>23,896,521</u>
Excess (deficiency) of revenues over (under) expenditures	1,526,998	(1,032,750)	(71,375)		2,150,943	(1,676,475)	897,341
<b>Other financing sources (uses)</b>							
Operating transfers in	3,075,000					2,524,880	5,599,880
Operating transfers out	(123,146)	(142,224)			(1,662,500)	(943,809)	(2,871,679)
Total other financing sources (uses)	<u>2,951,854</u>	<u>(142,224)</u>			<u>(1,662,500)</u>	<u>1,581,071</u>	<u>2,728,201</u>
Net change in fund balance	4,478,852	(1,174,974)	(71,375)		488,443	(95,404)	3,625,542
Fund balance, beginning of year	<u>6,717,902</u>	<u>3,572,906</u>	<u>71,375</u>		<u>1,097,529</u>	<u>11,629,023</u>	<u>23,088,735</u>
Fund balance, end of year	<u>\$11,196,754</u>	<u>\$2,397,932</u>	<u>\$</u>	<u>\$</u>	<u>\$ 1,585,972</u>	<u>\$11,533,619</u>	<u>\$26,714,277</u>

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**CITY OF SELMA**  
**Reconciliation of the Statement of Revenues, Expenditures, and Changes**  
**in Fund Balance of Governmental Funds to the Statement of Activities**  
**For the Year Ended June 30, 2021**

Net change in fund balance – total governmental funds	\$ 3,625,542
Amounts reported for governmental activities in the Statement of Activities are different because:	
Governmental funds reported capital outlay as expenditures. However, in the Government-Wide Statement of Activities and Changes in Net Position, the cost of those assets was allocated over their estimated useful lives as depreciation expenses. This is the net amount of capital assets recorded in the current period.	5,602,516
Depreciation expense on capital assets was reported in the Government-Wide Statement of Activities and changes in Net Position, but they did not require the use of current financial resources.	(3,042,768)
Payments received on long-term receivables and other reductions are reported as revenues in the fund statements but reduced the receivable amount in the statement of net position.	(360,524)
Repayment of debt principal is an expenditure in the funds but is not an expense in the statement of activities. Also, governmental funds report the effect of issuance costs, premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in treatment of long-term debt and related items.	658,577
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	570,714
The net revenue (expense) of internal service funds is reported with governmental activities.	348,610
Compensated absences: In governmental funds, compensated absences are measured by the amounts paid during the period. In the statement of activities, compensated absences are measured by the amounts earned. The difference between compensated absences paid and those earned was:	(42,109)
Accrued interest on long-term debt obligations is reported in the governmental activities but is not reported in the government fund statements.	5,449
Unfunded OPEB liabilities in the Statement of Activities do not require the use of current financial resources and therefore, are not reported as expenditures in governmental funds.	(67,334)
Pension contributions are reported as expenditures in the governmental funds, but contributions are reported as deferred outflows in the statement of net position.	<u>(298,389)</u>
Change in net position of governmental activities – Statement of Activities	<u>\$ 7,000,284</u>

**CITY OF SELMA**  
**Statement of Net Position**  
**Proprietary Funds**  
**June 30, 2021**

	Business-Type Activities – Enterprise Funds					Internal Service Funds
	Ambulance	Garbage	Transit	Nonmajor Enterprise Funds	Total	
<b>Assets</b>						
Current assets:						
Cash and investments	\$2,464,346	\$128,617	\$266,753	\$ 19,999	\$2,879,715	\$2,372,871
Accounts receivable, net	2,146,172		189,235	5,081	2,340,488	220,620
Prepaid expenses	93,750				93,750	
Total current assets	<u>4,704,268</u>	<u>128,617</u>	<u>455,988</u>	<u>25,080</u>	<u>5,313,953</u>	<u>2,593,491</u>
Noncurrent assets:						
Capital assets:						
Machinery and equipment	537,356			287,697	825,053	298,917
Less: Accumulated depreciation	<u>(83,123)</u>			<u>(270,561)</u>	<u>(353,684)</u>	<u>(74,397)</u>
Total noncurrent assets	<u>454,233</u>			<u>17,136</u>	<u>471,369</u>	<u>224,520</u>
Total assets	<u>5,158,501</u>	<u>128,617</u>	<u>455,988</u>	<u>42,216</u>	<u>5,785,322</u>	<u>2,818,011</u>
Deferred outflows of resources:						
Deferred outflows related to pensions	268,129		45,188	7,905	321,222	81,499
Deferred outflows related to OPEB	<u>38,123</u>		<u>6,425</u>	<u>1,123</u>	<u>45,671</u>	<u>11,589</u>
Total deferred outflow of resources	<u>306,252</u>		<u>51,613</u>	<u>9,028</u>	<u>366,893</u>	<u>93,088</u>

**CITY OF SELMA**  
**Statement of Net Position**  
**Proprietary Funds**  
**June 30, 2021**  
**(continued)**

	Business-Type Activities – Enterprise Funds					Internal Service Funds
	Ambulance	Garbage	Transit	Nonmajor Enterprise Funds	Total	
<b>Liabilities</b>						
Current liabilities:						
Accounts payable	21,454	124,249	34,044	8,372	188,119	115,232
Accrued wages/benefits	141,583		33,327	7,036	181,946	7,073
Deposits payable				2,304	2,304	
Interfund payables				36,897	36,897	
Current portion of capital leases						10,642
Total current liabilities	<u>163,037</u>	<u>124,249</u>	<u>67,371</u>	<u>54,609</u>	<u>409,266</u>	<u>132,947</u>
Noncurrent liabilities:						
Capital leases						21,660
Net pension liability	1,259,843		212,325	37,139	1,509,307	382,933
Net other post-employment benefits liability	438,657		73,928	12,932	525,517	133,331
Total noncurrent liabilities	<u>1,698,500</u>		<u>286,253</u>	<u>50,071</u>	<u>2,034,824</u>	<u>537,924</u>
Total liabilities	<u>1,861,537</u>	<u>124,249</u>	<u>353,624</u>	<u>104,680</u>	<u>2,444,090</u>	<u>670,871</u>
Deferred inflows of resources:						
Deferred inflows related to pensions	6,341		1,069	187	7,597	1,928
Deferred inflows related to OPEB	96,468		16,258	2,844	115,570	29,322
Total Deferred inflow of resources	<u>102,809</u>		<u>17,327</u>	<u>3,031</u>	<u>123,167</u>	<u>31,250</u>
<b>Net Position</b>						
Invested in capital assets, net of related debt	454,233			17,136	471,369	192,218
Unrestricted	<u>3,046,174</u>	<u>4,368</u>	<u>136,650</u>	<u>(73,603)</u>	<u>3,113,589</u>	<u>2,016,760</u>
Total net position	<u>\$3,500,407</u>	<u>\$ 4,368</u>	<u>\$136,650</u>	<u>\$ (56,467)</u>	<u>\$3,584,958</u>	<u>\$2,208,978</u>



**CITY OF SELMA**  
**Statement of Revenues, Expenses, and**  
**Changes in Net Position**  
**Proprietary Funds**  
**For the Year Ended June 30, 2021**

	Business-Type Activities – Enterprise Funds					Internal Service Funds
	Ambulance	Garbage	Transit	Nonmajor Enterprise Funds	Total	
<b>Operating Revenues</b>						
Charges for services	\$ 5,344,748	\$1,517,882	\$1,055,694	\$ 26,359	\$ 7,944,683	\$2,504,257
Rents				28,953	28,953	
Miscellaneous				16,601	16,601	2,228
Total operating revenues	<u>5,344,748</u>	<u>1,517,882</u>	<u>1,055,694</u>	<u>71,913</u>	<u>7,990,237</u>	<u>2,506,485</u>
<b>Operating Expenses</b>						
Personnel services	1,686,959		574,397	61,639	2,322,995	304,595
Services and supplies	1,703,298	1,525,641	223,386	90,078	3,542,403	859,881
Other internal services				33,096	33,096	975,884
Depreciation	37,332			1,055	38,387	30,769
Total operating expenses	<u>3,427,589</u>	<u>1,525,641</u>	<u>797,783</u>	<u>185,868</u>	<u>5,936,881</u>	<u>2,171,129</u>
Operating income (loss)	<u>1,917,159</u>	<u>(7,759)</u>	<u>257,911</u>	<u>(113,955)</u>	<u>2,053,356</u>	<u>335,356</u>
<b>Nonoperating revenues (expenses)</b>						
Interest income	15,251				15,251	14,380
Interest expense						(1,126)
Total nonoperating revenues (expenses)	<u>15,251</u>				<u>15,251</u>	<u>13,254</u>
Income (loss) before transfers	<u>1,932,410</u>	<u>(7,759)</u>	<u>257,911</u>	<u>(113,955)</u>	<u>2,068,607</u>	<u>348,610</u>
<b>Transfers</b>						
Transfers in				34,299	34,299	
Transfers out	(2,462,500)		(300,000)		(2,762,500)	
Net transfers	<u>(2,462,500)</u>		<u>(300,000)</u>	<u>34,299</u>	<u>(2,728,201)</u>	
Change in net position	(530,090)	(7,759)	(42,089)	(79,656)	(659,594)	348,610
Net position, beginning of year	<u>4,030,497</u>	<u>12,127</u>	<u>178,739</u>	<u>23,189</u>	<u>4,244,552</u>	<u>1,860,368</u>
Net position, end of year	<u>\$ 3,500,407</u>	<u>\$ 4,368</u>	<u>\$ 136,650</u>	<u>\$ (56,467)</u>	<u>\$ 3,584,958</u>	<u>\$2,208,978</u>

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**CITY OF SELMA**  
**Statement of Cash Flows**  
**Proprietary Funds**  
**For the Year Ended June 30, 2021**

	Business-Type Activities – Enterprise Funds					Governmental Activities
	Ambulance	Garbage	Transit	Nonmajor Enterprise Funds	Total	Internal Service Funds
<b>Cash flows from operating activities</b>						
Cash received for current services	\$ 4,739,133	\$	\$ 1,055,258	\$ 25,631	\$ 5,820,022	\$ 2,533,626
Cash received for rents				28,953	28,953	
Cash received for other operating revenues		1,517,882		16,601	1,534,483	2,228
Cash paid for services and supplies	(985,015)	(1,519,099)	(193,636)	(116,289)	(2,814,039)	(2,052,642)
Cash paid for salaries and benefits	<u>(1,792,429)</u>	<u></u>	<u>(513,538)</u>	<u>(48,332)</u>	<u>(2,354,299)</u>	<u>(180,244)</u>
Net cash provided (used) by operating activities	<u>1,961,689</u>	<u>(1,217)</u>	<u>348,084</u>	<u>(93,436)</u>	<u>2,215,120</u>	<u>302,968</u>
<b>Cash flows from noncapital financing activities</b>						
Transfers (to) from other funds	(2,462,500)		(300,000)	34,299	(2,728,201)	
Loans from (to) other funds	<u></u>	<u></u>	<u></u>	<u>30,039</u>	<u>30,039</u>	<u></u>
Net cash provided (used) by noncapital financing activities	<u>(2,462,500)</u>	<u></u>	<u>(300,000)</u>	<u>64,338</u>	<u>(2,698,162)</u>	<u></u>
<b>Cash flows from capital and related financing activities</b>						
Principal paid on long-term debt						(20,916)
Interest paid						(1,126)
Capital expenditures	<u>(175,477)</u>	<u></u>	<u></u>	<u></u>	<u>(175,477)</u>	<u>(36,103)</u>
Net cash used by capital and related financing activities	<u>(175,477)</u>	<u></u>	<u></u>	<u></u>	<u>(175,477)</u>	<u>(58,145)</u>
<b>Cash flows from investing activities</b>						
Interest received	<u>15,251</u>	<u></u>	<u></u>	<u></u>	<u>15,251</u>	<u>14,380</u>
Net cash provided by investing activities	<u>15,251</u>	<u></u>	<u></u>	<u></u>	<u>15,251</u>	<u>14,380</u>
Net increase (decrease) in cash and cash equivalents	(661,037)	(1,217)	48,084	(29,098)	(643,268)	259,203
Cash and cash equivalents, beginning of year	<u>3,125,383</u>	<u>129,834</u>	<u>218,669</u>	<u>49,097</u>	<u>3,522,983</u>	<u>2,113,668</u>
Cash and cash equivalents, end of year	<u>\$ 2,464,346</u>	<u>\$ 128,617</u>	<u>\$ 266,753</u>	<u>\$ 19,999</u>	<u>\$ 2,879,715</u>	<u>\$ 2,372,871</u>

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**CITY OF SELMA**  
**Statement of Cash Flows**  
**Proprietary Funds**  
**For the Year Ended June 30, 2021**  
**(continued)**

	Business-Type Activities – Enterprise Funds					Governmental Activities
	Ambulance	Garbage	Transit	Nonmajor Enterprise Funds	Total	Internal Service Funds
<b>Reconciliation of operating income to net cash provided by operating activities:</b>						
Operating income (loss)	\$ 1,917,159	\$ (7,759)	\$ 257,911	\$ (113,955)	\$ 2,053,356	\$ 335,356
Adjustments to reconcile operating income to net cash provided (used) by operating activities:						
Depreciation	37,332			1,055	38,387	30,769
Accounts receivable	(605,615)		(436)	(728)	(606,779)	(149,474)
Prepaid expenses	(93,750)				(93,750)	
Deferred outflow of resources	(103,465)		(7,258)	(1,505)	(112,228)	(12,834)
Accounts payable	4,619	6,542	29,750	6,885	47,796	(38,034)
Accrued wages/benefits	34,494		(10,090)	(55)	24,349	(2,550)
Net pension related liabilities	553,745		57,884	10,937	622,566	103,494
Net OPEB	152,550		11,349	2,315	166,214	20,104
Deferred inflow of resources	64,620		8,974	1,615	75,209	16,137
Total adjustments	44,530	6,542	90,173	20,519	161,764	(32,388)
Net cash provided (used) by operating activities	<u>\$ 1,961,689</u>	<u>\$ (1,217)</u>	<u>\$ 348,084</u>	<u>\$ (93,436)</u>	<u>\$ 2,215,120</u>	<u>\$ 302,968</u>

**CITY OF SELMA**  
**Statement of Fiduciary Net Position**  
**Fiduciary Fund**  
**June 30, 2021**

	Redevelopment Successor Agency Private-Purpose Trust Funds
<b>Assets</b>	
Cash and investments	\$ 1,232,150
Restricted cash with fiscal agent	359,995
Accounts receivable	54,344
Notes receivable	<u>13,305</u>
Total Assets	<u>\$ 1,659,794</u>
<b>Liabilities</b>	
Other liabilities	\$ 83,044
Long-term debt	<u>4,265,037</u>
Total Liabilities	<u>4,348,081</u>
<b>Net Position (Deficit)</b>	
Held in trust for retirement of obligations of the former Selma Redevelopment Agency	<u>(2,688,287)</u>
Total Net Position (Deficit)	<u>\$(2,688,287)</u>

**CITY OF SELMA**  
**Statement of Changes in Fiduciary Net Position**  
**Fiduciary Fund**  
**For the Year Ended June 30, 2021**

	Redevelopment Successor Agency Private-Purpose <u>Trust Funds</u>
<b>Additions:</b>	
Property taxes	\$ 888,286
Investment earnings	1,261
Miscellaneous	<u>1,300</u>
Total Additions	<u>890,847</u>
<b>Deductions</b>	
Community development	79,825
Interest and fiscal charges	<u>238,422</u>
Total Deductions	<u>318,247</u>
Change in net position	<u>572,600</u>
Net position, beginning of year	<u>(3,260,887)</u>
Net position, end of year	<u>\$(2,688,287)</u>

**CITY OF SELMA**  
**Notes to Financial Statements**  
**June 30, 2021**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The combined financial statements of City of Selma (the “City”) have been prepared in conformity with accounting principles applicable to governmental units which are generally accepted in the United States of America. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles.

1. Reporting Entity

The City of Selma is a general law city incorporated on March 15, 1893 and as such draws its authority from the constitution and laws of the State of California. The City has a council/manager form of government and is governed by a five-member elected council. The City Manager is appointed by the City Council. The City provides the following services: Police and fire protection, ambulance, transit, street construction and maintenance, planning and zoning, and general administrative services.

The City’s financial statements include the operations of all organizations for which the City Council exercises oversight responsibility. Oversight responsibility is demonstrated by financial interdependency, selection of governing authority, designation of management, ability to significantly influence operations and accountability for fiscal matters.

Blended Component Units

Based on the aforementioned oversight criteria, the operations of the Selma Public Finance Authority (Authority) have been blended into the accompanying financial statements. Members of the City Council, as well as City administrative personnel make up a significant portion of the governing bodies.

The Authority’s specific and primary purpose is to provide financial assistance to the City of Selma and other agencies by acquiring qualified obligations which were issued for the acquisition, construction, and improvement of public facilities and property.

Separate financial statements for the Authority can be obtained from the Finance Director, City of Selma, 1710 Tucker Street, Selma, CA 93662.

2. Basis of Presentation, Basis of Accounting

Basis of Presentation

Government-wide Statements: The statement of net assets and the statement of activities include the financial activities of the overall government, except for fiduciary activities. Eliminations have been made to minimize the double-counting of internal activities. These statements distinguish between the governmental and business-type activities of the City. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non-exchange transactions. Business-type activities are financed in whole or in part by fees charged to external parties.

**CITY OF SELMA**  
**Notes to Financial Statements**  
**June 30, 2021**  
**(Continued)**

The statement of activities presents a comparison between direct expenses and program revenues for the different business-type activities of the City and for each function of the City's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. The City does not allocate indirect expenses in the statement of activities. Program revenues include (a) fees, fines, and charges paid by the recipients of goods or services offered by the programs and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

**Fund Financial Statements:** The fund financial statements provide information about the City's funds, with separate statements presented for each fund category. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. All remaining governmental and enterprise funds are aggregated and reported as nonmajor funds.

Proprietary fund operating revenues, such as charges for services, results from exchange transactions associated with the principal activity of the fund. Exchange transactions are those in which each party receives and gives up essentially equal values. Nonoperating revenues, such as subsidies and investment earnings, result from nonexchange transactions or ancillary activities.

**Major Funds:**

Major funds are defined as funds that have either assets, and deferred outflows of resources, liabilities and deferred inflows of resources, revenues or expenditures/expenses equal to ten percent of their fund-type total and five percent of the grand total. Major governmental and business-type funds are identified and presented separately in the fund financial statements. All other funds, called non-major funds, are combined and reported in a single column, regardless of their fund-type. The General Fund is always a major fund. The City may also select other funds it believes should be presented as major funds. The City does not prepare legally adopted budgets for the Street LTF Fund, RSTP Grant Fund, or the CMAQ Grant Fund.

The City reports the following major governmental funds:

**General Fund:** The general fund is the City's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

**Street LTF Fund:** This fund accounts for the activities of the City's local transportation fund allocation for various transit projects.

**RSTP Grant Fund:** This fund accounts for various street projects funded through the Regional Surface Transportation Program.

**CMAQ Grant Fund:** This fund accounts various transportation projects funded through the Congestion Mitigation and Air Quality Program.

**Citizens Tax Initiative – Measure S:** This fund accounts for the proceeds from the half-cent sales tax measure approved by voters in 2007 to raise funds for public safety.

**CITY OF SELMA**  
**Notes to Financial Statements**  
**June 30, 2021**  
**(Continued)**

The City reports the following major enterprise funds:

Ambulance Fund: This fund accounts for the operations of the ambulance service provided by the City.

Garbage Fund: This fund accounts for the transactions relating to the commercial and residential garbage collection for the City.

Transit Fund: This fund accounts for the transactions between the City and the Fresno County Rural Transit Agency (FCRTA). The City performs repairs and maintenance services necessary to maintain FCRTA's vehicle fleet.

In addition, the City reports the following fund types:

Internal Service Funds: These funds are used to account for revenues and expenses related to services provided to parties inside the City. These funds facilitate distribution of support costs to the users of support services on a cost-reimbursement basis. Because the principal users of the internal services are the City's governmental activities, this fund type is included in the "Governmental Activities" column of the government-wide financial statements.

Private Purpose Trust Fund: This fund is used to account for the assets of the former City of Selma Redevelopment Agency during the wind down period.

Measurement Focus, Basis of Accounting

Government-wide, Proprietary, and Fiduciary Fund Financial Statements: These financial statements are reported using the economic resources measurement focus. The government-wide and proprietary fund financial statements are reported using the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flow takes place. Nonexchange transactions, in which the City gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, grants, entitlements, and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

Governmental Fund Financial Statements: Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The City considers all revenues reported in the governmental funds to be available if the revenues are collected within sixty days after year-end. Revenues from local sources consist primarily of property taxes. Property tax revenues and revenues received from the State are recognized under the susceptible-to-accrual concept. Miscellaneous revenues are recorded as revenue when received in cash because they are generally not measurable until actually received. Investment earnings are recorded as earned,



**CITY OF SELMA**  
**Notes to Financial Statements**  
**June 30, 2021**  
**(Continued)**

since they are both measurable and available. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, and compensated absences, which are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and acquisitions under capital leases are reported as other financing sources.

**3. Financial Statement Amounts**

**Cash and Cash Equivalents**

For purposes of the statement of cash flows, highly liquid investments are considered to be cash equivalents if they have a maturity of three months or less when purchased.

**Property Taxes**

Taxes are payable in two installments on November 1 and March 1. They become delinquent on December 10 and April 10 respectively. The lien date is January 1 of each year. Unsecured property taxes are payable in one installment on or before August 31. The County of Fresno bills and collects the taxes for the City.

On October 12, 1993, the Fresno County Board of Supervisors voted to adopt an alternate method of property tax apportionment known as the Teeter Plan. The method applies to current secured and supplemental, but not to unsecured. The basic concept of the Teeter Plan is that the County will apportion taxing agencies 100% of their levy (adjusted for roll changes) with the County owning the delinquent receivables. The County will apportion the current secured and unitary into a revenue account in three installments. The first 50% was apportioned December 15, the balance will be apportioned by April 15, and June 15 at 45% and 5% respectively.

**Inventories and Prepaid Items**

Inventories on the balance sheet are stated at weighted average cost. Inventory items are recorded as expenditures when they are consumed.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items.

**Pensions**

For purposes of measuring the net pension liability and deferred outflows/inflows of resources related to pensions, and pension expense, information about the fiduciary net position of Local Government of Example's California Public Employees' Retirement System (CalPERS) plans (Plans) and additions to/deductions from the Plans' fiduciary net position have been determined on the same basis as they are reported by CalPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

**CITY OF SELMA**  
**Notes to Financial Statements**  
**June 30, 2021**  
**(Continued)**

Capital Assets

Purchased or constructed capital assets are reported at cost or estimated historical cost. Donated fixed assets are recorded at their estimated fair value at the end of the donation. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized. A capitalization threshold of \$5,000 is used for machine and equipment, and \$10,000 is used for buildings and building improvement.

Capital assets are being depreciated using the straight-line method over the following estimated useful lives:

<u>Asset Class</u>	<u>Estimated Useful Lives</u>
Roads and Infrastructure	30-50
Buildings	50
Building Improvement	20
Vehicles	2-15
Office Equipment	3-15
Computer Equipment	3-15

Payable Balances

The City believes that sufficient detail of payable balances is provided in the financial statements to avoid the obscuring of significant components by aggregation. Therefore, no disclosure is provided which disaggregates those balances.

Interfund Activity

Interfund activity results from loans, services provided, reimbursements or transfers between funds. Loans are reported as interfund receivables and payables as appropriate and are subject to elimination upon consolidation. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures or expenses. Reimbursements occur when one fund incurs a cost, charges the appropriate benefiting fund and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Transfers In and Transfers Out are netted and presented as a single "Transfers" line on the government-wide statement of activities. Similarly, interfund receivables and payables are netted and presented as a single "Internal Balances" line of the government-wide statement of net assets.

Fund Balances – Governmental Funds

Fund balances of the governmental funds are classified as follows:

*Nonspendable Fund Balance* – represents amounts that cannot be spent because they are either not in spendable form (such as inventory or prepaid insurance) or legally required to remain intact (such as notes receivable or principal of a permanent fund).

*Restricted Fund Balance* – represents amounts that are constrained by external parties, constitutional provisions or enabling legislation.

**CITY OF SELMA**  
**Notes to Financial Statements**  
**June 30, 2021**  
**(Continued)**

*Committed Fund Balance* – represents amounts that can only be used for specific purposes because of a formal action by the City Council. Committed amounts cannot be used for any other purpose unless the City Council removes those constraints by taking the same type of formal action. Committed fund balance amounts may be used for other purposes with appropriate due process by the City Council. Commitments are typically done through adoption and amendment of the budget. Committed fund balance amounts differ from restricted balances in that the constraints on their use do not come from outside parties, constitutional provisions, or enabling legislation.

*Assigned Fund Balance* – represents amounts which the City intends to use for a specific purpose, but that do not meet the criteria to be classified as restricted or committed. Intent may be stipulated by the City Council or by an official or body to which the City Council delegates the authority. Specific amounts that are not restricted or committed in a special revenue, capital projects, debt service or permanent fund are assigned for purposes in accordance with the nature of their fund type or the fund's primary purpose. Assignments within the general fund conveys that the intended use of those amounts is for a specific purpose that is narrower than the general purposes of the City itself.

*Unassigned Fund Balance* – represents amounts which are unconstrained in that they may be spent for any purpose. Only the general fund reports a positive unassigned fund balance. Other governmental funds might report a negative balance in this classification because of overspending for specific purposes for which amounts had been restricted, committed or assigned.

When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the City considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds.

**Net Position**

In the government-wide financial statements and proprietary fund financial statements, net position is classified as follows:

Net Investment in Capital Assets – This component of net position consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of debt that are attributable to the acquisition, construction, or improvement of those assets.

Restricted – This component of net position is the amount of the assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in the determination of net investment in capital assets reduced by liabilities and deferred inflows of resources related to those assets.

Unrestricted – This component of net position is the amount of the assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in the determination of net investment in capital assets or the restricted component of net position.

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**Notes to Financial Statements**  
**June 30, 2021**  
**(Continued)**

When expenses are incurred for purposes for which both restricted and unrestricted components of net position are available, the City's policy is to apply the restricted component of net position first, then the unrestricted component of net position as needed.

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position reports a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will *not* be recognized as an outflow resource (expense/expenditure) until then. The City has three items that qualify for reporting in this category, deferred outflows related to pensions, deferred outflows related to OPEB, and deferred loss on bond refunding.

In addition to liabilities, the statement of financial position reports a separate section for deferred inflows of resources. The separate financial element, *deferred inflows of resources*, represents an acquisition of net position that applies to future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available. The City has two types of deferred inflows which arises only under a full accrual basis of accounting, deferred inflows related to pensions and deferred inflows related to OPEB.

Other Postemployment Benefits (OPEB)

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense have been determined on the same basis. For this purpose, benefit payments are recognized when currently due and payable in accordance with the benefit terms.

Generally accepted accounting principles require that the reported results must pertain to liability and asset information within certain defined timeframes. For this report, the following timeframes are used.

Valuation Date	June 30, 2020
Measurement Date	June 30, 2020
Measurement Period	June 30, 2019 to June 30, 2020

Estimates

The preparation of basic financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses/expenditures during the reporting period. Actual results could differ from those estimates.

**CITY OF SELMA**  
**Notes to Financial Statements**  
**June 30, 2021**  
**(Continued)**

**NOTE 2 – COMPLIANCE AND ACCOUNTABILITY**

Finance-Related Legal and Contractual Provisions

In accordance with GASB Statement No. 38, “Certain Financial Statement Note Disclosures,” violations of finance-related legal and contractual provisions, if any, are reported below, along with actions taken to address such violations:

<u>Violation</u>	<u>Action Taken</u>
None Reported	Not Applicable

Deficit Fund Balance or Fund Net Assets of Individual Funds

Following are funds having deficit fund balances or fund net assets at year end, if any, along with remarks which address such deficits:

<u>Fund Name</u>	<u>Deficit Amount</u>	<u>Remarks</u>
Cultural Arts Enterprise Fund	<u>\$ (68,376)</u>	Retain future excess revenues
Capital Projects Funds:		
Development Impact Storm Drain	\$ (90,001)	Retain future excess revenues
Selma Crossing Project	<u>(3,704)</u>	Retain future excess revenues
Total Capital Projects Funds	<u>\$ (93,705)</u>	
Special Revenue Fund:		
High Speed Rail CVTC	<u>\$ (56,511)</u>	Retain future excess revenues

**NOTE 3 – CASH AND INVESTMENTS**

Cash and investments as of June 30, 2021 are classified in the accompanying financial statements as follows:

Statement of net position:	
Cash and investments	\$29,565,338
Restricted cash and investments with fiscal agent	409,642
Fiduciary funds:	
Cash and investments	1,232,150
Restricted cash and investments with fiscal agent	<u>359,995</u>
Total cash and investments	<u>\$31,567,125</u>

**CITY OF SELMA**  
**Notes to Financial Statements**  
**June 30, 2021**  
**(Continued)**

Cash and investments as of June 30, 2021 consists of the following:

Cash on hand	\$ 1,475
Deposits with financial institutions	4,213,205
Investments	<u>27,352,445</u>
Total cash and investments	<u>\$31,567,125</u>

Investment Authorized by the California Government Code and the City's Investment Policy

The table below identifies the investment types that are authorized for the City of Selma (City) by the California Government Code (or the City's investment policy, where more restrictive). The table also identified certain provisions of the California Government Code (or the City's Investment Policy, where more restrictive) that address interest rate risk, credit risk, and the concentration of credit risk. This table does not address investment of debt proceeds held by bond trustee that are governed by the provisions of debt agreements of the City, rather than the general provisions of the California Government Code or the City's investment policy.

Authorized Investment Type	Maximum Maturity	Maximum Percentage of Portfolio	Maximum Investment in One Issuer
Local Agency Investment Fund (State Pool)	N/A	None	None
US Treasury Obligations	N/A	None	None
US Government Agency Issues	N/A	None	None
Insured Passbook on Demand Deposits with Banks and Savings and Loans	N/A	None	None
Certificate of Deposits	5 years	None	None
Bankers Acceptances	180 days	40%	30%
Commercial Paper	270 days	25%	10%
Mutual Funds (must be comprised of eligible securities permitted under this policy)	N/A	20%	10%
Money Market Funds (must be comprised of eligible securities permitted under this policy)	N/A	20%	10%

The investment policy allows for the above investments which have equal safety and liquidity as all other allowed investments. Maturity depends on the cash needs of the City.

Investment Authorized by Debt Agreement

Investment of debt proceeds held by bond trustees are governed by provisions of the debt agreements, rather than the general provisions of the California Government Code or the City's investment policy. The table below identifies the investment types that are authorized for investments held by bond trustee. The table also identifies certain provisions of these debt agreements that address interest-rate risk, credit risk, and concentration of credit risk.

**CITY OF SELMA**  
**Notes to Financial Statements**  
**June 30, 2021**  
**(Continued)**

Authorized Investment Type	Maximum Maturity	Maximum Percentage of Portfolio	Maximum Investment in One Issuer
Local Agency Investment Fund (State Pool)	N/A	None	\$50 million
US Treasury Obligations	N/A	None	None
US Government Agency Issues	N/A	None	None
Insured Passbook on Demand Deposits with			
Banks and Savings and Loans	N/A	None	None
Certificate of Deposits	1 year	None	None
Bankers Acceptances	1 year	None	None
Commercial Paper	N/A	None	None
Mutual Funds (must be comprised of eligible securities permitted under this policy)	N/A	None	None
Money Market Funds (must be comprised of eligible securities permitted under this policy)	N/A	None	None
Investment Agreements	N/A	None	None

The investment policy allows for the above investments which have equal safety and liquidity as all other allowed investments. Maturity depends on the cash needs of the City.

Disclosures Relating to Interest Rate Risk

Interest rate risk is the risk the changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. One of the ways that the City manages its exposure to interest rate risk is by purchasing a combination of short-term and longer-term investments and by timing cash flows from maturities so that a portion of the portfolio is maturing or coming close to maturity evenly over time as necessary to provide the cash flow and liquidity needed for operations.

Information about the sensitivity of the fair value of the City's investments (including investments held by bond trustee) to market interest rate fluctuations is provided by the following table that shows the distribution of the City's investments by maturity:

Investment Type	Fair Value	12 Months or Less
State Investment Pool	\$26,582,808	\$26,582,808
PARS Section 115 Pension Trust	300,000	300,000
Held by Bond Trustee:		
Money Market Funds	<u>469,637</u>	<u>469,637</u>
	<u>\$27,352,445</u>	<u>\$27,352,445</u>

**CITY OF SELMA**  
**Notes to Financial Statements**  
**June 30, 2021**  
**(Continued)**

Investments with Fair Values Highly Sensitive to Interest Rate Fluctuations

The City has no investments (including investments held by bond trustees) that are highly sensitive to interest-rate fluctuations (to a greater degree than already indicated in the information provided above).

Disclosures Relating to Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Presented below is the minimum rating required by (where applicable) the California Government Code, the City's investment policy, or debt agreements, and the actual Standard and Poor's rating as of fiscal year end for each investment type.

Investment Type	Amount	Ratings as of Fiscal Year End		
		Minimum Legal Rating	Not Rated	AAAm
State Investment Pool	\$26,582,808	N/A	\$26,582,808	\$
PARS Section 115 Investment Trust	300,000	N/A	300,000	
Held by Bond Trustee:				
Money Market Funds	469,637	N/A		469,637
	<u>\$27,352,445</u>		<u>\$26,882,808</u>	<u>\$469,637</u>

Concentration of Credit Risk

The investment policy of the City of Selma contains no limitations on the amount that can be invested with any one issuer beyond that stipulated by the California Government Code. There were no investments in any one issuer that represented 5% or more of the total investments.

Custodial Credit Risk

Custodial credit risk for *deposits* is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for *investments* is the risk that, in the event of the failure of the counterparty (example broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The California Government Code and the City's investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits or investments, other than the following provision for deposits: The California Government Code requires that a financial institution secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state laws (unless so waived by the governmental unit). The fair value of the pledged securities and the collateral pool must equal at least 110% of the total amount deposited by the public agencies. California law also allows financial institutions to secure City deposits by pledging first trust deed mortgage notes having a value of 150% of the secured public deposits.



**CITY OF SELMA**  
**Notes to Financial Statements**  
**June 30, 2021**  
**(Continued)**

As of June 30, 2021, none of the City's deposits with financial institutions in excess of federal depository insurance limits were held in uncollateralized accounts. In addition, as of June 30, 2021, no investments were held by the same broker-dealer (counterparty) that was used by the City of Selma to purchase the securities.

Investment in State Investment Pool

The City is a voluntary participant in the Local Agency Investment Fund (LAIF) that is regulated by the California Government Code under the oversight of the Treasurer of the State of California. The fair value of the City's investment in this pool is reported in the accompanying financial statements at amounts based upon the City's pro rata share of the value provided by (LAIF) for the entire (LAIF) portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by (LAIF), which are recorded on an amortized cost basis.

Fair Value Measurements

The City categorizes its fair value measurement within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the relative inputs used to measure the fair value of the investments. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements).

The three levels of the fair value hierarchy are described as follows:

Level 1: Inputs to the valuation methodology are unadjusted quoted prices for identical assets in active markets that the City has the ability to access.

Level 2: Inputs to the valuation methodology include:

- Quoted prices for similar assets in active markets;
- Quoted prices for identical or similar assets in inactive markets;
- Inputs other than quoted prices that are observable for the asset;
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

Level 3: Inputs to the valuation methodology are unobservable and significant to the fair value measurement. Unobservable inputs reflect the City's own assumptions about the inputs market participants would use in pricing the asset (including assumptions about risk). Unobservable inputs are developed based on the best information available in the circumstances and may include the City's own data.

**CITY OF SELMA**  
**Notes to Financial Statements**  
**June 30, 2021**  
**(Continued)**

The asset's level within the hierarchy is based on the lowest level of input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs. The determination of what constitutes observable requires judgment by the City's management. City management considers observable data to be the market data which is readily available, regularly distributed or updated, reliable, and verifiable, not proprietary, and provided by multiple independent sources that are actively involved in the relevant markets.

The categorization of an investment within the hierarchy is based upon the relative observability of the inputs to its fair value measurement and does not necessarily correspond to City Management's perceived risk of that investment. The methods described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. The use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

When available, quoted prices are used to determine fair value. When quoted prices in active markets are available, investments are classified within Level 1 of the fair value hierarchy. When quoted prices in active markets are not available, fair values are based on evaluated prices received by City's asset manager from a third-party service provider.

The City has no investments subject to categorization.

Investments Not Subject to Fair Value Hierarchy:	
California Local Agency Investment Fund	\$26,582,808
PARS Section 115 Investment Trust	300,000
Held with Fiscal Agent:	
Money Market Mutual Funds	<u>469,637</u>
Total Investment Portfolio	<u>\$27,352,445</u>

**NOTE 4 – RECEIVABLES**

The following is a list of receivables at June 30, 2021.

	<u>Receivable</u>	<u>Allowance</u>	<u>Net</u>
Governmental Funds -			
Accounts	\$ 244,221	\$	\$ 244,221
Due from other agencies	<u>3,837,481</u>	<u></u>	<u>3,837,481</u>
	<u>\$4,081,702</u>	<u>\$</u>	<u>\$4,081,702</u>
Internal Service Funds -			
Accounts	<u>\$ 220,620</u>	<u>\$</u>	<u>\$ 220,620</u>
Enterprise Funds -			
Accounts	<u>\$3,338,445</u>	<u>\$ 997,957</u>	<u>\$2,340,488</u>
Fiduciary Funds -			
Accounts	\$ 54,344	\$	\$ 54,344
Notes receivable	<u>13,305</u>	<u></u>	<u>13,305</u>
	<u>\$ 67,649</u>	<u>\$</u>	<u>\$ 67,649</u>

**CITY OF SELMA**  
**Notes to Financial Statements**  
**June 30, 2021**  
**(Continued)**

**NOTE 5 – CAPITAL ASSETS**

Capital asset activity for the year ended June 30, 2021 was as follows:

	<u>Beginning Balances</u>	<u>Additions</u>	<u>Retirements/ Adjustments</u>	<u>Ending Balances</u>
<b>Governmental activities:</b>				
Capital assets not being depreciated:				
Land	\$ 7,990,302	\$	\$	\$ 7,990,302
Construction in progress	<u>13,406,948</u>	<u>4,531,779</u>	<u>(17,142,644)</u>	<u>796,083</u>
Total capital assets not being depreciated	<u>21,397,250</u>	<u>4,531,779</u>	<u>(17,142,644)</u>	<u>8,786,385</u>
Capital assets being depreciated:				
Roads and other infrastructure	106,119,092	6,157,025		112,276,117
Buildings and improvements	7,249,909	11,018,690		18,268,599
Machinery and equipment	<u>7,816,201</u>	<u>1,609,358</u>	<u>                    </u>	<u>9,425,559</u>
Total capital assets being depreciated	<u>121,185,202</u>	<u>18,785,073</u>	<u>                    </u>	<u>139,970,275</u>
Less accumulated depreciation for:				
Roads and other infrastructure	(70,669,474)	(2,383,238)		(73,052,712)
Buildings and improvements	(3,755,417)	(148,133)		(3,903,550)
Machinery and equipment	<u>(4,381,219)</u>	<u>(542,167)</u>	<u>                    </u>	<u>(4,923,386)</u>
Total accumulated depreciation	<u>(78,806,110)</u>	<u>(3,073,538)</u>	<u>                    </u>	<u>(81,879,648)</u>
Total capital assets being depreciated, net	<u>42,379,092</u>	<u>15,711,535</u>	<u>                    </u>	<u>58,090,627</u>
Governmental activities capital assets, net	<u>\$ 63,776,342</u>	<u>\$20,243,314</u>	<u>\$(17,142,644)</u>	<u>\$ 66,877,012</u>
<b>Business-type activities:</b>				
Capital assets being depreciated:				
Buildings and improvements	\$ 284,182	\$	\$	\$ 284,182
Equipment	<u>365,394</u>	<u>175,477</u>	<u>                    </u>	<u>540,871</u>
Total capital assets being depreciated	<u>649,576</u>	<u>175,477</u>	<u>                    </u>	<u>825,053</u>
Less accumulated depreciation for:				
Buildings and improvements	(265,991)	(1,055)		(267,046)
Equipment	<u>(49,306)</u>	<u>(37,332)</u>	<u>                    </u>	<u>(86,638)</u>
Total accumulated depreciation	<u>(315,297)</u>	<u>(38,387)</u>	<u>                    </u>	<u>(353,684)</u>
Total capital assets being depreciated, net	<u>334,279</u>	<u>137,090</u>	<u>                    </u>	<u>471,369</u>
Business-type activities capital assets, net	<u>\$ 334,279</u>	<u>\$ 137,090</u>	<u>\$</u>	<u>\$ 471,369</u>

**CITY OF SELMA**  
**Notes to Financial Statements**  
**June 30, 2021**  
**(Continued)**

Depreciation was charged to functions as follows:

Governmental activities depreciation:	
General government	\$ 214,351
Public protection:	
Fire	144,040
Police	231,164
Public ways and facilities, including depreciation to general infrastructure assets	<u>2,483,983</u>
Total governmental activities depreciation expense	<u>\$3,073,538</u>
Business-type activities depreciation:	
Pioneer Village	\$ 1,055
Ambulance	<u>37,332</u>
Total business-type activities depreciation	<u>\$ 38,387</u>

**NOTE 6 – INTERFUND BALANCES AND ACTIVITY**

Interfund Payables and Interfund Receivables

Balances due to and due from other funds at June 30, 2021, consisted of the following:

Interfund Payables	Interfund Receivables	Amount	Purpose
RSTP Grant Fund	General	\$ 183,345	Short-term loans
CMAQ Grant Fund	General	59,675	Short-term loans
Nonmajor Enterprise Fund	General	36,897	Short-term loans
Nonmajor Special Revenue Funds	General	346,729	Short-term loans
Nonmajor Capital Projects Funds	General	105,700	Short-term loans
Nonmajor Capital Projects Funds	Nonmajor Capital Projects Funds	<u>3,200</u>	Short-term loans
		<u>\$735,546</u>	

All amounts due are scheduled to be repaid within one year.

Transfers To and From Other Funds

The purpose of the majority of transfers is to reimburse a fund that has made an expenditure on behalf of another fund. Transfers totaled \$5,634,179 in the fund financial statements as follows:

Transfers Out	Transfers In					Totals
	General	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Proprietary Funds	
General	\$	\$ 40,600	\$	\$ 48,247	\$34,299	\$ 123,146
Street LTF		142,224				142,224
Citizens Tax Initiative – Measure S	1,300,000			362,500		1,662,500
Nonmajor Special Revenue Funds		818,958				818,958
Nonmajor Debt Service Funds			113,877			113,877
Nonmajor Capital Projects Funds		10,974				10,974
Proprietary	<u>1,775,000</u>			<u>987,500</u>		<u>2,762,500</u>
	<u>\$3,075,000</u>	<u>\$1,012,756</u>	<u>\$113,877</u>	<u>\$1,398,247</u>	<u>\$34,299</u>	<u>\$5,634,179</u>

**CITY OF SELMA**  
**Notes to Financial Statements**  
**June 30, 2021**  
**(Continued)**

Internal Balances

Internal balances are presented in the Entity-wide financial statements only. They represent the net interfund receivables and payables remaining after the elimination of all such balances within governmental and business-type activities.

**NOTE 7 – LONG-TERM LIABILITIES**

The following is a summary of changes in the City's long-term liabilities for the fiscal year ended June 30, 2021:

	Balance at July 1, 2020	Increases	Decreases	Balance at June 30, 2021	Due Within One Year
<b>Governmental activities:</b>					
Revenue bonds – Authority	\$ 340,000	\$	\$195,000	\$ 145,000	\$
Revenue bonds – City	3,348,855		234,763	3,114,092	242,018
General obligation bonds - City	3,840,000		85,000	3,755,000	90,000
Bond premium	118,660		4,395	114,265	
Capital leases	876,622		204,651	671,971	200,756
Contract payable	100,000		50,000	50,000	50,000
Compensated absences	774,099	42,109		816,208	
Total governmental activities	<u>\$9,398,236</u>	<u>\$ 42,109</u>	<u>\$773,809</u>	<u>\$8,666,536</u>	<u>\$582,774</u>
<b>Business-type activities:</b>					
Compensated absences	106,483	34,107		140,590	
Total business-type activities	<u>\$ 106,483</u>	<u>\$ 34,107</u>	<u>\$</u>	<u>\$ 140,590</u>	<u>\$</u>

A summary of changes in bonds payable of the Authority for the year ended June 30, 2021 is as follows:

Description	Interest Rate Payable	Amount Original Issue	Outstanding June 30 2020	Issued	Retired	Outstanding June 30 2021
1994	4% - 7.25%	\$11,570,000	\$230,000	\$	\$ 85,000	\$145,000
2014	3.25%	955,000	110,000		110,000	
		<u>\$12,525,000</u>	<u>\$340,000</u>	<u>\$</u>	<u>\$195,000</u>	<u>\$145,000</u>

A summary of changes in Revenue Bonds of the City for the year ended June 30, 2021 is as follows:

Description	Interest Rate Payable	Amount Original Issue	Outstanding June 30, 2020	Issued	Retired	Outstanding June 30, 2021
2015	3.09%	\$4,344,619	\$3,348,855	\$	\$234,763	\$3,114,092
		<u>\$4,344,619</u>	<u>\$3,348,855</u>	<u>\$</u>	<u>\$234,763</u>	<u>\$3,114,092</u>

**CITY OF SELMA**  
**Notes to Financial Statements**  
**June 30, 2021**  
**(Continued)**

1994 Revenue Bonds

On December 23, 2015, the City of Selma issued \$4,344,619 Lease Obligation Refunding Bonds with an average interest rate of 3.09% to advance refund \$3,940,000 of outstanding 2010 Lease Revenue Refunding Bonds with an average interest rate of 7.00% and partial refunding of 1994 Revenue Bonds of \$450,000 with an average interest rate of 6.0%. The interest is payable semi-annually on February 1<sup>st</sup> and August 1<sup>st</sup>, commencing February 1, 2016. The bonds mature annually at various amounts through February 1, 2030. The bond program continues to be in default of its debt service reserve requirement, but the trustee believes there are sufficient assets remaining in Trust to service the remaining Bonds Outstanding. The bonds are payable from revenues and all other moneys on deposit in any fund or account pursuant to this indenture. The principal balance on the 1994 revenue bonds at June 30, 2021 was \$145,000.

The Bonds were issued to partially refinance the Authority's previously issued 1994 Revenue Bonds in the principal amount of \$450,000, of which \$380,000 remained outstanding at June 30, 2016. As a result, the \$450,000 is considered defeased and the liability for this issue has been removed from the Long-Term Liabilities of the Governmental Activities Debt.

2014 Assessment Revenue Refunding Bonds

On June 1, 2014, the Selma Public Financing Authority issued \$955,000 Series 2014 Assessment Revenue Refunding Bonds bearing interest of 3.250% payable semi-annually on September 2<sup>nd</sup> and March 2<sup>nd</sup>, commencing September 2, 2014. The bonds mature annually at various amounts through September 2, 2022. The bonds are payable from revenues and all other moneys on deposit in any fund or account pursuant to this indenture. The principal balance outstanding at June 30, 2021 was \$0.

The Bonds were issued to refinance the Authority's previously issued Series 1999A Assessment Revenue Bonds in the principal amount of \$8,165,000. As a result, the Series 1999A Assessment Revenue Bonds are considered defeased and the liability for this issue has been removed from the Long-Term Liabilities of the Governmental Activities Debt.

Series 2015 Refunding Lease Obligations

On December 23, 2015, the City of Selma issued \$4,344,619 Series 2015 Refunding Lease Obligations Bonds, bearing interest of 3.090% payable semi-annually on February 1<sup>st</sup> and August 1<sup>st</sup>, commencing February 1, 2016. The bonds mature annually at various amounts through February 1, 2032. The bonds are payable from revenues and all other moneys on deposit in any fund or account pursuant to this indenture. The principal balance on the Series 15 Refunding Lease Obligation Bond at June 30, 2021 was \$3,114,092.

The Bonds were issued to refinance the City of Selma Financing Authority's previously issued 2010 Lease Revenue Refunding Bonds outstanding of \$3,900,000 and partial refinance of their 1994 Revenue Bonds of \$450,000. As a result, the 2010 Lease Revenue Refunding Bonds and the \$450,000 1994 Revenue Bonds are considered defeased and the liability for these issues have been removed from the Long-Term Liabilities of the Governmental Activities.

**CITY OF SELMA**  
**Notes to Financial Statements**  
**June 30, 2021**  
**(Continued)**

Series 2017 General Obligation Bonds

On July 6, 2017, the City of Selma issued \$4,000,000 Series 2017 General Obligation Bonds, bearing interest rates varying from 2.0% to 4.0% payable semi-annually on February 1, and August 1, commencing February 1, 2018. The bonds mature annually at various amounts through August 1, 2047. The bonds are general obligations of the City. Payable solely from property taxes levied by the City and collected by the County of Fresno. The principal balance on Series 2017 General Obligation Bonds at June 30, 2021 was \$3,755,000.

The Bonds are being issued to finance the costs of acquiring and constructing a new police station and associated improvements, and to pay the costs of issuing the Bonds. The bonds were authorized at an election of the registered voters of the City held on November 6, 2016 at which more than two-thirds of the persons voting on the proposition voted to authorize the issuance and sale of the Bonds.

1. Debt Service Requirements

Debt service requirements on long-term debt at June 30, 2021 are as follows:

<u>Year Ending June 30,</u>	<u>Principal</u>	Authority Governmental <u>Activities Interest</u>	<u>Total</u>
2022	\$ 55,000	\$ 8,519	\$ 63,519
2023	60,000	4,350	64,350
2024	<u>30,000</u>	<u>1,055</u>	<u>31,055</u>
Totals	<u>\$ 145,000</u>	<u>\$13,924</u>	<u>\$158,924</u>

<u>Year Ending June 30,</u>	<u>Principal</u>	City Governmental <u>Activities Interest</u>	<u>Total</u>
2022	\$ 242,018	\$ 96,225	\$ 338,243
2023	249,496	88,747	338,243
2024	257,205	81,038	338,243
2025	265,153	73,090	338,243
2026	273,346	64,897	338,243
2027-2031	1,498,769	192,446	1,691,215
2032	<u>328,105</u>	<u>10,138</u>	<u>338,243</u>
Totals	<u>\$3,114,092</u>	<u>\$606,581</u>	<u>\$3,720,673</u>

**CITY OF SELMA**  
**Notes to Financial Statements**  
**June 30, 2021**  
**(Continued)**

The annual debt service requirements for the General Obligation Bonds are as follows:

Year Ending June 30,	Principal	City Governmental Activities Interest	Total
2022	\$ 90,000	\$ 135,562	\$ 225,562
2023	90,000	133,763	223,763
2024	90,000	131,963	221,963
2025	95,000	129,638	224,638
2026	95,000	126,788	221,788
2027-2031	530,000	575,987	1,105,987
2032-2036	650,000	464,087	1,114,087
2037-2041	775,000	337,381	1,112,381
2042-2046	920,000	179,000	1,099,000
2047-2048	420,000	17,000	437,000
Totals	<u>\$3,755,000</u>	<u>\$2,231,169</u>	<u>\$5,986,169</u>

**1. Capital Leases**

Capital leases at June 30, 2021, consisted of the following:

	Balance at July 1, 2020	Increases	Decreases	Balance at June 30, 2021	Due Within One Year
Santander Leasing-Fire Truck	\$323,682	\$	\$ 50,179	\$273,503	\$ 51,629
Umpqua Bank-computer equipment	53,218		20,916	32,302	10,642
Umpqua Bank-10 Ford Explorers, 1 F150 pick-up	298,703		96,342	202,361	99,532
Umpqua Bank-emergency vehicle	<u>201,019</u>		<u>37,214</u>	<u>163,805</u>	<u>38,953</u>
	<u>\$876,622</u>	<u>\$</u>	<u>\$204,651</u>	<u>\$671,971</u>	<u>\$200,756</u>

The City has entered into multiple lease agreements for financing the acquisition of police vehicles, fire truck, police and fire equipment, computer equipment, and a street sweeper. These lease agreements qualify as capital leases for accounting purposes. These leases have interest rates varying from 2.33% to 3.68% with the final payment on these leases due in 2032.

**2016 Capital Lease for Street Sweeper**

In February, 2016 the City entered into a capital lease agreement with Tymco Inc. The purchase price of the equipment was \$250,502 and is payable over a period of five years. Semi-annual payments on the contract are \$13,249. The effective interest rate on the contract is 2.65% per annum. The balance outstanding at June 30, 2021, was \$-0-.



**CITY OF SELMA**  
**Notes to Financial Statements**  
**June 30, 2021**  
**(Continued)**

2016 Capital Lease for Fire Truck

In March, 2016 the City entered into a capital lease agreement with Santander Leasing for a fire truck with a purchase price of \$510,694. Annual payments of \$59,533 for 10 years. The effective interest rate 3.42% per annum. The balance outstanding at June 30, 2021, was \$273,503.

The annual debt service requirements for the 2016 Capital Lease for the fire truck at June 30, 2021 are as follows:

<u>Year ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2022	\$ 51,629	\$ 7,904	\$ 59,533
2023	53,121	6,412	59,533
2024	54,656	4,877	59,533
2025	56,236	3,297	59,533
2026	<u>57,861</u>	<u>1,672</u>	<u>59,533</u>
	<u>\$273,503</u>	<u>\$24,162</u>	<u>\$297,665</u>

2017 Capital Lease for Computer Equipment

In December, 2017 the City entered into a capital lease agreement with Umpqua Bank for computer equipment with a purchase price of \$103,223. Semi-annual payments of \$11,021 for five years. The effective interest rate of 2.33% per annum. The balance outstanding at June 30, 2021, was \$32,302.

The annual debt service requirements for the 2017 Capital Lease for the computer equipment at June 30, 2021 are as follows:

<u>Year ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2022	\$10,642	\$ 379	\$11,021
2023	<u>21,660</u>	<u>382</u>	<u>22,042</u>
	<u>\$32,302</u>	<u>\$ 761</u>	<u>\$33,063</u>

2018 Capital Lease for Police Vehicles

In April, 2018 the City entered into a capital lease agreement with Umpqua for police vehicles with a purchase price of \$482,220. Semi-annual payments of \$53,685 for five years. The effective interest rate of 3.26% per annum. The balance outstanding at June 30, 2021, was \$202,361.

**CITY OF SELMA**  
**Notes to Financial Statements**  
**June 30, 2021**  
**(Continued)**

The annual debt service requirements for the 2018 Capital Lease for the police vehicles at June 30, 2021 are as follows:

<u>Year ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2022	\$ 99,532	\$ 5,837	\$105,369
2023	<u>102,829</u>	<u>2,540</u>	<u>105,369</u>
	<u>\$202,361</u>	<u>\$ 8,377</u>	<u>\$210,738</u>

2020 Capital Lease for Emergency Vehicle

In March, 2020, the City entered into a capital lease agreement with Umpqua Bank for the acquisition of a Danko emergency vehicle with a purchase price of \$201,019. The agreement calls for semi-annual payments of \$21,922 for five years. The effective interest rate is 3.16%. The balance outstanding at June 30, 2021 is \$163,805.

The annual debt service requirements for the emergency vehicle at June 30, 2021 are as follows:

<u>Year ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2022	\$ 38,953	\$ 4,892	\$ 43,845
2023	40,201	3,644	43,845
2024	41,490	2,355	43,845
2025	<u>43,161</u>	<u>684</u>	<u>43,845</u>
	<u>\$163,805</u>	<u>\$11,575</u>	<u>\$175,380</u>

2. Contract Payable:

In July of 2015 the City entered into an agreement with the Consolidated Irrigation District (CID) to obtain from the District certain real property known as "Rockwell Pond." The agreement calls for the exchange of City owned property of a 38.73 acre parcel with a fair market value of \$534,000 and a payment of a non interest bearing note of \$200,000, payable in annual installments of \$50,000 for the years 2016 through 2019. The purpose of the exchange was for development of water retention and sewer drains. As of June 30, 2021, the City has made three payments on the note. Balance owing on the note at June 30, 2021 was \$50,000.

3. Compensated Absences:

The liability for vested leave (vacation, compensated time off, holiday) earned but not used in governmental funds is expensed and established as a liability and is reported in the government-wide statement of net assets in the governmental activities column. Vested leave of proprietary funds (ambulance fund) is recorded as an expense and liability of that fund as the benefits accrue. No liability is recorded for non-vesting leave such as sick leave.

**CITY OF SELMA**  
**Notes to Financial Statements**  
**June 30, 2021**  
**(Continued)**

4. Fiduciary Long-Term Debt

2001 Industrial Park Limited Obligation Improvement Bonds

The former Selma Redevelopment Agency issued limited obligation bonds in the amount of \$3,561,890. The interest rate was 5% and the final payment is scheduled for September 2040. Bonds outstanding at January, 2012 were transferred to the Successor Agency on February 1, 2012 due to the dissolution of the Redevelopment Agency. The balance outstanding at June 30, 2021 was \$2,645,000 and is held in the City's Redevelopment Successor Agency Private-Purpose Trust Funds.

Industrial Park Limited Obligation Improvement Bonds at June 30, 2021, consisted of the following:

<u>Balance</u> <u>June 30, 2020</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u> <u>June 30, 2021</u>
\$2,715,000	\$	\$70,000	\$2,645,000

2010A Tax Allocation Bonds

The former Selma Redevelopment Agency issued \$3,600,000 tax allocation bonds, with the rate of 2.875-5.750% to refund previous refunding bonds 2001A and 2004A. The bonds mature in September 2024. Bonds outstanding at June 30, 2021 was \$1,440,000 and are held in the City's Redevelopment Successor Agency Private-Purchase Trust Funds.

Tax Allocation Bonds at June 30, 2021, consisted of the following:

<u>Balance</u> <u>June 30, 2020</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u> <u>June 30, 2021</u>
\$1,755,000	\$	\$315,000	\$1,440,000

1994 Revenue Bonds

The 1994 Revenue Bonds were previously issued by the City of Selma Financing Authority to finance the prior Redevelopment Agency Housing Project. The debt is an obligation of the City's Redevelopment Successor Agency and thus appears in the Successor Agency Private-Purpose Trust Fund account. The principal balance of the 1994 Revenue Bonds was \$180,000.

**CITY OF SELMA**  
**Notes to Financial Statements**  
**June 30, 2021**  
**(Continued)**

**NOTE 8 – RISK MANAGEMENT**

The City participates with other public entities in a joint venture under a joint powers agreement which established the Central San Joaquin Valley Risk Management Authority (CSJVRMA). The relationship between the City and CSJVRMA is such that CSJVRMA is not a component unit of the City for financial reporting purposes.

The City is covered for the first \$1,000,000 of each general liability claim and \$500,000 of each workers' compensation claim through the CSJVRMA. The City has the right to receive dividends or the obligation to pay assessments based on a formula which among other expenses, charges the City's account for liability losses under \$50,000 and workers' compensation losses under \$50,000. The CSJVRMA participates in an excess pool which provides general liability coverages from \$1,000,000 to \$29,000,000. The CSJVRMA participates in an excess pool which provides workers' compensation coverage from \$500,000 to \$5,000,000 and purchases excess reinsurance above \$5,000,000 to the statutory limit.

The CSJVRMA is a consortium of fifty-four (54) cities in the San Joaquin Valley, California. It was established under the provisions of California Government Code Section 6500 et seq. The CSJVRMA is governed by a Board of Directors which meets three times per year, consisting of one member appointed by each member city. The day-to-day business is handled by a management group employed by the CSJVRMA.

At the termination of the joint powers agreement and after all claims have been settled, any excess or deficit will be divided among the cities in accordance with its governing documents.

The most recent condensed financial information of CSJVRMA is as follows:

	<u>As of and for the Year Ended June 30, 2021</u>
Total Assets	<u>\$150,621,596</u>
Total Liabilities	\$129,774,819
Total Net Position	<u>20,846,777</u>
Total Liabilities and Net Position	<u>\$150,621,596</u>
Total Revenues for the Year	\$ 56,130,164
Total Expenses for the Year	<u>55,047,729</u>
Change in Net Position	<u>\$ 1,082,435</u>

**CITY OF SELMA**  
**Notes to Financial Statements**  
**June 30, 2021**  
**(Continued)**

**NOTE 9 – PENSION PLAN**

General Information

Plan Description

The Plan is a cost-sharing multiple-employer defined benefit pension plan (PERF C) administered by the California Public Employees' Retirement System (CalPERS). All qualified permanent and probationary employees are eligible to participate in the City's separate Safety (police and fire) and Miscellaneous (all other) Employee Pension Plans. Benefit provisions under plans are established by State statute and Local Government resolution. CalPERS issues publicly available reports that include a full description of the pension plans regarding benefit provisions, assumptions and membership information that can be found on the CalPERS website.

Benefits Provided

CalPERS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members and beneficiaries. Benefits are based on years of credited service, equal to one year of full time employment. Members with five years of total service are eligible to retire at age 50 to 52 years with statutory reduced benefits. All members are eligible for non-duty disability benefits after 10 years of service. The death benefit is one of the following: The Basic Death Benefit, the 1957 Survivor Benefit, or the Optional Settlement 2W Death Benefit. The cost of living adjustment for each plan are applied as specified by the Public Employees' Retirement Law.

Effective January 1, 2013, CalPERS instituted a new pension plan as a result of the Public Employee Pension Reform Act (PEPRA). Employees hired from that date on are subject to the new 2% at 62 benefit formula. The 2.5% at 55 benefit formula has been closed to new hires from January 1, 2013 on, unless they meet the rules for a CalPERS Classic employee. A Classic employee is already CalPERS member through prior employment and was employed by a CalPERS member within the last 6 months. See the CalPERS website for more information.

Contributions

Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Funding contributions for the Plans are determined annually on an actuarial basis as of June 30 by CalPERS. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance unfunded accrued liability. The City is required to contribute the difference between the actuarially determined rate and the contribution rate of the employees.

**CITY OF SELMA**  
**Notes to Financial Statements**  
**June 30, 2021**  
**(Continued)**

For the year ended June 30, 2021, the contributions recognized as part of pension expense for the Plans are as follows:

	<u>Miscellaneous</u>	<u>Safety</u>	<u>Total</u>
Contributions – employer	\$934,626	\$1,332,679	\$2,267,305

Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows  
of Resources Related to Pensions

As of June 30, 2021, the City reported net pension liabilities for its proportionate shares of the net pension liability of each Plan as follows:

	<u>Measurement Date</u> <u>June 30,</u>	
	<u>2020</u>	<u>2019</u>
Miscellaneous	\$ 7,567,356	\$ 7,265,144
Safety	<u>9,329,447</u>	<u>8,780,706</u>
Total Net Pension Liability	<u>\$16,896,803</u>	<u>\$16,045,850</u>

The City's net pension liability for each Plan is measured as the proportionate share of the net pension liability. The net pension liability of each of the Plans is measured as of June 30, 2020, and the total pension liability for each Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2019 rolled forward to June 30, 2020 using standard update procedures. The City's proportion of the net pension liability was based on a projection of the City's long-term share of contributions to the pension plans relative to the projected contributions of all participating employers, actuarially determined. The City's proportionate share of the net pension liability for each Plan as of June 30, 2019 and 2020 was as follows:

	<u>Miscellaneous</u>	<u>Safety</u>
Proportion – June 30, 2019	.181%	.141%
Proportion – June 30, 2020	.179%	.140%
Change – Increase (Decrease)	(.002)%	(.001)%

**CITY OF SELMA**  
**Notes to Financial Statements**  
**June 30, 2021**  
**(Continued)**

For the year ended June 30, 2021, the City recognized pension expense of \$2,480,113. At June 30, 2021 the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

Deferred Outflows of Resources

	Deferred Employer Pension Contributions Made After Measurement Date	Changes of Assumptions	Differences Between Expected And Actual Experiences	Total Pension Related Deferred Outflows
Miscellaneous Plan	\$ 864,517	\$	\$ 614,769	\$ 1,479,286
Safety Plan	<u>1,190,587</u>	<u>          </u>	<u>926,219</u>	<u>2,116,806</u>
Total	<u>\$ 2,055,104</u>	<u>\$</u>	<u>\$1,540,988</u>	<u>\$ 3,596,092</u>

Deferred Inflows of Resources

	Changes Of Assumptions	Differences Between Expected and Actual Experiences	Net Differences Between Projected Earnings and Actual on Pension Plan Investments	Total Pension-related Deferred Inflows
Miscellaneous Plan	\$ 53,973	\$	\$	\$ 53,973
Safety Plan	<u>31,077</u>	<u>          </u>	<u>          </u>	<u>31,077</u>
Total	<u>\$ 85,050</u>	<u>\$</u>	<u>\$</u>	<u>\$ 85,050</u>

Measurement Period Ended June 30	Outflows (Inflows) of Resources	
	Miscellaneous Plan	Safety Plan
2021	\$86,712	217,335
2022	203,836	340,398
2023	162,426	235,811
2024	<u>107,822</u>	<u>101,598</u>
	<u>\$560,796</u>	<u>\$895,142</u>

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**Notes to Financial Statements**  
**June 30, 2021**  
**(Continued)**

Actuarial Methods and Assumptions

The collective total pension liability for the June 30, 2020 measurement period was determined by an actuarial valuations of June 30, 2019, with update procedures used to roll forward the total pension liability to June 30, 2020. The collective total pension liability was based on the following assumptions.

Investment rate of return	7.15%
Inflation	2.50%
Salary increases	Varies by Entry Age and Service
Mortality rate table <sup>1</sup>	Derived using CalPERS' Membership Data for all Funds Contract
Post-retirement benefit increase	COLA up to 2.5% until Purchasing Power Protection Allowance Floor on Purchasing Power applies

<sup>1</sup> The mortality table used was developed based on CalPERS-specific data. The table includes 15 years of mortality improvements using Society of Actuaries Scale 90% of scale MP 2016. For more details on this table, please refer to the December, 2017 experience study report (based on CalPERS demographic data from 1997 to 2015) that can be found on the CalPERS website.

Discount Rate

The discount rate used to measure the total pension liability for PERF C was 7.15%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers will be made at statutorily required rates, actuarially determined. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Long-Term Expected Rate of Return

The long-term expected rate of return on pension plan investments was determined using a building-block method in which expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical returns of all the funds' asset classes, expected compound geometric returns were calculated over the short-term (first 10 years) and the long-term (11+ years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the rounded single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equal to the single equivalent rate calculated above and adjusted to account for assumed administrative expenses.



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The table below reflects the long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation. These geometric rates of return are net of administrative expenses.

Asset Class	Assumed Asset Allocation	Real Return Years 1-10(a)	Real Return Years 11+(b)
Global Equity	50.00%	4.80%	5.98%
Fixed Income	28.00%	1.00%	2.62%
Inflation Assets		0.77%	1.81%
Private Equity	8.00%	6.30%	7.23%
Real Estate	13.00%	3.75%	4.93%
Liquidity	1.00%		(0.92)%

- (1) In the System's ACFR, Fixed income is included in Global Debt Securities; Liquidity is included in Short-term Investments; Inflation Assets are included in both Global Equity Securities and Global Debt Securities.
- (2) An expected inflation of 2.00% used for this period.
- (3) An expected inflation of 2.92% used for this period.

Sensitivity of the Proportionate Share of the Net Pension Liability to Change in the Discount Rate

The following presents the City's proportionate share of the net pension liability for each Plan, calculated using the discount rate for each Plan, as well as what the City's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

	1% Decrease 6.15%	Current Discount Rate 7.15%	1% Increase 8.15%
Miscellaneous	\$ 12,084,451	\$ 7,567,356	\$ 3,835,021
Safety	<u>14,042,280</u>	<u>9,329,447</u>	<u>5,462,084</u>
Total	<u>\$ 26,126,731</u>	<u>\$ 16,896,803</u>	<u>\$ 9,297,105</u>

Pension Plan Fiduciary Net Position

Detailed information about each pension plan's fiduciary net position is available in the separately issued CalPERS financial reports.

Payable to the Pension Plan

At June 30, 2021, the City reported a payable of \$-0- for the outstanding amount of contributions to the pension plan required for the year ended June 30, 2021.

**CITY OF SELMA**  
**Notes to Financial Statements**  
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**(Continued)**

**NOTE 10 – OTHER POST EMPLOYMENT BENEFITS (OPEB)**

Plan Description

The City participates in the CalPERS medical program under the Public Employees' Medical and Hospital and Care Act (PEMHCA). This coverage requires the employee to satisfy the requirements for retirement under CalPERS, which requires (1) attainment of age 50 (age 52, if a new miscellaneous member to PERS on or after January 1, 2013) with 5 years of State or public agency service or (2) an approved disability retirement.

The City offers medical, dental, and vision coverage to qualifying retirees. The City is obligated to contribute toward the cost of retiree medical coverage for the retiree's lifetime or until coverage is discontinued. The City has an "unequal contribution" resolution with CalPERS, executed in 2001. This resolution defines the City's contribution toward active employee medical premiums to be the PEMHCA minimum employer contribution (MEC). The MEC was \$143 per month in 2021.

The City's contribution toward retiree medical benefits is determined by multiplying together the following three items:

- 5% times
- The number of prior years the employer has been contracted with PEMHCA times
- The contribution the employer provides for active employees (i.e., the MEC).

The amount payable by the City for retirees was \$143 per month for 2021.

Employees Covered

As of June 30, 2020 actuarial valuation, the following current and former employees were covered by the benefit terms under the plan:

Active employees	110
Retirees	<u>33</u>
Total	<u>143</u>

Net OPEB Liability

The City's net OPEB liability was measured as of June 30, 2020, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of June 30, 2020.

*Actuarial Assumptions:*

The total OPEB liability in the June 30, 2020 actuarial valuation was determined using the following actuarial methods of assumptions:

**CITY OF SELMA**  
**Notes to Financial Statements**  
**June 30, 2021**  
**(Continued)**

Valuation Date	June 30, 2020
Funding Method	Entry Age Normal Cost, level percentage of pay
Asset Valuation Method	Not applicable (\$0; plan is not yet funded)
Discount Rate	3.13% as of June 30, 2019 2.45 % as of June 30, 2020
Participants Valued	Only current active employees and retired participants and covered dependents are valued. No future entrants are considered in this valuation.
Salary Increase	3.0% per year, since benefits do not depend on salary, this is used only to allocate the cost of benefits between service years.
General Inflation Rate	2.5% per year
Healthcare Cost Trend Rates	5.40% as of January 1, 2021, decreasing .10% per year to 4.00% for years 2076 and thereafter
Mortality Improvements	MacLeod Watts Scale 2020 applied generationally from 2015.
Medicare Eligibility	Absent contrary data, all individuals are assumed to be eligible for Medicare Part A and Part B at age 65

Discount Rate

The City is currently financing its OPEB liability on a pay-as-you-go basis. The discount rate used in this valuation is based on the Fidelity Muni Bond AA 20 Year maturity yield. As of the beginning and end of the Measurement Period, use of this index results in discount rates of 3.13% as of June 30, 2019 and 2.45% as of June 30, 2020.

**CITY OF SELMA**  
**Notes to Financial Statements**  
**June 30, 2021**  
**(Continued)**

**Changes in the OPEB Liability**

The changes in the net OPEB liability for the Plan are as follows:

	Increase (Decrease)		
	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability/(Asset) (c) = (a) - (b)
Balance at June 30, 2020 (Measurement Date June 30, 2019)	<u>\$6,501,690</u>	<u>\$</u>	<u>\$6,501,690</u>
Changes recognized for the measurement period:			
Service cost	391,898		391,898
Interest	213,638		213,638
Changes of assumptions	10,962		10,962
Difference between expected and actual experience	(1,087,910)		(1,087,910)
Employer contribution		147,078	(147,078)
Benefit payments	<u>(147,078)</u>	<u>(147,078)</u>	<u></u>
Net Changes	<u>(618,490)</u>	<u></u>	<u>(618,490)</u>
Balance at June 30, 2021 (Measurement Date June 30, 2020)	<u>\$5,883,200</u>	<u>\$</u>	<u>\$5,883,200</u>

**Sensitivity of the Net OPEB Liability to Changes in the Discount Rate**

The discount rate used for the fiscal year end 2021 is 2.45%. The following presents the net OPEB liability of the City if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate, for measurement period ended June 30, 2020:

	1% Decrease (1.45%)	Current Discount Rate (2.45%)	1% Increase (3.45%)
Total OPEB Liability	\$6,888,206	\$5,883,200	\$5,081,346
Net OPEB Liability	\$6,888,206	\$5,883,200	\$5,081,346

**Sensitivity of the net OPEB liability to changes in the healthcare cost trend rates**

The healthcare cost trend was assumed to start at 5.4% (effective January 1, 2021) and grade down to 4% for years 2076 and thereafter. The following presents the net OPEB liability of the City, as well as what the City's net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rates:

**CITY OF SELMA**  
**Notes to Financial Statements**  
**June 30, 2021**  
**(Continued)**

	<u>1% Decrease</u>	<u>Current Healthcare Cost Trend Rates</u>	<u>1% Increase</u>
Total OPEB Liability	\$4,924,282	\$5,883,200	\$7,133,122
Net OPEB Liability	\$4,924,282	\$5,883,200	\$7,133,122

**Payable to the OPEB Plan**

At June 30, 2021, the City reported a payable of \$0 for the outstanding amount of contributions to the OPEB plan required for the year ended June 30, 2021.

**OPEB Expense and Deferred Outflows/Inflows of Resources Related to OPEB**

For the fiscal year ended June 30, 2021, the City recognized OPEB expense of \$480,625. As of fiscal year ended June 30, 2021, the City reported deferred outflows and inflows of resources related to OPEB from the following sources.

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
OPEB contributions subsequent to measurement date	\$147,741	\$
Differences between expected and actual experience		977,686
Changes of assumptions	<u>363,559</u>	<u>316,129</u>
Total	<u>\$511,300</u>	<u>\$1,293,815</u>

The \$147,741 reported as deferred outflows of resources related to contributions subsequent to the June 30, 2020 measurement date will be recognized as a reduction of the net OPEB liability during the fiscal year ending June 30, 2022. Other amounts reported as deferred outflows of resources related to OPEB will be recognized as expense as follows:

<u>Fiscal Year Ended June 30</u>	<u>Net Deferred Outflows/(Inflows) of Resources</u>
2022	\$ (124,911)
2023	(124,911)
2024	(124,911)
2025	(124,911)
2026	(80,262)
Thereafter	<u>(350,350)</u>
Total	<u>\$ (930,256)</u>

**CITY OF SELMA**  
**Notes to Financial Statements**  
**June 30, 2021**  
**(Continued)**

**NOTE 11 – COMMITMENTS AND CONTINGENCIES**

Contingencies

The City participates in grant programs which are governed by various rules and regulations of the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the City has not complied with the rules and regulations governing the grants, refunds of any money received may be required and the collectability of any related receivables may be impaired. In the opinion of the City, there are no significant contingent liabilities relating to compliance with the rules and regulations governing the respective grants; therefore, no provision has been recorded in the accompanying basic financial statements for such contingencies.

Litigation

No reportable litigation was pending against the City at June 30, 2021.

Federal Grant Programs

The City participates in a number of federally assisted grant programs. Receipts from these grant programs are subject to audit to determine if the monies were expended in accordance with the appropriate statutes, grant terms and regulations. The City believes no significant liabilities would result from any such audits.

REQUIRED SUPPLEMENTARY INFORMATION

**CITY OF SELMA**  
**Schedule of Revenues, Expenditures, and Changes in**  
**Fund Balance – Budget and Actual**  
**General Fund**  
**For the Year Ended June 30, 2021**

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Revenues</b>				
Taxes	\$9,553,960	\$9,553,960	\$13,149,014	\$ 3,595,054
Licenses and permits	305,200	305,200	319,081	13,881
Intergovernmental	119,000	119,000	688,105	569,105
Charges for services	342,974	342,974	506,345	163,371
Fines	33,000	33,000	41,248	8,248
Franchise fees	1,000,429	1,000,429	1,021,115	20,686
Use of money and property	89,975	89,975	86,467	(3,508)
Miscellaneous	<u>103,039</u>	<u>103,039</u>	<u>291,870</u>	<u>188,831</u>
Total revenues	<u>11,547,577</u>	<u>11,547,577</u>	<u>16,103,245</u>	<u>4,555,668</u>
<b>Expenditures</b>				
General government	1,986,683	1,986,683	2,618,281	(631,598)
Public safety	9,409,946	9,409,946	9,074,123	335,823
Public works	1,058,985	1,058,985	1,064,018	(5,033)
Community development	706,589	706,589	724,937	(18,348)
Recreation	588,407	588,407	513,040	75,367
Capital outlay	20,000	20,000	78,703	(58,703)
Debt service:				
Principal	381,284	381,284	381,284	
Interest and fiscal charges	<u>122,492</u>	<u>122,492</u>	<u>121,861</u>	<u>631</u>
Total expenditures	<u>14,274,386</u>	<u>14,274,386</u>	<u>14,576,247</u>	<u>(301,861)</u>
Excess (deficiency) of revenues over (under) expenditures	(2,726,809)	(2,726,809)	1,526,998	4,253,807
<b>Other financing sources (uses)</b>				
Operating transfers in	3,117,000	3,117,000	3,075,000	(42,000)
Operating transfers out	<u>(165,500)</u>	<u>(165,500)</u>	<u>(123,146)</u>	<u>42,354</u>
Total other financing sources (uses)	<u>2,951,500</u>	<u>2,951,500</u>	<u>2,951,854</u>	<u>354</u>
Net change in fund balance	224,691	224,691	4,478,852	4,254,161
Fund balance, beginning of year	<u>6,717,902</u>	<u>6,717,902</u>	<u>6,717,902</u>	
Fund balance, end of year	<u>\$ 6,942,593</u>	<u>\$ 6,942,593</u>	<u>\$ 11,196,754</u>	<u>\$4,254,161</u>



**CITY OF SELMA**  
**Schedule of Revenues, Expenditures, and Changes in**  
**Fund Balance – Budget and Actual**  
**Citizens Tax Initiative – Measure S**  
**For the Year Ended June 30, 2021**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Taxes	\$ 1,643,801	\$ 1,643,801	\$ 2,404,973	\$ 761,172
Use of money and property	<u>7,000</u>	<u>7,000</u>	<u>7,210</u>	<u>210</u>
Total revenues	<u>1,650,801</u>	<u>1,650,801</u>	<u>2,412,183</u>	<u>761,382</u>
<b>Expenditures</b>				
Public safety	307,891	307,891	246,240	61,651
Capital outlay	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>	<u>        </u>
Total expenditures	<u>322,891</u>	<u>322,891</u>	<u>261,240</u>	<u>61,651</u>
Excess (deficiency) of revenues over (under) expenditures	1,327,910	1,327,910	2,150,943	823,033
<b>Other financing sources (uses)</b>				
Operating transfers in				
Operating transfers out	<u>(1,300,000)</u>	<u>(1,300,000)</u>	<u>(1,662,500)</u>	<u>(362,500)</u>
Total other financing sources (uses)	<u>(1,300,000)</u>	<u>(1,300,000)</u>	<u>(1,662,500)</u>	<u>(362,500)</u>
Net change in fund balance	27,910	27,910	488,443	460,533
Fund balance, beginning of year	<u>1,097,529</u>	<u>1,097,529</u>	<u>1,097,529</u>	<u>        </u>
Fund balance, end of year	<u>\$1,125,439</u>	<u>\$1,125,439</u>	<u>\$1,585,972</u>	<u>\$ 460,533</u>

**CITY OF SELMA**  
**Required Supplementary Information**  
**Cost-Sharing Multiple-Employer Defined Benefit Pension Plan – Last 10 Years\***  
**For the Year Ended June 30, 2021**

**Schedule of Plan's Proportionate Share of the Net Pension  
Liability and Related Ratios as of the Measurement Date**

	Miscellaneous						
	Measurement Period Ending June 30,						
	2020	2019	2018	2017	2016	2015	2014
Plan's Proportion of the Net Pensions Liability (Asset)	.17940%	.18142%	.18385%	.17582%	.18473%	.19888%	.07296%
Plan's Proportion share of the Net Pension Liability (Asset)	\$7,567,356	\$7,265,144	\$6,928,797	\$7,123,581	\$6,417,380	\$5,456,437	\$4,540,156
Plan's Covered Employee Payroll	\$2,726,204	\$2,456,834	\$2,033,498	\$1,694,454	\$1,609,297	\$1,636,530	\$1,470,465
Plan's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered-Employee Payroll	277.58%	295.71%	340.73%	420.41%	398.77 %	333.42%	308.76%
Plan's Proportionate Share of the Fiduciary Net Position as a Percentage of the Plan's Total Pension Liability	67.90%	67.68%	67.72%	65.86%	66.99%	71.14%	76.31%

	Safety						
	Measurement Period Ending June 30,						
	2020	2019	2018	2017	2016	2015	2014
Plan's Proportion of the Net Pensions Liability (Asset)	.14003%	.14066%	.13688%	.14971%	.13159 %	.12509%	.07659%
Plan's Proportion share of the Net Pension Liability (Asset)	\$9,329,447	\$8,780,706	\$8,031,431	\$7,915,874	\$6,815,312	\$5,154,581	\$4,765,927
Plan's Covered Employee Payroll	\$4,071,294	\$4,072,999	\$3,727,327	\$3,505,756	\$2,878,438	\$3,453,182	\$3,379,336
Plan's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered-Employee Payroll	229.15%	215.58%	215.47%	225.80%	236.77%	149.27%	141.03%
Plan's Proportionate Share of the Fiduciary Net Position as a Percentage of the Plan's Total Pension Liability	73.83%	73.93%	74.94%	73.95%	75.04%	80.18%	81.42%

\*Fiscal year 2015 was the 1<sup>st</sup> year of implementation, therefore only five years are shown.

**CITY OF SELMA**  
**Required Supplementary Information**  
**Schedule of Funding Progress PERS Information**  
**For the Year Ended June 30, 2021**

**Schedule Contributions**

	Miscellaneous						
	For the Year Ended June 30,						
	2021	2020	2019	2018	2017	2016	2015
Actuarially determined contribution	\$ 899,240	\$ 826,351	\$ 709,431	\$ 619,237	\$ 526,961	\$ 381,662	\$ 367,790
Contributions in relation to the							
actuarially determined contributions	<u>(899,240)</u>	<u>(826,351)</u>	<u>(709,431)</u>	<u>(619,237)</u>	<u>(526,961)</u>	<u>(381,662)</u>	<u>(367,790)</u>
Contribution deficiency (excess)	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Covered-employee payroll	<u>\$2,726,204</u>	<u>\$2,456,834</u>	<u>\$2,033,498</u>	<u>\$1,694,454</u>	<u>\$1,609,297</u>	<u>\$1,636,530</u>	<u>\$1,470,465</u>
Contributions as a percentage							
of covered-employee payroll	32.99%	33.63%	34.89%	36.54%	32.74%	23.32%	25.01%

	Safety						
	For the Year Ended June 30,						
	2021	2020	2019	2018	2017	2016	2015
Actuarially determined contribution	\$ 1,238,405	\$ 1,094,779	\$ 898,570	\$ 840,006	\$ 682,202	\$ 660,953	\$ 655,346
Contributions in relation to the							
actuarially determined contributions	<u>(1,238,405)</u>	<u>(1,094,779)</u>	<u>(898,570)</u>	<u>(840,006)</u>	<u>(682,202)</u>	<u>(660,953)</u>	<u>(655,346)</u>
Contribution deficiency (excess)	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Covered-employee payroll	<u>\$ 4,071,294</u>	<u>\$ 4,072,999</u>	<u>\$3,727,327</u>	<u>\$3,505,756</u>	<u>\$2,878,438</u>	<u>\$3,453,182</u>	<u>\$3,379,336</u>
Contributions as a percentage							
of covered-employee payroll	30.42%	26.88%	24.10%	23.96%	23.70%	19.14%	19.39%

**CITY OF SELMA**  
**Required Supplementary Information**  
**Schedule of Funding Progress PERS Information**  
**for the Year Ended June 30, 2021**

**Notes to Schedule:**

The actuarial methods and assumptions used to set the actuarially determined contributions for Fiscal Year 2020-21 were derived from the June 30, 2018 funding valuation report.

Actuarial Cost Method	Entry Age Normal
Amortization Method/Period	For details, see June 30, 2018 Funding Valuation Report
Asset Valuation Method	Market Value of Assets.
Inflation	2.50%
Salary Increases	Varies by Entry Age and Service
Payroll Growth	2.75%
Investment Rate of Return	7.00%, Net of Pension Plan Investment and Administrative Expenses; Includes Inflation.
Retirement Age	The probabilities of Retirement are based on the 2014 CalPERS Experience Study for the period from 1997 to 2011.
Mortality	The probabilities of mortality are based on the 2014 CalPERS Experience Study for the period from 1997 to 2011. Pre-retirement and Post-retirement mortality rates include 20 years of projected mortality improvement using Scale BB published by the Society of Actuaries.

**CITY OF SELMA**  
**Required Supplementary Information**  
**Schedule of Changes in the Net OPEB Liability and Related Ratios**

	Measurement Period Ending June 30,			
	2020	2019	2018	2017
Total OPEB Liability				
Service cost	\$ 391,898	\$ 335,680	\$ 329,996	\$ 375,557
Interest cost	213,638	213,125	196,593	164,777
Differences between expected and actual experience	(1,087,910)			
Assumption changes	10,962	465,642	(50,785)	(546,300)
Benefit payments	(147,078)	(129,028)	(103,626)	(34,854)
Net change in total OPEB liability	(618,490)	885,419	372,178	(40,820)
Total OPEB liability – beginning	6,501,690	5,616,271	5,244,093	5,284,913
Total OEPB liability – ending (a)	<u>\$5,883,200</u>	<u>\$6,501,690</u>	<u>\$5,616,271</u>	<u>\$5,244,093</u>
Fiduciary Net Position				
Employer contributions	\$ 147,078	\$ 129,028	\$ 103,626	\$ 34,854
Benefit payments	(147,078)	(129,028)	(103,626)	(34,854)
Net change in plan fiduciary net position	<u>\$</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Fiduciary net position – beginning				
Fiduciary net position – ending (b)				
Net OPEB (asset) liability – ending (a)-(b)	<u>\$ 5,883,200</u>	<u>\$6,501,690</u>	<u>\$5,616,271</u>	<u>\$5,244,093</u>
Covered-employee payroll	\$ 7,816,318	\$6,913,761	\$6,330,599	\$6,169,019
Net OPEB liability as a percentage of covered-employee payroll	75.27%	94.04%	88.72%	85.01%

**Notes to Schedule:**

Changes in Assumptions

The discount rate was changed from 3.13% as of June 30, 2019 to 2.45% as of June 30, 2020, based on the published change in return for the applicable municipal bond index.

Historical information is required only for measurement periods for which GASB 75 is applicable. Future years' information will be displayed up to 10 years as information becomes available.

**CITY OF SELMA**  
**Required Supplementary Information**  
**Schedule of Changes in the Net OPEB Liability and Related Ratios**

	Fiscal Year Ended June 30,			
	2021	2020	2019	2018
Actuarially Determined Contribution (ADC)	\$ 480,625	\$ 533,007	\$ 454,824	\$ 474,673
Contributions in relation to the ADC	<u>(147,741)</u>	<u>(147,078)</u>	<u>(129,028)</u>	<u>(103,626)</u>
Contribution deficiency (excess)	<u>\$ 332,884</u>	<u>\$ 385,929</u>	<u>\$ 325,796</u>	<u>\$ 371,047</u>
Covered-employee payroll	<u>\$7,816,318</u>	<u>\$6,913,761</u>	<u>\$6,330,599</u>	<u>\$6,169,019</u>
Contributions as a percentage of covered-employee payroll	4.26%	2.13%	2.04%	1.68%

**Notes to Schedule:**

Actuarial methods and assumptions used to set the actuarially determined contributions for Fiscal Year 2021 were from the June 30, 2020 actuarial valuation.

**Methods and assumptions used to determine contributions:**

Valuation Date	June 30, 2020
Funding Method	Entry Age Normal Cost, level percent of pay
Asset Valuation Method	Market value of assets (\$0; plan is not yet funded)
Discount Rate	3.13% as of June 30, 2019 2.45% as of June 30, 2020
Participants Valued	Only current active employees and retired participants and covered dependents are valued. No future entrants are considered in this valuation.
Salary Increase	3.00% per year, since benefits do not depend on salary, this is used only to allocate the cost of benefits between service years
General Inflation Rate	2.50% per year

COMBINING STATEMENTS AS SUPPLEMENTARY INFORMATION

**CITY OF SELMA**  
**Combining Balance Sheet –**  
**Nonmajor Governmental Funds**  
**June 30, 2021**

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total Nonmajor Governmental Funds
<b>Assets</b>				
Cash and investments	\$4,886,266	\$755,855	\$5,920,091	\$ 11,562,212
Cash with fiscal agent		109,642		109,642
Accounts receivable	12,383		21,579	33,962
Interfund receivables			3,200	3,200
Due from other agencies	595,888		47,250	643,138
Total assets	<u>\$5,494,537</u>	<u>\$865,497</u>	<u>\$5,992,120</u>	<u>\$12,352,154</u>
<b>Liabilities</b>				
Accounts payable	\$ 145,560	\$	\$ 72,561	\$ 218,121
Accrued wages/benefits	39,785			39,785
Interfund payables	346,729		108,900	455,629
Other liabilities	105,000			105,000
Total liabilities	<u>637,074</u>	<u></u>	<u>181,461</u>	<u>818,535</u>
<b>Fund balance</b>				
Restricted for:				
Streets and roads	3,906,073		2,005,875	5,911,948
Public safety	219,261			219,261
Community development	593,936			593,936
Debt service		865,497		865,497
Capital projects			2,431,119	2,431,119
Committed for:				
Streets and roads	24,403			24,403
Community development	166,950			166,950
Recreation	3,351			3,351
Capital projects			657,998	657,998
Assigned for:				
Equipment replacement			809,372	809,372
Unassigned	(56,511)		(93,705)	(150,216)
Total fund balance	<u>4,857,463</u>	<u>865,497</u>	<u>5,810,659</u>	<u>11,533,619</u>
Total liabilities and fund balance	<u>\$5,494,537</u>	<u>\$865,497</u>	<u>\$5,992,120</u>	<u>\$12,352,154</u>



**CITY OF SELMA**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance –**  
**Nonmajor Governmental Funds**  
**For the Year Ended June 30, 2021**

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total Nonmajor Governmental Funds
<b>Revenues</b>				
Taxes	\$ 853,113	\$	\$	\$ 853,113
Intergovernmental	2,259,924		12,000	2,271,924
Charges for services	477,461		771,054	1,248,515
Fines	3,762			3,762
Use of money and property	30,079	2,578	31,932	64,589
Assessment payments		431,042		431,042
Miscellaneous	<u>236,095</u>		<u>282,012</u>	<u>518,107</u>
Total revenues	<u>3,860,434</u>	<u>433,620</u>	<u>1,096,998</u>	<u>5,391,052</u>
<b>Expenditures</b>				
General government	41,541	8,639		50,180
Public safety	381,482		124,648	506,130
Public works	1,638,590		54,000	1,692,590
Community development	545,190		3,983	549,173
Recreation			22,486	22,486
Capital outlay	436,683		3,382,341	3,819,024
Debt service:				
Principal		195,000	87,214	282,214
Interest and fiscal charges		<u>139,099</u>	<u>6,631</u>	<u>145,730</u>
Total expenditures	<u>3,043,486</u>	<u>342,738</u>	<u>3,681,303</u>	<u>7,067,527</u>
Excess (deficiency) of revenues over (under) expenditures	816,948	90,882	(2,584,305)	(1,676,475)
<b>Other financing sources (uses)</b>				
Operating transfers in	1,012,756	113,877	1,398,247	2,524,880
Operating transfers out	<u>(818,958)</u>	<u>(113,877)</u>	<u>(10,974)</u>	<u>(943,809)</u>
Total other financing sources (uses)	<u>193,798</u>		<u>1,387,273</u>	<u>1,581,071</u>
Net change in fund balance	1,010,746	90,882	(1,197,032)	(95,404)
Fund balance, beginning of year	<u>3,846,717</u>	<u>774,615</u>	<u>7,007,691</u>	<u>11,629,023</u>
Fund balance, end of year	<u>\$ 4,857,463</u>	<u>\$ 865,497</u>	<u>\$5,810,659</u>	<u>\$11,533,619</u>

**CITY OF SELMA**  
**Combining Balance Sheet –**  
**Nonmajor Special Revenue Funds**  
**June 30, 2021**

	<u>Traffic Safety</u>	<u>Redevelopment Administration</u>	<u>Public Safety</u>	<u>Sidewalk Repair Funds</u>	<u>AB 1913 Grant</u>	<u>Street Maintenance Fund</u>	<u>Street Gas Tax</u>	<u>Road Maintenance &amp; Rehabilitation</u>
<b>Assets</b>								
Cash and investments	\$16,047	\$	\$79,129	\$23,923	\$141,239	\$259,825	\$941,642	\$1,437,557
Accounts receivable				480		164		
Due from other agencies	<u>1,064</u>	<u>70,544</u>	<u>5,567</u>					<u>82,551</u>
Total assets	<u>17,111</u>	<u>70,544</u>	<u>84,696</u>	<u>24,403</u>	<u>141,239</u>	<u>259,989</u>	<u>941,642</u>	<u>1,520,108</u>
<b>Liabilities</b>								
Accounts payable						51,058		
Accrued wages/benefits		2,728			6,869	16,618	3,866	
Interfund payables		67,816						
Other liabilities						<u>5,000</u>		
Total liabilities		<u>70,544</u>			<u>6,869</u>	<u>72,676</u>	<u>3,866</u>	
<b>Fund balance</b>								
Restricted for:								
Streets and roads	17,111					187,313	937,776	1,520,108
Public safety			84,696		134,370			
Community development								
Committed for:								
Streets and roads				24,403				
Community development								
Recreation								
Unassigned								
Total fund balance	<u>17,111</u>		<u>84,696</u>	<u>24,403</u>	<u>134,370</u>	<u>187,313</u>	<u>937,776</u>	<u>1,520,108</u>
Total liabilities and fund balance	<u>\$17,111</u>	<u>\$70,544</u>	<u>\$84,696</u>	<u>\$24,403</u>	<u>\$141,239</u>	<u>\$259,989</u>	<u>\$941,642</u>	<u>\$1,520,108</u>

**CITY OF SELMA**  
**Combining Balance Sheet –**  
**Nonmajor Special Revenue Funds**  
**June 30, 2021**

	Street Measure C	CID Groundwater Surcharge	CFD 2006-1 Vineyard Estates	Landscape and Lighting Assessment	Property Cleanup & Demo Fund	Abandoned Vehicle Abatement	CDBG Grant	Recycling Grant
<b>Assets</b>								
Cash and investments	\$1,117,528	\$ 521,011	\$141,345	\$43,689	\$25,000	\$195	\$	\$15,424
Accounts receivable								
Due from other agencies	<u>126,237</u>						<u>79,523</u>	
Total assets	<u>1,243,765</u>	<u>521,011</u>	<u>141,345</u>	<u>43,689</u>	<u>25,000</u>	<u>195</u>	<u>79,523</u>	<u>15,424</u>
<b>Liabilities</b>								
Accounts payable				12,606				
Accrued wages/benefits				4,077				
Interfund payables							79,523	
Other liabilities								
Total liabilities				<u>16,683</u>			<u>79,523</u>	
<b>Fund balance</b>								
Restricted for:								
Streets and roads	1,243,765							
Public safety						195		
Community development		521,011		27,006				15,424
Committed for:								
Streets and roads								
Community development			141,345		25,000			
Recreation								
Unassigned								
Total fund balance	<u>1,243,765</u>	<u>521,011</u>	<u>141,345</u>	<u>27,006</u>	<u>25,000</u>	<u>195</u>		<u>15,424</u>
Total liabilities and fund balance	<u>\$1,243,765</u>	<u>\$ 521,011</u>	<u>\$141,345</u>	<u>\$43,689</u>	<u>\$25,000</u>	<u>\$195</u>	<u>\$79,523</u>	<u>\$15,424</u>

**CITY OF SELMA**  
**Combining Balance Sheet –**  
**Nonmajor Special Revenue Funds**  
**June 30, 2021**

	FEMA Fire Grant	ABC Grant	Small Business Support Center	DOJ Bynes Grant	Foreclosed Homes Project	Sports Hall of Fame	ACT Program	AB 74 Storm Drain Appropriation
<b>Assets</b>								
Cash and investments	\$	\$	\$605	\$	\$18,756	\$3,351	\$	\$
Accounts receivable					11,739			
Due from other agencies		<u>3,651</u>		<u>11,954</u>			<u>44,286</u>	
Total assets		<u>3,651</u>	<u>605</u>	<u>11,954</u>	<u>30,495</u>	<u>3,351</u>	<u>44,286</u>	
<b>Liabilities</b>								
Accounts payable							295	
Accrued wages/benefits							5,627	
Interfund payables		3,651		11,954			38,364	
Other liabilities								
Total liabilities		<u>3,651</u>		<u>11,954</u>			<u>44,286</u>	
<b>Fund balance</b>								
Restricted for:								
Streets and roads								
Public safety								
Community development					30,495			
Committed for:								
Streets and roads								
Community development			605					
Recreation						3,351		
Unassigned								
Total fund balance			<u>605</u>		<u>30,495</u>	<u>3,351</u>		
Total liabilities and fund balance	<u>\$</u>	<u>\$3,651</u>	<u>\$605</u>	<u>\$11,954</u>	<u>\$30,495</u>	<u>\$3,351</u>	<u>\$44,286</u>	<u>\$</u>

**CITY OF SELMA**  
**Combining Balance Sheet –**  
**Nonmajor Special Revenue Funds**  
**June 30, 2021**

	High Speed Rail CVTC	Prop 68 Park Grant	Transit Oriented Development	USDA RBDG	Community Power Resiliency	SB 2 Planning Grant Program	Total Nonmajor Special Revenue Funds
<b>Assets</b>							
Cash and investments	\$	\$	\$	\$	\$100,000	\$	\$4,886,266
Accounts receivable							12,383
Due from other agencies	<u>113,822</u>	<u>19,300</u>	<u>14,000</u>	<u>11,600</u>		<u>11,789</u>	<u>595,888</u>
Total assets	<u>113,822</u>	<u>19,300</u>	<u>14,000</u>	<u>11,600</u>	<u>100,000</u>	<u>11,789</u>	<u>5,494,537</u>
<b>Liabilities</b>							
Accounts payable	57,762	12,050				11,789	145,560
Accrued wages/benefits							39,785
Interfund payables	112,571	7,250	14,000	11,600			346,729
Other liabilities					<u>100,000</u>		<u>105,000</u>
Total liabilities	<u>170,333</u>	<u>19,300</u>	<u>14,000</u>	<u>11,600</u>	<u>100,000</u>	<u>11,789</u>	<u>637,074</u>
<b>Fund balance</b>							
Restricted for:							
Streets and roads							3,906,073
Public safety							219,261
Community development							593,936
Committed for:							
Streets and roads							24,403
Community development							166,950
Recreation							3,351
Unassigned	<u>(56,511)</u>						<u>(56,511)</u>
Total fund balance	<u>(56,511)</u>						<u>4,857,463</u>
Total liabilities and fund balance	<u>\$113,822</u>	<u>\$ 19,300</u>	<u>\$ 14,000</u>	<u>\$ 11,600</u>	<u>\$100,000</u>	<u>\$11,789</u>	<u>\$5,494,537</u>

**CITY OF SELMA**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance –**  
**Nonmajor Special Revenue Funds**  
**For the Year Ended June 30, 2021**

	Traffic Safety	Successor Agency Administration	Public Safety	Sidewalk Repair Funds	AB 1913 Grant	Street Maintenance Fund	Street Gas Tax	Road Maintenance & Rehabilitation
<b>Revenues</b>								
Taxes	\$	\$	\$60,948	\$	\$	\$	\$ 528,422	\$
Intergovernmental					156,726			519,248
Charges for services						176,105		
Fines	3,762							
Use of money and property							8,349	8,938
Miscellaneous		70,544		494		1,000		
Total revenues	<u>3,762</u>	<u>70,544</u>	<u>60,948</u>	<u>494</u>	<u>156,726</u>	<u>177,105</u>	<u>536,771</u>	<u>528,186</u>
<b>Expenditures</b>								
General government								
Public safety					156,662			
Public works						1,053,136	69,421	
Community development		70,544						
Capital outlay						85,151		
Total expenditures		<u>70,544</u>			<u>156,662</u>	<u>1,138,287</u>	<u>69,421</u>	
Excess (deficiency) of revenues over (under) expenditures	3,762		60,948	494	64	(961,182)	467,350	528,186
<b>Other financing sources (uses)</b>								
Operating transfers in						961,182		
Operating transfers out							(400,201)	
Total other financing sources (uses)						<u>961,182</u>	<u>(400,201)</u>	
Net change in fund balance	3,762		60,948	494	64		67,149	528,186
Fund balance, beginning of year	<u>13,349</u>		<u>23,748</u>	<u>23,909</u>	<u>134,306</u>	<u>187,313</u>	<u>870,627</u>	<u>991,922</u>
Fund balance, end of year	<u>\$17,111</u>	<u>\$</u>	<u>\$ 84,696</u>	<u>\$24,403</u>	<u>\$134,370</u>	<u>\$ 187,313</u>	<u>\$ 937,776</u>	<u>\$1,520,108</u>

**CITY OF SELMA**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance –**  
**Nonmajor Special Revenue Funds**  
**For the Year Ended June 30, 2021**

	Street Measure C	CID Groundwater Surcharge	CFD 2006-1 Vineyard Estates	Landscape and Lighting Assessment	Property Cleanup & Demo Fund	Abandoned Vehicle Abatement	CDBG Grant	Recycling Grant
<b>Revenues</b>								
Taxes	\$	\$	\$ 57,890	\$205,853	\$	\$	\$	\$
Intergovernmental	746,881						358,673	6,309
Charges for services		300,356						
Fines								
Use of money and property	9,552	3,240						
Miscellaneous								
Total revenues	<u>756,433</u>	<u>303,596</u>	<u>57,890</u>	<u>205,853</u>	<u></u>	<u></u>	<u>358,673</u>	<u>6,309</u>
<b>Expenditures</b>								
General government							40,161	
Public safety			6,665					
Public works	19,220	237,104		259,709				
Community development								12,193
Capital outlay							<u>318,232</u>	
Total expenditures	<u>19,220</u>	<u>237,104</u>	<u>6,665</u>	<u>259,709</u>	<u></u>	<u></u>	<u>358,393</u>	<u>12,193</u>
Excess (deficiency) of revenues over (under) expenditures	737,213	66,492	51,225	(53,856)			280	(5,884)
<b>Other financing sources (uses)</b>								
Operating transfers in								
Operating transfers out	<u>(418,757)</u>							
Total other financing sources (uses)	<u>(418,757)</u>							
Net change in fund balance	318,456	66,492	51,225	(53,856)			280	(5,884)
Fund balance, beginning of year	<u>925,309</u>	<u>454,519</u>	<u>90,120</u>	<u>80,862</u>	<u>25,000</u>	<u>195</u>	<u>(280)</u>	<u>21,308</u>
Fund balance, end of year	<u>\$1,243,765</u>	<u>\$ 521,011</u>	<u>\$141,345</u>	<u>\$ 27,006</u>	<u>\$25,000</u>	<u>\$ 195</u>	<u>\$</u>	<u>\$15,424</u>

**CITY OF SELMA**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance –**  
**Nonmajor Special Revenue Funds**  
**For the Year Ended June 30, 2021**

	FEMA Fire Grant	ABC Grant	Small Business Support Center	DOJ Brynes Grant	Foreclosed Homes Project	Sports Hall of Fame	ACT Program	AB 74 Storm Drain Appropriation
<b>Revenues</b>								
Taxes	\$	\$	\$	\$	\$	\$	\$	\$
Intergovernmental	17,240	3,651		11,954				
Charges for services					1,000			
Fines								
Use of money and property								
Miscellaneous							164,057	
Total revenues	<u>17,240</u>	<u>3,651</u>	<u>—</u>	<u>11,954</u>	<u>1,000</u>	<u>—</u>	<u>164,057</u>	<u>—</u>
<b>Expenditures</b>								
General government					1,380			
Public safety	38,493	3,651		11,954			164,057	
Public works								
Community development								
Capital outlay								
Total expenditures	<u>38,493</u>	<u>3,651</u>	<u>—</u>	<u>11,954</u>	<u>1,380</u>	<u>—</u>	<u>164,057</u>	<u>—</u>
Excess (deficiency) of revenues over (under) expenditures	(21,253)				(380)			
<b>Other financing sources (uses)</b>								
Operating transfers in	10,974							40,600
Operating transfers out								
Total other financing sources (uses)	<u>10,974</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>40,600</u>
Net change in fund balance	(10,279)				(380)			40,600
Fund balance, beginning of year	<u>10,279</u>	<u>—</u>	<u>605</u>	<u>—</u>	<u>30,875</u>	<u>3,351</u>	<u>—</u>	<u>(40,600)</u>
Fund balance, end of year	<u>\$</u>	<u>\$</u>	<u>\$605</u>	<u>\$</u>	<u>\$30,495</u>	<u>\$3,351</u>	<u>\$</u>	<u>\$</u>



**CITY OF SELMA**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance –**  
**Nonmajor Special Revenue Funds**  
**For the Year Ended June 30, 2021**

	High Speed Rail CVTC	Prop 68 Park Grant	Transit Oriented Development	USDA RBDG	Community Power Resiliency	SB 2 Planning Grant Program	Total Nonmajor Special Revenue Funds
<b>Revenues</b>							
Taxes	\$	\$	\$	\$	\$	\$	\$ 853,113
Intergovernmental	382,553	19,300	14,000	11,600		11,789	2,259,924
Charges for services							477,461
Fines							3,762
Use of money and property							30,079
Miscellaneous							236,095
Total revenues	<u>382,553</u>	<u>19,300</u>	<u>14,000</u>	<u>11,600</u>	<u></u>	<u>11,789</u>	<u>3,860,434</u>
<b>Expenditures</b>							
General government							41,541
Public safety							381,482
Public works							1,638,590
Community development	439,064			11,600		11,789	545,190
Capital outlay	<u></u>	<u>19,300</u>	<u>14,000</u>	<u></u>	<u></u>	<u></u>	<u>436,683</u>
Total expenditures	<u>439,064</u>	<u>19,300</u>	<u>14,000</u>	<u>11,600</u>	<u></u>	<u>11,789</u>	<u>3,043,486</u>
Excess (deficiency) of revenues over (under) expenditures	(56,511)						816,948
<b>Other financing sources (uses)</b>							
Operating transfers in							1,012,756
Operating transfers out	<u></u>	<u></u>	<u></u>	<u></u>	<u></u>	<u></u>	<u>(818,958)</u>
Total other financing sources (uses)	<u></u>	<u></u>	<u></u>	<u></u>	<u></u>	<u></u>	<u>193,798</u>
Net change in fund balance	(56,511)						1,010,746
Fund balance, beginning of year	<u></u>	<u></u>	<u></u>	<u></u>	<u></u>	<u></u>	<u>3,846,717</u>
Fund balance, end of year	<u>\$ (56,511)</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$ 4,857,463</u>

**CITY OF SELMA**  
**Combining Balance Sheet –**  
**Nonmajor Debt Service Funds**  
**June 30, 2021**

	1994 Debt Service	Assessment 91-2 Highland Debt Service	Assessment 92-1 Dancer II Debt Service	Assessment 92-1 Dancer III Debt Service	Assessment 92-1 Watermain Debt Service
<b>Assets</b>					
Cash and investments	\$ 87,215	\$130,640	\$37,663	\$32,014	\$17,733
Cash with fiscal agent	<u>109,642</u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Total assets	<u>196,857</u>	<u>130,640</u>	<u>37,663</u>	<u>32,014</u>	<u>17,733</u>
<b>Liabilities</b>					
Accounts payable	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Total liabilities	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Fund balance</b>					
Restricted for:					
Debt service	<u>196,857</u>	<u>130,640</u>	<u>37,663</u>	<u>32,014</u>	<u>17,733</u>
Total fund balance	<u>196,857</u>	<u>130,640</u>	<u>37,663</u>	<u>32,014</u>	<u>17,733</u>
Total liabilities and fund balance	<u>\$196,857</u>	<u>\$130,640</u>	<u>\$37,663</u>	<u>\$32,014</u>	<u>\$17,733</u>

**CITY OF SELMA**  
**Combining Balance Sheet –**  
**Nonmajor Debt Service Funds**  
**June 30, 2021**

	Assessment 93-1 Briarwood/ Vineyard Debt Service	PFA 2001 A Debt Service	2014 Assessment Bond	Total Nonmajor Debt Service Funds
<b>Assets</b>				
Cash and investments	\$71,983	\$341,249	\$37,358	\$755,855
Cash with fiscal agent				<u>109,642</u>
Total assets	<u>71,983</u>	<u>341,249</u>	<u>37,358</u>	<u>865,497</u>
<b>Liabilities</b>				
Accounts payable				
Total liabilities				
<b>Fund balance</b>				
Restricted for:				
Debt service	<u>71,983</u>	<u>341,249</u>	<u>37,358</u>	<u>865,497</u>
Total fund balance	<u>71,983</u>	<u>341,249</u>	<u>37,358</u>	<u>865,497</u>
Total liabilities and fund balance	<u>\$71,983</u>	<u>\$341,249</u>	<u>\$37,358</u>	<u>\$865,497</u>

**CITY OF SELMA**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance –**  
**Nonmajor Debt Service Funds**  
**For the Year Ended June 30, 2021**

	1994 Debt Service	Assessment 91-2 Highland Debt Service	Assessment 92-1 Dancer II Debt Service	Assessment 92-1 Dancer III Debt Service
<b>Revenues</b>				
Use of money and property	\$ 336	\$	\$	\$
Assessment payments	<u>          </u>	<u>82,776</u>	<u>28,497</u>	<u>22,984</u>
Total revenues	<u>336</u>	<u>82,776</u>	<u>28,497</u>	<u>22,984</u>
<b>Expenditures</b>				
General government		2,591	974	914
Debt Service:				
Principal				
Interest and fiscal charges	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Total expenditures	<u>          </u>	<u>2,591</u>	<u>974</u>	<u>914</u>
Excess (deficiency) of revenues over (under) expenditures	336	80,185	27,523	22,070
<b>Other financing sources (uses)</b>				
Operating transfers in				
Operating transfers out	<u>          </u>	<u>(44,651)</u>	<u>(17,044)</u>	<u>(16,025)</u>
Total other financing sources (uses)	<u>          </u>	<u>(44,651)</u>	<u>(17,044)</u>	<u>(16,025)</u>
Net change in fund balance	336	35,534	10,479	6,045
Fund balance, beginning of year	<u>196,521</u>	<u>95,106</u>	<u>27,184</u>	<u>25,969</u>
Fund balance, end of year	<u>\$196,857</u>	<u>\$ 130,640</u>	<u>\$ 37,663</u>	<u>\$ 32,014</u>

**CITY OF SELMA**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance –**  
**Nonmajor Debt Service Funds**  
**For the Year Ended June 30, 2021**

	Assessment 91-2 Watermain Debt Service	Assessment 93-1 Briarwood/ Vineyard Debt Service	PFA 2001 A Debt Service	2014 Assessment Bond	Total Nonmajor Debt Service Funds
<b>Revenues</b>					
Use of money and property	\$	\$	\$ 2,242	\$	\$ 2,578
Assessment payments	<u>12,329</u>	<u>48,959</u>	<u>235,497</u>	<u>          </u>	<u>431,042</u>
Total revenues	<u>12,329</u>	<u>48,959</u>	<u>237,739</u>	<u>          </u>	<u>433,620</u>
<b>Expenditures</b>					
General government	419	1,651		2,090	8,639
Debt Service:					
Principal			85,000	110,000	195,000
Interest and fiscal charges	<u>          </u>	<u>          </u>	<u>137,312</u>	<u>1,787</u>	<u>139,099</u>
Total expenditures	<u>419</u>	<u>1,651</u>	<u>222,312</u>	<u>113,877</u>	<u>342,738</u>
Excess (deficiency) of revenues over (under) expenditures	11,910	47,308	15,427	(113,877)	90,882
<b>Other financing sources (uses)</b>					
Operating transfers in				113,877	113,877
Operating transfers out	<u>(7,569)</u>	<u>(28,588)</u>	<u>          </u>	<u>          </u>	<u>(113,877)</u>
Total other financing sources (uses)	<u>(7,569)</u>	<u>(28,588)</u>	<u>          </u>	<u>113,877</u>	<u>          </u>
Net change in fund balance	4,341	18,720	15,427		90,882
Fund balance, beginning of year	<u>13,392</u>	<u>53,263</u>	<u>325,822</u>	<u>37,358</u>	<u>774,615</u>
Fund balance, end of year	<u>\$ 17,733</u>	<u>\$ 71,983</u>	<u>\$341,249</u>	<u>\$ 37,358</u>	<u>\$865,497</u>

**CITY OF SELMA**  
**Combining Balance Sheet –**  
**Nonmajor Capital Projects Funds**  
**June 30, 2021**

	Equipment Replacement	Development Impact Streets & Traffic	Development Impact Police Facility	Development Impact Fire Facility	Development Impact City Facilities	Development Impact Storm Drain	Development Impact Sewer
<b>Assets</b>							
Cash and investments	\$829,696	\$1,793,642	\$ 30,454	\$59,016	\$480,069	\$	\$548,895
Accounts receivable							
Interfund receivables					3,200		
Due from other agencies	<u>47,250</u>						
Total assets	<u>876,946</u>	<u>1,793,642</u>	<u>30,454</u>	<u>59,016</u>	<u>483,269</u>		<u>548,895</u>
<b>Liabilities</b>							
Accounts payable	67,574						
Interfund payables						90,001	
Total liabilities	<u>67,574</u>					<u>90,001</u>	
<b>Fund balance</b>							
Restricted for:							
Streets and roads		1,793,642					
Capital projects			30,454	59,016	483,269		548,895
Committed for:							
Capital projects							
Assigned for:							
Equipment replacement	809,372						
Unassigned						(90,001)	
Total fund balance	<u>809,372</u>	<u>1,793,642</u>	<u>30,454</u>	<u>59,016</u>	<u>483,269</u>	<u>(90,001)</u>	<u>548,895</u>
Total liabilities and fund balance	<u>\$876,946</u>	<u>\$1,793,642</u>	<u>\$30,454</u>	<u>\$59,016</u>	<u>\$483,269</u>	<u>\$</u>	<u>\$548,895</u>

**CITY OF SELMA**  
**Combining Balance Sheet –**  
**Nonmajor Capital Projects Funds**  
**June 30, 2021**

	Development Impact Parks and Recreation	Long Range Planning Fee	Development Impact Public Use Facilities	Development Impact Waste Water Collection	Development Impact Public Facilities	Development Impact Open Space Acquisition	City Hall Construction
<b>Assets</b>							
Cash and investments	\$756,187	\$382,997	\$67,235	\$95,239	\$42,226	\$5,557	\$19,764
Accounts receivable	3,798						
Interfund receivables							
Due from other agencies							
Total assets	<u>759,985</u>	<u>382,997</u>	<u>67,235</u>	<u>95,239</u>	<u>42,226</u>	<u>5,557</u>	<u>19,764</u>
<b>Liabilities</b>							
Accounts payable	4,987						
Interfund payables							
Total liabilities	<u>4,987</u>						
<b>Fund balance</b>							
Restricted for:							
Streets and roads							
Capital projects	754,998		67,235	95,239	42,226	5,557	
Committed for:							
Capital projects		382,997					19,764
Assigned for:							
Equipment replacement							
Unassigned							
Total fund balance	<u>754,998</u>	<u>382,997</u>	<u>67,235</u>	<u>95,239</u>	<u>42,226</u>	<u>5,557</u>	<u>19,764</u>
Total liabilities and fund balance	<u>\$759,985</u>	<u>\$382,997</u>	<u>\$67,235</u>	<u>\$95,239</u>	<u>\$42,226</u>	<u>\$5,557</u>	<u>\$19,764</u>

**CITY OF SELMA**  
**Combining Balance Sheet –**  
**Nonmajor Capital Projects Funds**  
**June 30, 2021**

	Amberwood Project	Tutelian Project	Selma Crossing Project	Caltrans Mitigation Fund	Capital Projects Parks	Police Station Construction	Total Nonmajor Capital Projects Parks
<b>Assets</b>							
Cash and investments	\$27,790	\$	\$	\$212,233	\$224,861	\$344,230	\$5,920,091
Accounts receivable		17,781					21,579
Interfund receivables							3,200
Due from other agencies							47,250
Total assets	<u>27,790</u>	<u>17,781</u>	<u></u>	<u>212,233</u>	<u>224,861</u>	<u>344,230</u>	<u>5,992,120</u>
<b>Liabilities</b>							
Accounts payable							72,561
Interfund payables		15,195	3,704				108,900
Total liabilities	<u></u>	<u>15,195</u>	<u>3,704</u>	<u></u>	<u></u>	<u></u>	<u>181,461</u>
<b>Fund balance</b>							
Restricted for:							
Streets and roads				212,233			2,005,875
Capital projects						344,230	2,431,119
Committed for:							
Capital projects	27,790	2,586			224,861		657,998
Assigned for:							
Equipment replacement							809,372
Unassigned			(3,704)				(93,705)
Total fund balance	<u>27,790</u>	<u>2,586</u>	<u>(3,704)</u>	<u>212,233</u>	<u>224,861</u>	<u>344,230</u>	<u>5,810,659</u>
Total liabilities and fund balance	<u>\$27,790</u>	<u>\$17,781</u>	<u>\$</u>	<u>\$212,233</u>	<u>\$224,861</u>	<u>\$344,230</u>	<u>\$5,992,120</u>



**CITY OF SELMA**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance –**  
**Nonmajor Capital Projects Funds**  
**For the Year Ended June 30, 2021**

	Equipment Replacement	Development Impact Streets & Traffic	Development Impact Police Facility	Development Impact Fire Facility	Development Impact City Facilities	Development Impact Storm Drain	Development Impact Sewer
<b>Revenues</b>							
Intergovernmental	\$ 12,000	\$	\$	\$	\$	\$	\$
Charges for services	64,506	293,462	34,957	34,917	93,988	68,053	
Use of money and property	5,159	11,152			2,985		3,413
Miscellaneous	<u>230,640</u>					<u>12,000</u>	
Total revenues	<u>312,305</u>	<u>304,614</u>	<u>34,957</u>	<u>34,917</u>	<u>96,973</u>	<u>80,053</u>	<u>3,413</u>
<b>Expenditures</b>							
Public safety	121,148			3,500			
Public works							54,000
Community development							
Recreation							
Capital outlay	1,371,137					173,587	
Debt Service:							
Principal	37,214					50,000	
Interest and fiscal charges	<u>6,631</u>						
Total expenditures	<u>1,536,130</u>			<u>3,500</u>		<u>223,587</u>	<u>54,000</u>
Excess (deficiency) of revenues over (under) expenditures	(1,223,825)	304,614	34,957	31,417	96,973	(143,534)	(50,587)
<b>Other financing sources (uses)</b>							
Operating transfers in	1,350,000						
Operating transfers out	<u>(10,974)</u>						
Total other financing sources (uses)	<u>1,339,026</u>						
Net change in fund balance	115,201	304,614	34,957	31,417	96,973	(143,534)	(50,587)
Fund balance, beginning of year	<u>694,171</u>	<u>1,489,028</u>	<u>(4,503)</u>	<u>27,599</u>	<u>386,296</u>	<u>53,533</u>	<u>599,482</u>
Fund balance, end of year	<u>\$ 809,372</u>	<u>\$1,793,642</u>	<u>\$ 30,454</u>	<u>\$59,016</u>	<u>\$483,269</u>	<u>\$ (90,001)</u>	<u>\$548,895</u>

**CITY OF SELMA**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance –**  
**Nonmajor Capital Projects Funds**  
**For the Year Ended June 30, 2021**

	Development Impact Parks and Recreation	Long Range Planning Fee	Development Impact Public Use Facilities	Development Impact Waste Water Collection	Development Impact Public Facilities	Development Impact Open Space Acquisition	City Hall Construction
<b>Revenues</b>							
Intergovernmental	\$	\$	\$	\$	\$	\$	\$
Charges for services	113,797	24,677		42,525		172	
Use of money and property	4,702	2,381					
Miscellaneous							
Total revenues	<u>118,499</u>	<u>27,058</u>		<u>42,525</u>		<u>172</u>	
<b>Expenditures</b>							
Public safety							
Public works							
Community development							
Recreation							
Capital outlay	30,478						
Debt Service:							
Principal							
Interest and fiscal charges							
Total expenditures	<u>30,478</u>						
Excess (deficiency) of revenues over (under) expenditures	88,021	27,058		42,525		172	
<b>Other financing sources (uses)</b>							
Operating transfers in							
Operating transfers out							
Total other financing sources (uses)							
Net change in fund balance	88,021	27,058		42,525		172	
Fund balance, beginning of year	<u>666,977</u>	<u>355,939</u>	<u>67,235</u>	<u>52,714</u>	<u>42,226</u>	<u>5,385</u>	<u>19,764</u>
Fund balance, end of year	<u>\$754,998</u>	<u>\$382,997</u>	<u>\$67,235</u>	<u>\$95,239</u>	<u>\$42,226</u>	<u>\$5,557</u>	<u>\$19,764</u>

**CITY OF SELMA**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance –**  
**Nonmajor Capital Projects Funds**  
**For the Year Ended June 30, 2021**

	Amberwood Project	Tutelian Project	Selma Crossing Project	Caltrans Mitigation Fund	Capital Project- Parks	Police Station Construction	Total Nonmajor Capital Projects Funds
<b>Revenues</b>							
Intergovernmental	\$	\$	\$	\$	\$	\$	\$ 12,000
Charges for services							771,054
Use of money and property						2,140	31,932
Miscellaneous	<u>2,454</u>	<u>17,782</u>	<u>      </u>	<u>      </u>	<u>      </u>	<u>19,136</u>	<u>282,012</u>
Total revenues	<u>2,454</u>	<u>17,782</u>	<u>      </u>	<u>      </u>	<u>      </u>	<u>21,276</u>	<u>1,096,998</u>
<b>Expenditures</b>							
Public safety							124,648
Public works							54,000
Community development		3,983					3,983
Recreation					22,486		22,486
Capital outlay						1,807,139	3,382,341
Debt Service:							
Principal							87,214
Interest and fiscal charges	<u>      </u>	<u>      </u>	<u>      </u>	<u>      </u>	<u>      </u>	<u>      </u>	<u>6,631</u>
Total expenditures	<u>      </u>	<u>3,983</u>	<u>      </u>	<u>      </u>	<u>22,486</u>	<u>1,807,139</u>	<u>3,681,303</u>
Excess (deficiency) of revenues over (under) expenditures	2,454	13,799			(22,486)	(1,785,863)	(2,584,305)
<b>Other financing sources (uses)</b>							
Operating transfers in					48,247		1,398,247
Operating transfers out	<u>      </u>	<u>      </u>	<u>      </u>	<u>      </u>	<u>      </u>	<u>      </u>	<u>(10,974)</u>
Total other financing sources (uses)	<u>      </u>	<u>      </u>	<u>      </u>	<u>      </u>	<u>48,247</u>	<u>      </u>	<u>1,387,273</u>
Net change in fund balance	2,454	13,799			25,761	(1,785,863)	(1,197,032)
Fund balance, beginning of year	<u>25,336</u>	<u>(11,213)</u>	<u>(3,704)</u>	<u>212,233</u>	<u>199,100</u>	<u>2,130,093</u>	<u>7,007,691</u>
Fund balance, end of year	<u>\$27,790</u>	<u>\$ 2,586</u>	<u>\$(3,704)</u>	<u>\$212,233</u>	<u>\$224,861</u>	<u>\$ 344,230</u>	<u>\$5,810,659</u>

**CITY OF SELMA**  
**Combining Statement of Net Position**  
**Nonmajor Enterprise Funds**  
**June 30, 2021**

	Pioneer Village	Cultural Arts	Total Nonmajor Enterprise Funds
<b>Assets</b>			
Current assets			
Cash and investments	\$ 19,999	\$	\$ 19,999
Accounts receivable, net	<u>1,121</u>	<u>3,960</u>	<u>5,081</u>
Total current assets	<u>21,120</u>	<u>3,960</u>	<u>25,080</u>
Noncurrent assets:			
Capital assets:			
Machinery and equipment	284,182	3,515	287,697
Less: accumulated depreciation	<u>(267,046)</u>	<u>(3,515)</u>	<u>(270,561)</u>
Total noncurrent assets	<u>17,136</u>	<u></u>	<u>17,136</u>
Total assets	<u>38,256</u>	<u>3,960</u>	<u>42,216</u>
Deferred outflows of resources:			
Deferred outflows related to pensions	4,413	3,492	7,905
Deferred outflows related to OPEB	<u>627</u>	<u>496</u>	<u>1,123</u>
Total deferred outflow of resources	<u>5,040</u>	<u>3,988</u>	<u>9,028</u>
<b>Liabilities</b>			
Current liabilities:			
Accounts payable	1,441	6,931	8,372
Accrued wages/benefits	303	6,733	7,036
Deposits		2,304	2,304
Interfund payables	<u></u>	<u>36,897</u>	<u>36,897</u>
Total current liabilities	<u>1,744</u>	<u>52,865</u>	<u>54,609</u>
Noncurrent liabilities:			
Net pension liability	20,732	16,407	37,139
Net other post-employment benefits liability	<u>7,219</u>	<u>5,713</u>	<u>12,932</u>
Total noncurrent liabilities	<u>27,951</u>	<u>22,120</u>	<u>50,071</u>
Total liabilities	<u>29,695</u>	<u>74,985</u>	<u>104,680</u>
Deferred inflows of resources:			
Deferred inflows related to pensions	104	83	187
Deferred inflows related to OPEB	<u>1,588</u>	<u>1,256</u>	<u>2,844</u>
Total deferred inflow of resources	<u>1,692</u>	<u>1,339</u>	<u>3,031</u>
<b>Net position</b>			
Invested in capital assets, net of related debt	17,136		17,136
Unrestricted	<u>(5,227)</u>	<u>(68,376)</u>	<u>(73,603)</u>
Total net position	<u>\$ 11,909</u>	<u>\$(68,376)</u>	<u>\$(56,467)</u>

**CITY OF SELMA**  
**Combining Statement of Revenues, Expenses, and Changes in Net Position**  
**Nonmajor Enterprise Funds**  
**For the Year Ended June 30, 2021**

	Pioneer Village	Cultural Arts	Total Nonmajor Enterprise Funds
<b>Operating Revenues</b>			
Charges for services	\$	\$ 26,359	\$ 26,359
Rents	15,284	13,669	28,953
Miscellaneous	<u>2,982</u>	<u>13,619</u>	<u>16,601</u>
Total operating revenues	<u>18,266</u>	<u>53,647</u>	<u>71,913</u>
<b>Operating Expenses</b>			
Personnel services	16,281	45,358	61,639
Services and supplies	50,952	39,126	90,078
Other internal services	2,664	30,432	33,096
Depreciation	<u>1,055</u>	<u>1,055</u>	<u>1,055</u>
Total operating expenses	<u>70,952</u>	<u>114,916</u>	<u>185,868</u>
Income (loss) before transfers	<u>(52,686)</u>	<u>(61,269)</u>	<u>(113,955)</u>
<b>Transfers</b>			
Transfers in	<u>15,000</u>	<u>19,299</u>	<u>34,299</u>
Changes in net position	(37,686)	(41,970)	(79,656)
Net position (deficit), beginning of year	<u>49,595</u>	<u>(26,406)</u>	<u>23,189</u>
Net position (deficit), end of year	<u>\$ 11,909</u>	<u>\$ (68,376)</u>	<u>\$ (56,467)</u>

**CITY OF SELMA**  
**Combining Statement of Net Position –**  
**Internal Service Funds**  
**June 30, 2021**

	Insurance	Fleet Management	Building & Utility	General Overhead	Information Processing	Total Internal Service Funds
<b>Assets</b>						
Current assets:						
Cash and investments	\$ 818,448	\$ 534,869	\$ 571,868	\$ 59,066	\$ 388,620	\$ 2,372,871
Accounts receivable, net	<u>220,104</u>			<u>492</u>	<u>24</u>	<u>220,620</u>
Total current assets	<u>1,038,552</u>	<u>534,869</u>	<u>571,868</u>	<u>59,558</u>	<u>388,644</u>	<u>2,593,491</u>
Noncurrent assets:						
Capital assets:						
Machinery and equipment		31,901	82,373		184,643	298,917
Less: Accumulated depreciation		<u>(6,489)</u>	<u>(20,121)</u>		<u>(47,787)</u>	<u>(74,397)</u>
Total noncurrent assets		<u>25,412</u>	<u>62,252</u>		<u>136,856</u>	<u>224,520</u>
Total assets	<u>1,038,552</u>	<u>560,281</u>	<u>634,120</u>	<u>59,558</u>	<u>525,500</u>	<u>2,818,011</u>
Deferred outflows of resources:						
Deferred outflows related to pensions		9,631	71,868			81,499
Deferred outflows related to OPEB		<u>1,370</u>	<u>10,219</u>			<u>11,589</u>
Total deferred outflow of resources		<u>11,001</u>	<u>82,087</u>			<u>93,088</u>
<b>Liabilities</b>						
Current liabilities:						
Accounts payable	3,805	76,209	13,350		21,868	115,232
Accrued wages/benefits		5,053	2,020			7,073
Current portion of capital leases					<u>10,642</u>	<u>10,642</u>
Total current liabilities	<u>3,805</u>	<u>81,262</u>	<u>15,370</u>		<u>32,510</u>	<u>132,947</u>
Noncurrent liabilities:						
Capital leases					21,660	21,660
Net pension liability		45,250	337,683			382,933
Net other post-employment benefits liability		<u>15,755</u>	<u>117,576</u>			<u>133,331</u>
Total noncurrent liabilities		<u>61,005</u>	<u>455,259</u>		<u>21,660</u>	<u>537,924</u>
Total liabilities	<u>3,805</u>	<u>142,267</u>	<u>470,629</u>		<u>54,170</u>	<u>670,871</u>
Deferred inflows of resources:						
Deferred inflow of pensions		228	1,700			1,928
Deferred inflow related to OPEB		<u>3,465</u>	<u>25,857</u>			<u>29,322</u>
Total deferred inflow of resources		<u>3,693</u>	<u>27,557</u>			<u>31,250</u>
<b>Net position:</b>						
Invested in capital assets, net of related debt		25,412	62,252		104,554	192,218
Unrestricted	<u>1,034,747</u>	<u>399,910</u>	<u>155,769</u>	<u>59,558</u>	<u>366,776</u>	<u>2,016,760</u>
Total net position	<u>\$1,034,747</u>	<u>\$425,322</u>	<u>\$218,021</u>	<u>\$59,558</u>	<u>\$471,330</u>	<u>\$2,208,978</u>

**CITY OF SELMA**  
**Combining Statement of Revenues, Expenses, and Changes in Net Position–**  
**Internal Service Funds**  
**For the Year Ended June 30, 2021**

	Insurance	Fleet Management	Building & Utility	General Overhead	Information Processing	Total Internal Service Funds
<b>Operating Revenues</b>						
Charges for services	\$ 1,322,305	\$ 487,392	\$304,260	\$32,712	\$357,588	\$2,504,257
Miscellaneous		2,228				2,228
Total operating revenues	<u>1,322,305</u>	<u>489,620</u>	<u>304,260</u>	<u>32,712</u>	<u>357,588</u>	<u>2,506,485</u>
<b>Operating Expenses</b>						
Personnel services		120,165	184,430			304,595
Services and supplies		422,510	165,241	27,363	244,767	859,881
Other internal services	975,884					975,884
Depreciation		2,808	5,533		22,428	30,769
Total operating expenses	<u>975,884</u>	<u>545,483</u>	<u>355,204</u>	<u>27,363</u>	<u>267,195</u>	<u>2,171,129</u>
Operating income (loss)	346,421	(55,863)	(50,944)	5,349	90,393	335,356
<b>Nonoperating revenues (expenses)</b>						
Interest income	5,085	3,331	3,548		2,416	14,380
Interest expense					(1,126)	(1,126)
Total nonoperating revenues (expenses)	<u>5,085</u>	<u>3,331</u>	<u>3,548</u>		<u>1,290</u>	<u>13,254</u>
Changes in net position	351,506	(52,532)	(47,396)	5,349	91,683	348,610
Net position, beginning of year	<u>683,241</u>	<u>477,854</u>	<u>265,417</u>	<u>54,209</u>	<u>379,647</u>	<u>1,860,368</u>
Net position, end of year	<u>\$ 1,034,747</u>	<u>\$ 425,322</u>	<u>\$218,021</u>	<u>\$59,558</u>	<u>\$471,330</u>	<u>\$2,208,978</u>

APPROPRIATIONS LIMIT REPORT





INDEPENDENT ACCOUNTANTS' REPORT ON  
APPLYING AGREED-UPON PROCEDURES

To the Honorable Mayor and Members of the City Council  
of the City of Selma  
Selma, California

We have performed the procedures enumerated below to the accompanying Appropriations Limit Schedule of the City of Selma, California (City) for the year ended June 30, 2021. These procedures, which were agreed to by the City and the League of California Cities (as presented in the publication entitled *Agreed-upon Procedures Applied to the Appropriations Limitation Prescribed by Article XIII-B of the California Constitution*), were performed solely to assist you in meeting the requirements of Section 1.5 of Article XIII-B of the California Constitution. The City management is responsible for the Appropriations Limit Schedule. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or any other purpose.

The procedures performed and our findings are described below:

1. We obtained the completed worksheets used by the City to calculate its appropriations limit for the year ended June 30, 2021, and determined that the limit and annual calculation factors were adopted by resolution of City Council. We also determined that the population and inflation options were selected by a recorded vote of the City Council.  
*Finding:* No exceptions were noted as a result of our procedures.
2. For the accompanying Appropriations Limit Schedule, we added the prior year's limit to the total adjustments, and agreed the resulting amount to the current year's limit.  
*Finding:* No exceptions were noted as a result of our procedures.
3. We agreed the current year information presented in the accompanying Appropriations Limit Schedule to corresponding information in worksheets used by the City.  
*Finding:* No exceptions were noted as a result of our procedures.
4. We agreed the appropriations limit presented in the accompanying Appropriations Limit Schedule to the appropriations limit adopted by the City Council.  
*Finding:* No exceptions were noted as a result of our procedures.

We were not engaged to and did not conduct an examination, the objective of which would be the expression of an opinion on the accompanying Appropriation Limit Schedule. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you. No procedures have been performed with respect to the determination of the appropriation limit for the base year, as defined by Article XIII-B of the California Constitution.

Selma, California

This report is intended solely for the information and use of the City Council and management of the City and is not intended to be and should not be used by anyone other than these specified parties.

*Sampson, Sampson & Patterson, LLP*

Clovis, California

June 9, 2022

**CITY OF SELMA  
APPROPRIATIONS LIMIT SCHEDULE  
FOR THE YEAR ENDED JUNE 30, 2021**

	<u>Amount</u>
A. Appropriations Limit FY 2020	\$32,235,033
B. Calculation Factors:	
1) Population increase %	1.0014
2) Inflation increase %	<u>1.0373</u>
3) Total adjustment %	1.0387522
C. Annual Adjustment Increase	1,249,179
D. Other Adjustments:	
1) Loss responsibility (-)	
2) Transfer to private (-)	
3) Transfer to fees (-)	
4) Assumed responsibility (+)	<u>                    </u>
E. Total Adjustments	<u>1,249,179</u>
F. Appropriations Limit FY 2021	<u><u>\$33,484,212</u></u>

**CITY OF SELMA  
NOTES TO APPROPRIATIONS LIMIT SCHEDULE  
FOR THE YEAR ENDED JUNE 30, 2021**

**NOTE 1 – PURPOSE OF LIMITED PROCEDURES REVIEW**

Under Article XIII-B of the California Constitution (the Gann Spending Limitation Initiative), California governmental agencies are restricted as to the amount of annual appropriations from proceeds of taxes. Effective for years beginning on or after July 1, 1990, under Section 1.5 of Article XIII-B, the annual calculation of the appropriations limit is subject to a limited procedures review in connection with the annual audit.

**NOTE 2 – METHOD OF CALCULATION**

Under Section 10.5 of Article XIII-B, for fiscal years beginning on or after July, 1990, the appropriations limit is required to be calculated based on the limit for the fiscal year 1986-87, adjusted for the inflation and population factors discussed in Notes 3 and 4 below.

**NOTE 3 – POPULATION FACTORS**

A California governmental agency may use as its population factor either the annual percentage change of the jurisdiction's own population or the annual percentage change in population of the county where the jurisdiction is located. The factor adopted by the City for fiscal year 2021 represents the annual percentage change in population for the City.

**NOTE 4 – INFLATION FACTORS**

A California governmental agency may use as its inflation factor either the annual percentage change in the 4<sup>th</sup> quarter per capita personal income (which percentage is supplied by the State Department of Finance) or the percentage change in the local assessment roll from the preceding year due to the change of local nonresidential construction. The factor adopted by the City for fiscal year 2021 represents the annual percentage change in the local assessment roll from the preceding year due to the change in local nonresidential construction.

**NOTE 5 – OTHER ADJUSTMENTS**

A California government agency may be required to adjust its appropriations limit when certain events occur such as the transfer of responsibility for municipal services to, or from, another government agency or private entity. The City had no such adjustments for fiscal year 2021.

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**ITEM NO:** 4.

**SUBJECT:** Consideration of a Resolution amending the City of Selma  
Financial Policies last updated October 21, 2019

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**DISCUSSION:** The City's financial management objectives require periodic review and revisions due to changing economic and social factors. At its October 21, 2019, regularly scheduled meeting, the City Council approved Resolution 2019-56R, which updated fiscal policies for the following topics.

1. Fund's Operating Budget
2. Balanced Budget
3. Prediction of Revenues
4. Enterprise Funds
5. Internal Service Funds
6. Internal Services Operating Reserve
7. Risk Management
8. Enterprise Operating Reserve
9. Enterprise Fund General Reserve
10. Cash Flows Management
11. Long-Range Fiscal Plan
12. Major Capital Improvements and Acquisitions
13. Use of Bonding
14. Budget Request
15. Accounting Practices
16. Compensation
17. Pension Obligations

In 2019, it was important to establish a mechanism to reduce the City's Unfunded Accrued Pension Liability (UAL). Accordingly, the policy was amended to require that any funds in excess of a 20% of the General Fund's operating budget should be allocated to reducing the UAL. In subsequent years, the General Fund Reserve has grown to approximately 60%, even though the City has continued to make the annual required contribution to UAL. Staff is requesting that the Council revise the Policy to allow the City to utilize a portion of the excess reserves to bring the City into compliance with Section 16 of the Policy, as well as to make investments in infrastructure and economic development projects, rather than requiring an application of the full excess amount to UAL. Given the Council's previous direction to pursue Pension Obligation Bonds (POB) to restructure our UAL, it is prudent to complete the feasibility process of the POB's first before further significant UAL payments are made (beyond what is normally paid every year).

A full red-lined version of the Financial Policies is attached. Below is the proposed change to Section 1. Development of a Reserve:

1. **DEVELOPMENT OF A RESERVE.** We will work toward the development of and maintain a designated General Fund working capital reserve equivalent to 15% of the General Fund's operating budget and a designated emergency reserve equivalent to 5% of the General Fund's operating budget. The emergency reserve is just what it says and could be used in the event of an emergency. This equates to a General Fund reserve of 20%. ~~All~~ ~~Reserves~~ over the 20% threshold ~~will~~ ~~may~~ be allocated to the Unfunded Accrued Liability (UAL) and/or a Section 115 Trust. ~~Amounts in excess of the required 20% reserve will be appropriated during the annual budget process to achieve current goals and plans for providing quality service to the community.~~

As respects Section 16, staff plans to complete the Compensation Study currently underway and will propose updates to the authorized Master Salary Schedules as appropriate. Such updates will be presented to the Council for approval. In order to recruit and retain quality professional staff, Selma must have competitive market level compensation.

Below is the proposed change to Section 16. Development of a Reserve:

16. **COMPENSATION.** The City of Selma will ~~strive to pay~~ ~~maintain~~ competitive market level compensation to our employees. The City of Selma will continue to conduct comparison pay and benefit studies with surrounding cities.

Although the build-up of the General Fund Reserves to a 60% level indicates that the City has the financial means to make some adjustments to employee compensation, Staff recommends prudence. The reserve balance grows when revenues exceed expenditures. There is no guarantee that such growth will continue. Therefore, any increases to compensation should be subject to fiscal analysis of the long-term impact of such ongoing operational costs.

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**RECOMMENDATION:** City Staff requests approval of the updates to the October 21, 2019, Financial Policies document.

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Emily A. Boyd, Special Projects Manager

Fernando Santillan, City Manager

**RESOLUTION NO. 2022 – \_\_R**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SELMA  
RESCINDING RESOLUTION NO. 2019-56R AND APPROVING CITY OF SELMA  
AMENDED FINANCIAL POLICIES**

**WHEREAS**, in order to function properly and provide accountability of the public's funds sound financial policies need to be in place; and

**WHEREAS**, on October 21<sup>st</sup>, 2019, the City Council adopted Resolution 2019-56R, updating the financial policies for the City of Selma; and

**WHEREAS**, changing fiscal position, economic and social factors, require a review and update of the City's financial policies; and

**WHEREAS**, the City Manager in conjunction with other City Staff have reviewed the existing financial policies and have made recommendations to the City Council; and

**WHEREAS**, the Selma City Council has reviewed the proposed financial policies and finds them consistent as both guidelines and goals for the City.

**NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF SELMA HEREBY FINDS, DETERMINES AND RESOLVES AS FOLLOWS:**

**SECTION 1.** The above findings are true and correct and are incorporated herein by reference.

**SECTION 2.** The City Council hereby rescinds Resolution No. 2019-56R.

**SECTION 3.** The City Council hereby approves and adopts the amended financial policies, attached hereto as Exhibit A, and incorporated herein by reference.

**SECTION 4.** That the City Clerk shall certify to the adoption of this Resolution and that the same shall be in full force and effect.

PASSED, APPROVED and ADOPTED by the City Council of the City of Selma at a regular meeting this 20<sup>th</sup> day of June, 2022, by the following vote:

AYES:	COUNCIL MEMBERS:
NOES:	COUNCIL MEMBERS:
ABSTAIN:	COUNCIL MEMBERS:
ABSENT:	COUNCIL MEMBERS:

\_\_\_\_\_  
Scott Robertson, Mayor

ATTEST:

\_\_\_\_\_  
Reyna Rivera, City Clerk

**CITY OF SELMA**  
**FINANCIAL POLICIES**  
**Updated: October 21, 2019**  
**Updated: June 20, 2022**

1. **DEVELOPMENT OF A RESERVE.** We will work toward the development of and maintain a designated General Fund working capital reserve equivalent to 15% of the General Fund's operating budget and a designated emergency reserve equivalent to 5% of the General Fund's operating budget. The emergency reserve is just what it says and could be used in the event of an emergency. This equates to a General Fund reserve of 20%. Reserves over the 20% threshold may be allocated to the Unfunded Accrued Liability (UAL) and/or a Section 115 Trust. **Amounts in excess of the required 20% reserve will be appropriated during the annual budget process to achieve current goals and plans for providing quality service to the community.**
2. **BALANCED BUDGET.** The City of Selma will maintain a balanced operating budget for all governmental funds with recurring revenues. This means that we will not budget (expend) more than we receive in revenue and at the same time we will be addressing the development of our reserve funds. (Appropriations of available fund balance will only be permitted for "one-time" non-recurring expenditures.)
3. **PREDICTION OF REVENUE.** The City of Selma will assume that normal revenue inflation and/or growth will go to pay normal inflation expenditures. The City of Selma will not use one-time revenue to fund on-going programs costs. Normal expenditure increases will not be approved if they exceed normal revenue inflation and/or growth.  
  
In addition any new or expanded programs will be required to identify funding sources and/or off-setting reductions in expenditures in other programs.
4. **ENTERPRISE FUNDS.** We will require that all Enterprise Funds have revenues (customer charges, interest income, and all other income) sufficient to meet operating expenses, depreciation expense, and prescribed cash reserve policies per financial



policies as recommended for each enterprise activity.

Each Enterprise Fund will maintain debt service coverage requirements set forth in any related bond covenants and will be required to reimburse the General Fund for the cost of governmental support provided to the Enterprise Fund.

Additionally, where possible the Enterprise Fund could make an additional contribution back to the General Fund to be determined by staff and Council.

5. **INTERNAL SERVICE FUND**. The City of Selma will require that each Internal Service Fund which includes vehicles, equipment, and building maintenance have revenues, sufficient to meet all cash operating expenses and depreciation expenses. Internal Service revenue basically includes city user charges and some interest income. The related revenues should also be sufficient to maintain cash reserves which provide sufficient cash to replace vehicles and equipment in accordance with replacement policies therefore the City of Selma will review the equipment replacement fund policy to ensure that it is adequate.
6. **INTERNAL SERVICES OPERATING RESERVE** – The City of Selma will maintain a general operating reserve which will support operations for each Internal Service Fund during times of financial emergencies. The amount of the general operating reserves will be determined based on a risk assessment of each Internal Service Fund and the Internal Service Fund annual expenses.
7. **RISK MANAGEMENT**. The City of Selma will maintain a risk management program to provide for protection against loss and a reduction in exposure to liability.
8. **ENTERPRISE OPERATING RESERVE** – The City of Selma will maintain a general operating reserve which will support operations for each Enterprise Fund during times of financial emergencies. The amount of the general operating reserves will be determined based on a risk assessment of each Enterprise Fund and the Enterprise Fund annual expenses.
9. **ENTERPRISE FUND GENERAL RESERVE**. The City of Selma will maintain other Enterprise Fund reserves such as debt reduction and capital funding reserves, fleet replacement

reserves, and general plant reserves (in addition to the general operating reserve and other reserves) as necessary and prudent for the operation of the specific Enterprise Fund. Such reserves will be reviewed as necessary during the annual budget process, or at least every two years.

10. **CASH FLOW MANAGEMENT.** The City of Selma will establish a cash flow management system, which includes the preparation of a cash flow analysis of all funds on a regular basis. The Cash Flow Management Plan will be to ensure that the City can offset significant downturns in revenues that will provide sufficient working capital and cash for daily financial needs.
11. **LONG-RANGE FISCAL PLAN.** The City of Selma will maintain a long-range fiscal perspective through the use of an annual operating budget, working closely with our sales tax consultants, the development of a five-year capital improvement plan, and the development of a five-year financial forecast.
12. **MAJOR CAPITAL IMPROVEMENTS AND ACQUISITIONS.** The City of Selma will use long-term financing methods or cash accumulated in excess of policy requirements for major capital improvements and acquisitions. These improvements will be planned, as best as possible, via the annual capital improvement plan process.
13. **USE OF BONDING.** The City of Selma will issue bonds or incur other terms of indebtedness only for appropriate purposes and only if the debt service does not affect the City's ability to meet future operating, capital and reserve requirements.
14. **BUDGET REQUEST.** The City of Selma will require each budget appropriation request to include a fiscal impact analysis. Presently any new request of non-budgeted items which goes to the Council requires staff to identify the budget impact, but this will require staff to identify specific funding sources. Additionally, in the development of the budget staff will be required to identify funding sources for any new personnel, equipment and programs and stay within the policy that one-time funds do not support on-going programs or staff.
15. **ACCOUNTING PRACTICES.** The City of Selma will comply with all the requirements of "Generally Accepted Accounting Principles." This is not a new policy or a new practice, but undergirds the whole accounting program of the City of Selma.

16. **COMPENSATION.** The City of Selma will maintain competitive market level compensation to our employees. The City of Selma will continue to conduct comparison pay and benefit studies with surrounding cities.
17. **PENSION OBLIGATIONS.** The City of Selma will strive to address growing pension costs by establishing a Section 115 Trust. To fund this trust, City Council will direct staff to appropriate funds each year during the budget process.

***The City of Selma will work toward the development of and maintain a designated General Fund working capital reserve equivalent to 15% of the General Fund's operating budget and a designated emergency reserve equivalent to 5% of the General Fund's operating budget. The emergency reserve is just what it says and could be used in the event of an emergency. This equates to a General Fund reserve of 20%.***

### ***General Fund***

Unforeseen developments and crises occur more often than not in any given budget year. Maintaining reserves is considered a prudent management practice and can be used for numerous unforeseen situations. Examples of potential uses include:

- Federal/State/County budget cuts;
- Local revenue shortfall due to major business closures or relocations;
- Shortfalls due to economic downturns;
- Increase in demand for a specific service;
- Legislative or judicial mandate to provide a new/or expanded service or programs;
- Unexpected increase in inflation (CPI); and,
- Natural disaster (earthquake, flood, etc.)

In an effort to ensure the continuance of sound financial management of public resources, the City Council has directed staff to maintain a 20% unappropriated General Fund reserve amount. This reflects a "working capital" reserve of 15% and an "emergency contingency" reserve of 5%. It should be clarified that this 20% minimum reserve amount is to be applied to the General Fund's recurring operating budget only. One-time (non-recurring) expenditures will not be used to calculate the 20% reserve amount.

If unforeseen circumstances occur which cause the reserves to drop below their prescribed levels, then staff will immediately present the City Council with various options for curing the deficiency.

### **15% "Working Capital" Reserve**

The City Council has directed staff to maintain a "working capital" reserve in the General Fund. This reserve represents an amount necessary to fund 55 days (nearly two months) of the General Fund's operations. In the event that the State or Fresno County failed to remit revenues to the City or a major/regional natural disaster occurred, which would delay the payment of revenues, maintaining such a reserve would allow the City to be able to provide General Fund services for roughly two months. A common "working capital" reserve standard that bond rating agencies and bond insurance companies look for ranges anywhere from 45 to 60 days. Additionally, this % driven reserve provides a reserve that will grow as the budget grows.

### 5% "Emergency Contingency" Reserve

The City Council has also directed staff to maintain a separate 5% "emergency contingency" reserve in the General Fund. This reserve represents the minimum "emergency contingency" reserve the bond rating agencies and bond insurance companies recommend cities maintain to deal with local disasters, emergencies, and/or unexpected appropriation needs.

### Allocation to Unfunded Accrued Liability and/or Section 115 Trust

The City Council has directed staff to analyze all available funds over the Reserve Policy of 20% to be allocation to the Unfunded Accrued Liability (UAL) and/or a Section 115 Trust. The available funds will be presented to City Council with a recommended course of action after the Financial Statements have been approved.

### ***Special Revenue Funds***

Reserve levels are established as appropriate for the specific fund. While the other special revenue funds will maintain reserves as appropriate and or according to grantor requirements.

### ***Debt Service Reserve Funds***

Reserve levels will be established as prescribed by the bond covenants adopted at the time of issuance of debt.

***The City of Selma will maintain a balanced operating budget for all governmental funds with recurring revenues. This means that we will not budget (expend) more than we receive in revenue and at the same time we will be addressing the development of our reserve funds. (Appropriations of available fund balance will only be permitted for "one-time" non-recurring expenditures.***

### ***General Fund***

This policy requires that in any given fiscal year we do not budget recurring appropriations in excess of the revenue we expect to receive in the same year. This "pay as you go" approach mandates that any increase in expenditures, decreases in revenues, or combination of the two that would result in a budget imbalance will require cost cutting and/or revenue enhancement, rather than spending unappropriated surpluses or designated reserves to support ongoing operations. Cost cutting measures may include reductions in staff (either through eliminating vacant positions, attrition, hiring freezes, or actual lay-offs), or reductions in expenditures for materials, services, and supplies. Expenditure reductions may very well result in reduced service levels.

Revenue enhancement would generally be in the form of new or increased taxes and fees. Any year-end operating surpluses will revert to unappropriated balances for use in maintaining policy-set reserve levels, and the remaining balances will be available for one-time carry-over expenditures, including capital improvement projects, or limited term expenditures.

### ***Special Revenue Funds***

In the Special Revenue Funds, we recommend formal adoption of our current balanced budget policy, as long as it does not interfere with legal or grantor requirements. Balances in these funds are either committed to approve projects or are to be applied to projects or programs within Federal, State, or County guidelines. In some cases, the funds could be used to meet some of the needs related to our capital improvement program.

### ***Debt Service Funds***

The resources of the Debt Service Funds and the Public Financing Authority are legally designated for, and restricted to, payment of long-term debt. Debt Service Reserve amounts will be dictated by the bond indenture.

***The City of Selma will assume that normal revenue inflation and/or growth will go to pay normal inflation expenditures. The City of Selma will not use one-time revenue to fund on-going programs costs. Normal expenditure increases will not be approved if they exceed normal revenue inflation and/or growth.***

Normal revenue inflation and/or growth, increased amounts from existing sources, may not always increase at a rate equal to or faster than the expenditures/expenses they support. As a result, the City Council has directed staff to avoid using such revenue as start-up revenue for new projects or programs that has ongoing costs. The City Council has stated that increases in service levels should be supported by new revenue sources or reallocation of existing resources. If normal revenue inflation and/or growth does not keep up with expenditure/expense inflation, we will decrease expenditures/expenses or seek new revenue sources. If long-term revenues grow at a rate faster than expenditure/expense inflation, the City Council can consider expanding service levels accordingly or reducing tax rates and fees under their jurisdiction.

***We will require that all Enterprise Funds have revenues (customer charges, interest income, and all other income) sufficient to meet operating expenses, depreciation expense, and prescribed cash reserve policies per financial policies as recommended for each enterprise activity.***

The City's Enterprise Funds will be supported solely by revenue derived from the enterprise's operations and its interest earned on cash deposits and investments. None of these funds will be supported or subsidized by the City's General Fund. However, each Enterprise Fund will be required to reimburse the General Fund, and/or other applicable funds, for the full cost of general government support services provided to the Enterprise Fund (such as, but not limited to, computer support, accounting, legal, human resources, records management and general administration).



***The City of Selma will require that each Internal Service Fund, which includes vehicles, equipment, and building maintenance, have revenues, (City user charges, interest income, and all other income) sufficient to meet all cash operating expenses, and depreciation expenses. Internal Service revenue basically includes city user charges and some interest income. The related revenues should also be sufficient to maintain cash reserves which provide sufficient cash to replace vehicles and equipment in accordance with replacement policies therefore the City of Selma will review the equipment replacement fund policy to ensure that it is adequate.***

The City uses Internal Service Funds as an internal accounting and budget mechanism to equitably distribute vehicle and equipment replacement and maintenance costs among City user departments and to help assure that adequate funding is on hand to replace/maintain the Fund's assets and pay liabilities. The City currently maintains an 1) Insurance Fund; 2) Fleet Management Fund; 3) Building and Utility Fund; 4) General Overhead Fund; and, 5) Data Processing Fund. These funds charge rates to the City user departments which are generally sufficient to cover depreciation, operations and maintenance costs, and asset replacement.

***The City of Selma will maintain a general operating reserve which will support operations for each Internal Service Fund during times of financial emergencies. The amount of the general operating reserves will be determined based on a risk assessment of each Internal Service Fund.***

The City Council has directed staff to ensure that each Internal Service Fund maintains sufficient reserves to provide enough funds to allow the City Council to react and adopt a financial plan which can adequately deal with a variety of adverse economic circumstances which may materialize. A common "general operating" reserve standard for Internal Service Fund operations at the ranges anywhere from 30 to 90 days.

Because of unforeseen circumstances, if the working capital or capital improvement reserves drop below levels prescribed by this policy, then staff will present the City Council with various options for curing the deficiency.

General operating reserve requirements for the Internal Service funds are as follows:

- Insurance Fund:
  - 90 days of working capital
- Fleet Management:
  - 90 days of working capital
- Building and Utility:
  - 90 days of working capital
- General Overhead:
  - 30 days of working capital
- Data Processing:
  - 60 days of working capital

***The City of Selma will operate a risk management program to provide for protection against loss and a reduction in exposure to liability.***

Such program shall include an employee safety training program to minimize financial losses to the City. We shall participate in a self-insurance pooling program to provide for protection against major losses, including excess coverage insurance to cover catastrophic losses where appropriate.

In order to meet the requirements of this proposed policy, the City must maintain sufficient cash reserves to meet the demands of the self-insured retention levels as required by self-insurance pools and the State. In addition, an actuary shall make an analysis every two years of the self-insurance cash reserves in light of actuarially determined fund liabilities for current and future claims. The insurance rates charged to City departments are adjusted up or down based on the surplus or deficiency of cash reserves as determined by the actuary.

If the reserves drop below levels prescribed by this policy and cannot be readily replenished through increased user rates, then staff will bring the matter to the City Council's attention. In discussing the reserve inadequacy with the City Council, staff will make every effort to give the City Council viable options in choosing the best course of corrective action.

***The City of Selma will maintain a general operating reserve which will support operations for each Enterprise Fund during times of financial emergencies. The amount of the general operating reserves will be determined based on a risk assessment of each Enterprise Fund.***

The City Council has directed staff to ensure that each Enterprise Fund maintains sufficient reserves to provide enough funds to allow the City Council to react and adopt a financial plan which can adequately deal with a variety of adverse economic circumstances which may materialize. A common "general operating" reserve standard for Enterprise Fund operations that bond rating agencies and bond insurance companies look for ranges anywhere from 30 to 90 days. Applicable cash capital improvement and equipment replacement reserves are also maintained in each Enterprise Fund.

Because of unforeseen circumstances, if the working capital or capital improvement reserves drop below levels prescribed by this policy, then staff will present the City Council with various options for curing the deficiency.

General operating reserve requirements for the Enterprise funds are as follows:

- Ambulance Fund:
  - 90 days of working capital including transfers out
- Pioneer Village:
  - 30 days of working capital
- Garbage Services:
  - 30 days of working capital
- Cultural Arts:
  - 30 days of working capital
- Transit Services:
  - 30 days of working capital

***The City of Selma will maintain other Enterprise Fund reserves such as debt reduction and capital funding reserves, and fleet replacement reserves (in addition to the general operating reserve and other reserves) as necessary and prudent for the operation of each specific Enterprise Fund. Such reserves will be reviewed annually as necessary during the budget process, or at least every 2 years.***

The actual reserves listed above will be determined on a fund by fund basis. These reserves are intended to reduce outstanding debt and, fund major capital projects, fund ongoing fleet replacements, and provide for replacement, improvement, modernization, and or expansion of the general plant infrastructure and facilities that would generally be of an unanticipated nature and that could not readily be funded by other sources.

Because of unforeseen circumstances, if any of the reserves listed above drop below levels prescribed by this policy, then staff will present the City Council with various options for replenishment.

Current debt reduction and capital reserves, fleet replacement, and general operation reserve requirements for the Enterprise Funds are as follows:

- Ambulance Fund:
  - 20% of the 5 year capital plan
- Pioneer Village:
  - None
- Garbage:
  - None
- Cultural Arts:
  - None

***The City of Selma will establish a cash flow management system, which includes the preparation of a cash flow analysis of all funds on a regular basis. The Cash Flow Management Plan will be to ensure that the City can offset significant downturns in revenues that will provide sufficient working capital and cash for daily financial needs.***

The Disbursement, collections, and deposit of all funds will be scheduled to ensure maximum investment return and cash availability subject to the City's Investment Policies. The cash flow management system shall ensure the City can offset significant downturns in revenues which could not have been reasonably foreseen and provide sufficient working capital and cash for daily financial needs.

It shall be the objective of the City of Selma to pool and invest public funds in accordance with current legislation and the ordinances of the City of Selma. Criteria for investing shall adhere to the following order of priority: (1) Safety, (2) Liquidity, (3) Yield.

Responsibility for the investment program of the City shall be vested with the Director of Finance who shall establish an investment program consistent with an adopted investment policy.

***The City of Selma will maintain a long-range fiscal perspective through the use of an annual operating budget, working closely with our sales tax consultants, the development of a five-year capital improvement plan, and a five- year financial forecast.***

A long-range financial perspective is essential to provide a more comprehensive and thorough overview of the City's long-term financial needs. Components of this plan include the use of an annual operating budget and a five-year financial forecast with revenue and expenditure projections. The approach will be supported by staff's use of historical data, current economic trends and identification of future financial events. In addition, a five year Capital Improvement Program will be maintained and annually updated to help the City Council better understand the potential long-term funding sources and capital improvement needs, as well as operational impacts related to the capital improvement projects.

***The City of Selma will use long-term financing methods or cash accumulated in excess of policy requirements for major capital improvements and acquisitions. These improvements will be planned, as best as possible, via the annual capital improvement plan process.***

The traditional method for a local government to obtain funds for Capital Improvements has been to use accumulated resources or to issue long-term debt instruments such as municipal bonds, which mature 20 to 30 years from the date of issuance. In general, a municipal bond issue's maturity should approximate the useful life of the asset being financed.

Major long-term capital improvement needs should be financed, as much as possible, with long-term debt. Short-term capital improvements needs should be funded with accumulated cash balances or if needed short-term debt. The City Council has also stated that it is acceptable to use cash which has been accumulated in excess of policy requirements to pay for either long-term and/or short-term capital improvements. The actual use of debt financing or accumulated cash for such projects will be determined by the City Council during the annual budget process. It is the City's practice to use whatever financing mechanism(s) that best meets the goals and objectives of the applicable capital replacement or acquisition.



***The City of Selma will issue bonds or incur other forms of indebtedness only for appropriate purposes and only if the debt service does not affect the City's ability to meet future operating, capital and reserve requirements.***

Each debt issuance must accomplish an appropriate purpose. Potential reasons for debt financing include:

- Accelerate the delivery of projects. Debt financing allows the delivery of projects on an accelerated basis. Accelerating projects may provide a programmatic benefit to the City and/or a financial benefit (i.e. the cost of borrowing against the rate at which the cost of the project construction or delivery would otherwise escalate due to inflation).
- Spread cost over the useful life of an asset. Debt financing allows the City to spread the cost of a project over its useful life rather than paying for it at one time. In addition, financing effectively spreads the cost of a project among all users that benefit from it.
- Smooth out annual cash flow. Debt financing spreads the cost of a project over a period of years, thereby smoothing out the City's cash flow.
- Optimize overall financial resources. Debt financing may free up existing funds for investment at a rate that is higher than the cost of borrowing. As a result, debt financing may increase the City's overall financial resources, providing additional funding for other capital projects and services.
- Refundings. It may become desirable for the City to issue bonds or other securities to refinance outstanding obligations. The reasons for refinancing include:
  - Debt Service Savings. A drop in interest rates may allow the City to experience debt service savings over the debt service requirements of the financing being refunded. As a general rule, the present value savings generated by the refunding bonds shall be at least 3% of the outstanding refunded bond amount. Savings shall be calculated on the basis of a refunding bond debt service that is patterned on the debt service structure of the bonds to be refunded and should consider any potential offsets, such as lost debt service reserve fund earnings.
  - Programmatic Reasons. It may be beneficial for the City to issue refunding debt for other than economic purposes. Such reasons may include: restructuring outstanding debt, changing the type of debt instruments originally used, retiring a bond issue, removing covenants/pledges that have become restrictive, or retiring debt prior to maturity.
- The City's ability to afford the debt must always be measured both in terms of the requirements of its various bond indentures and its continued ability to meet all of its on-going operating, capital and reserve requirements.

***The City of Selma will require each budget appropriation request to include a fiscal impact analysis. Presently any new request of non-budgeted items which goes to the Council requires staff to identify the budget impact, but this will require staff to identify specific funding source. Additionally, in the development of the budget staff will be required to indentify funding sources for any new personal, equipment and programs and stay within the policy that one-time funds do not support on-going programs or staff.***

Throughout any budget year there are many items brought before the City Council for consideration. The decisions it makes on these items often require the expenditure of funds. If the decision results in approval of funds already appropriated in the budget, the fiscal impact is already known. But, if the decision includes spending more than anticipated in the budget or requires a whole new appropriation, the fiscal impact needs to be thoroughly analyzed. To this end, the City Council now requires that all requests to Council for new or supplemental budget appropriations must be accompanied by a "Fiscal Impact Statement." This should include:

- Amount of Funds Requested
- Source of Funds Requested
- New revenue
- Reallocation of existing revenue
- Unappropriated Fund Balance
- Designated Reserve
- Impact of Request/as Applicable
- New rates or fees
- Decrease in any activity to support more activity
- Why would we use reserves versus new or reallocation revenue?

***The City of Selma will comply with all the requirements of "Generally Accepted Accounting Principles". This is not a new policy or a new practice, but under girds the whole accounting program of the City of Selma.***

This policy is self-explanatory. We sometimes hear stories of how public or private entities use "creative accounting" to paint a more positive picture than might really exist. As per City Council direction, staff will always conduct the City's financial affairs and maintain records in accordance with Generally Accepted Accounting Principles as established by the Government Accounting Standards Board. This process should help in maintaining accuracy and public confidence in the City's financial reporting systems.

***The City of Selma will strive to pay competitive market level compensation to our employees. The City of Selma will continue to conduct comparison pay and benefit studies with surrounding cities.***

In determining "market level" compensation the City takes into consideration: 1) The general state of the economy; 2) the cost-of-living, measured by the Fresno County Urban Wage Earners and Clerical Workers Consumer Price Index; 3) the City's ability to pay; and, 4) an evaluation of the "survey average" from "standard comparison cities".

In using a market survey of similar positions in comparable cities, the City is committed to paying the simple average of the surveyed cities. Our employees will not lead the group nor will they ever be last, but they will always be competitive. Fair compensation helps to assure not only quality candidates for Selma, California jobs, but also provides stability for the City's labor relations environment. The logical consequence of this philosophy is that when resources are scarce, the City will continue to pay competitive wages. However, the City may lag behind the survey average or have to employ fewer people or reduce other line item expenses. .

In addition, the City follows a philosophy of "pay for performance." The concept of "pay or performance" versus a system that pays more simply for years of service is one that is generally stressed in the City's labor agreements. It is the intent of this system to financially reward those who perform at significantly greater levels than others. The combination of the dual commitment to use "market level" compensation and "pay for performance" helps assure a continuation of high-quality employees and a rational framework for compensation.

***The City of Selma will strive to address growing pension cost by establishing a Section 115 Trust. To fund this trust, City Council will direct staff to appropriating funds each year during the budget process.***

Establishing a Section 115 Trust allows the City to pre-fund its CalPERS unfunded liability, which allows for greater control over local assets invested by a professional fund management team, selected and monitored by the City. Some of the other benefits to establishing a trust are as follows:

- Any income derived from a Section 115 Trust is tax exempt
- City can determine what level of risk they are willing to invest
- Funds can be used for reimbursing the City for pension contributions, transferred directly to CalPERS, and could pay for plan expenses

To fund this Trust, City Council will direct staff during the budget process to appropriate funds. The amount appropriated will be no less than \$300,000.

**CITY MANAGER'S/STAFF'S REPORT**  
**CITY COUNCIL MEETING:**

June 20, 2022

**ITEM NO: 5.**

**SUBJECT:** Adoption of 2022-2023 City of Selma Fiscal Year Budget

**DISCUSSION:** The City Council held a budget workshop on June 7, 2022, to review and discuss the proposed 2022-2023 budget. At this meeting, the City Manager provided a fiscal overview of the upcoming year. The information provided included a 10-year forecast of the General Fund, discussion of staffing challenges including compensation and retention, and fiscal policies including the General Fund Reserve Policy. Directions received from the Council have been incorporated into the proposed 2022-2023 budget.

Appropriations by fund for the proposed budget are contained in the table below. Note that the Cultural Arts and Pioneer Village Funds will be subsidized by the General Fund.

<b>Fund</b>	<b>Beginning Fund Balance</b>	<b>Revenues &amp; Transfers In</b>	<b>Expenditures &amp; Transfers Out</b>	<b>Ending Fund Balance</b>
General Fund	12,667,838	21,037,971	(21,037,971)	12,667,838
Special Revenue Funds:				
Streets	180,532	4,203,792	(4,302,548)	81,776
Prop 68	-	582,026	(582,026)	-
ARPA	2,969,334	2,969,334	(4,269,650)	1,669,018
Gas Tax	1,326,305	702,025	(571,017)	1,457,313
Measure S	1,587,585	2,289,606	(2,287,993)	1,589,198
Enterprise Funds:				
Ambulance	3,527,402	5,474,430	(5,469,093)	3,532,739
Pioneer Village	(35,789)	50,400	(57,421)	(42,810)
Transit	146,785	1,108,609	(1,071,915)	183,479
Cultural Arts	(122,052)	160,018	(217,795)	(179,829)
Garbage	4,368	1,582,453	(1,582,453)	4,368
Internal Service Funds:				
Insurance	1,034,746	1,666,038	(1,666,038)	1,034,746
Fleet Management	425,321	649,682	(649,682)	425,321
Building & Utilities	218,020	625,762	(625,762)	218,020
General Overhead	59,557	35,012	(35,012)	59,557
Data Processing	471,330	432,144	(432,144)	471,330

City Staff requests adoption of the proposed revenue and expenditures for all major funds.

Additionally, the proposed budget includes new job classifications, including Management Analyst (Grant/Contracts Manager) increases to several public safety job classifications, including Police Officers and Fire Chief, and an increase to the Community Services Director position. Attached as Exhibit B is a revised Master Salary Schedule reflecting these changes.

The Capital Improvement Plan (CIP), which is not a required element of the Fiscal Year Operating Budget, is still in the process of being refined with an updated project list and corresponding funding sources. It will be presented to the City Council in July for approval.

**RECOMMENDATION:** Staff requests approval of the Resolution adopting the 2022-2023 fiscal year budget and revised Master Salary Schedule, effective July 1, 2022.

---

Emily A. Boyd, Special Projects Manager

Fernando Santillan, City Manager

**RESOLUTION NO. 2022 – \_\_\_R**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SELMA  
ADOPTING THE 2022-23 FISCAL YEAR BUDGET FOR THE CITY OF SELMA AND ADOPTING  
REVISED MASTER SALARY SCHEDULE EFFECTIVE JULY 1, 2022**

**WHEREAS**, City staff has prepared the proposed budgets described above in proper form for all funds for which a budget is required; and

**WHEREAS**, the proposed 2022-23 fiscal year budget for the City of Selma has been presented to the City Council of the City of Selma by the City Manager of said City; and

**WHEREAS**, at a City Council study session held for the purpose of budget review, corrections and amendments have been made; and

**WHEREAS**, a public hearing on said budget was duly scheduled, and held, and all persons were given an opportunity to be heard and their suggestions or objections carefully considered; and

**WHEREAS**, all statutory legal requirements for the final adoption of said budget have been completed; and

**WHEREAS**, it is the intention of the City Council to adopt the proposed budget as the annual budget of the City of Selma for the 2022-23 Fiscal Year; and

**WHEREAS**, the adopted budget includes allocations for new positions and increases in salaries for City employees which will be effective as of the beginning of the 2022-2023 Fiscal Year on July 1, 2022; and

**WHEREAS**, the City Council desires to approve the amended Master Salary Schedule attached to this resolution as Exhibit B, in conformance with Section 36506 of the California Government Code and Title 2, CCR Section 570.5, reflecting changes in pay rates.

**NOW, THEREFORE, BE IT RESOLVED**, by the Council of the City of Selma that:

1. The above recitals are true and correct.
2. The final budget document containing the City Operating Budget for Fiscal Years 2022-23 shall contain all revisions made by the City Council, and

**BE IT FURTHER RESOLVED THAT**, the following budget for the General Fund, Special Fund, and Proprietary Funds for the City of Selma,



<b>Fund</b>	<b>Beginning Fund Balance</b>	<b>Revenues &amp; Transfers In</b>	<b>Expenditures &amp; Transfers Out</b>	<b>Ending Fund Balance</b>
General Fund	12,667,838	21,037,971	(21,037,971)	12,667,838
Special Revenue Funds:				
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Gas Tax	1,326,305	702,025	(571,017)	1,457,313
Measure S	1,587,585	2,289,606	(2,287,993)	1,589,198
Enterprise Funds:				
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Transit	146,785	1,108,609	(1,071,915)	183,479
Cultural Arts	(122,052)	160,018	(217,795)	(179,829)
Garbage	4,368	1,582,453	(1,582,453)	4,368
Internal Service Funds:				
Insurance	1,034,746	1,666,038	(1,666,038)	1,034,746
Fleet Management	425,321	649,682	(649,682)	425,321
Building & Utilities	218,020	625,762	(625,762)	218,020
General Overhead	59,557	35,012	(35,012)	59,557
Data Processing	471,330	432,144	(432,144)	471,330

the details of which are on file with the City Clerk of the said City, is hereby approved and adopted as the official budget for the said fiscal years for the City of Selma; and

This Resolution is effective immediately upon adoption.

The foregoing resolution was duly approved by the Selma City Council at a regular meeting held on the 20<sup>th</sup> day of June 2022 by the following vote, to wit:

AYES:	COUNCIL MEMBERS:
NOES:	COUNCIL MEMBERS:
ABSTAIN:	COUNCIL MEMBERS:
ABSENT:	COUNCIL MEMBERS:

\_\_\_\_\_  
Scott Robertson, Mayor

ATTEST:

\_\_\_\_\_  
Reyna Rivera, City Clerk

# A N N U A L    B U D G E T



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## CITY OF SELMA

Raisin Capital of the World

*June 20, 2022, DRAFT*

**2022 / 2023**



*Selma*

*City*

*Council*



**Scott Robertson**

Mayor At Large



**Beverly Cho**

Mayor Pro Tem

District 4



**Sarah Guerra**

Councilmember

District 3



**John Trujillo**

Councilmember

District 2



**Blanca Mendoza-Navarro**

Councilmember

District 1

## FISCAL YEAR 2022-23

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# C I T Y O F S E L M A

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1710 TUCKER STREET • SELMA, CALIFORNIA 93662

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## **2022-23 Operating Budget Message**

Dear Mayor and City Council,

On behalf of the City of Selma Executive Management team, it is my pleasure to provide the Council with a balanced budget for the 2022-23 Fiscal Year. This budget has been prepared using budgetary practices and techniques recommended by the Governmental Accounting Standards Board (GASB).

This budget reflects months of continuous assessment, analysis, and reflection by all staff to consider improvements that yield the highest positive impacts to the community. The intent of this budget document is to provide a clear picture of the financial condition of the City and the planning needed to properly manage our financial resources for the coming year. I'd like to express sincere appreciation to the staff and departments heads for the amount of work and effort expended in this process.

The total General Fund Budget for Fiscal Year 2022-23 is \$21,037,971. At the end of Fiscal Year 2021-22, the total General Fund Unrestricted Fund Balance is projected to be \$12,667,839. The total budget for all other funds is \$23,820,549.

This budget lays the foundation for the growth and development needed to make Selma the best place to live and work in Fresno County. The foundation includes:

- Ensuring that our Public Safety personnel (Police and Fire Departments) are adequately compensated for the high level of service provided to the community.
- Attracting and retaining quality professional staff to provide exceptional service to residents and other stakeholders.
- Investing in infrastructure to facilitate residential and commercial development.
- Prioritizing initiatives which will elevate the community's quality of life to meet the Council's vision for Selma.

Simultaneously, staff have utilized technology and identified opportunities to streamline operations in City Hall as much as possible. Additionally, reorganization of personnel

and job responsibilities have been implemented to address the needs of the community in the most efficient manner possible.

It is my hope that the City Council and staff can work together effectively in the next fiscal year and beyond to build on the positive foundational work that we have done over the past year.

Sincerely,

A handwritten signature in blue ink, appearing to read "Fernando Santillan". The signature is fluid and cursive, with the first name "Fernando" written in a larger, more prominent script than the last name "Santillan".

Fernando Santillan  
City Manager

## Summary of Employee Count

### City Council

	<u>FY 2020-21</u>			<u>FY 2021-22</u>			<u>FY 2022-23</u>		
<u>Part Time Staff</u>	General Fund	Other Funds	Total	General Fund	Other Funds	Total	General Fund	Other Funds	Total
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:	5			5			5		

### Administration

	<u>FY 2020-21</u>			<u>FY 2021-22</u>			<u>FY 2022-23</u>		
<u>Full Time Staff</u>	General Fund	Other Funds	Total	General Fund	Other Funds	Total	General Fund	Other Funds	Total
City Manager	1	0	1	1	0	1	1	0	1
Deputy City Manager	0	0	0	0	0	0	1	0	1
Executive Assistant to City Manager	0	0	0	0	0	0	1	0	1
Full Time Employee Count All Funds:	1			1			3		

### Human Resources

	<u>FY 2020-21</u>			<u>FY 2021-22</u>			<u>FY 2022-23</u>		
<u>Full Time Staff</u>	General Fund	Other Funds	Total	General Fund	Other Funds	Total	General Fund	Other Funds	Total
Human Resource Manager	1	0	1	1	0	1	1	0	1
Human Resource Technician	0	0	0	0	0	0	1	0	1
Full Time Employee Count All Funds:	1			1			2		

### Economic Development

	<u>FY 2020-21</u>			<u>FY 2021-22</u>			<u>FY 2022-23</u>		
<u>Full Time Staff</u>	General Fund	Other Funds	Total	General Fund	Other Funds	Total	General Fund	Other Funds	Total
Administrative Analyst	1	0	1	1	0	1	1	0	1
Full Time Employee Count All Funds:	1			1			1		

### Finance

	<u>FY 2020-21</u>			<u>FY 2021-22</u>			<u>FY 2022-23</u>		
<u>Full Time Staff</u>	General Fund	Other Funds	Total	General Fund	Other Funds	Total	General Fund	Other Funds	Total
Assistant City Manager	0.75	0.25	1	0.75	0.25	1	0	0	0
Finance Director	0	0	0	0	0	0	0.75	0.25	1
Finance Manager	0	0	0	0.75	0.25	1	0	0	0
Senior Accountant	0	0	0	0	0	0	0.75	0.25	1
Management Analyst	0	0	0	0	0	0	1	0	1
Accountant	0.75	0.25	1	0	0	0	0.75	0.25	1
Accounting Technician	0	0	0	0	0	0	0.25	0.25	0.5
Accounting Clerk	1.75	0.25	2	1.75	0.25	2	1.25	0.25	1.5
Full Time Employee Count All Funds:	4			4			6		

### City Clerk

	<u>FY 2020-21</u>			<u>FY 2021-22</u>			<u>FY 2022-23</u>		
<u>Full Time Staff</u>	General Fund	Other Funds	Total	General Fund	Other Funds	Total	General Fund	Other Funds	Total
City Clerk/Public Information Officer	1	0	1	1	0	1	1	0	1
Clerical Assistant II	1	0	1	1	0	1	1	0	1
Full Time Employee Count All Funds:	2			2			2		

## Summary of Employee Count

### Police Support

	<u>FY 2020-21</u>			<u>FY 2021-22</u>			<u>FY 2022-23</u>		
<u>Full Time Staff</u>	General Fund	Other Funds	Total	General Fund	Other Funds	Total	General Fund	Other Funds	Total
Commander	0	0	0	0.5	0.5	1	1	0	1
Detective Sergeant	1	0	1	1	0	1	1	0	1
Detective	3	1	4	4	1	5	4	1	5
Administrative Assistant	1	0	1	1	0	1	1	0	1
Police Clerk 1	1	0	1	1	0	1	1	0	1
Property Evidence Technician	1	0	1	1	0	1	1	0	1

Full Time Employee Count All Funds: 8 10 10

<u>Part Time Staff</u>	General Fund	Other Funds		General Fund	Other Funds		General Fund	Other Funds	
Police Clerk 1	0	0	0	0	0	0	0.1	0	0.1

Part Time Employee Count All Funds: 0 0 0.1

### Police Operations

	<u>FY 2020-21</u>			<u>FY 2021-22</u>			<u>FY 2022-23</u>		
<u>Full Time Staff</u>	General Fund	Other Funds	Total	General Fund	Other Funds	Total	General Fund	Other Funds	Total
Commander	1	0	1	1	0	1	1	0	1
Sergeant	4	0	4	5	0	5	4	0	4
Officer *	21	3	24	21	3	24	22	3	25
Community Service Officer	2	0	2	2	0	2	2	0	2
Dispatch Supervisor	0	0	0	0	0	0	1	0	1
Safety Dispatcher 2	1	0	1	1	0	1	1	0	1
Safety Dispatcher 1	6	0	6	6	0	6	6	0	6

Full Time Employee Count All Funds: 38 39 40

<u>Part Time Staff</u>	General Fund	Other Funds		General Fund	Other Funds		General Fund	Other Funds	
Community Service Officer	0	0	0	0	0	0	0	0	0
Safety Dispatcher	0	0	0	0	0	0	0.25	0	0.25

Part Time Employee Count All Funds: 0 0 0.25

### Police Administration

	<u>FY 2020-21</u>			<u>FY 2021-22</u>			<u>FY 2022-23</u>		
<u>Full Time Staff</u>	General Fund	Other Funds	Total	General Fund	Other Funds	Total	General Fund	Other Funds	Total
Chief	1	0	1	1	0	1	1	0	1
Administrative Sergeant	0	0	0	0	0	0	1	0	1
Administrative Assistant	0	0	0	0	0	0	1	0	1

Full Time Employee Count All Funds: 1 1 3

### Fire Administration

	<u>FY 2020-21</u>			<u>FY 2021-22</u>			<u>FY 2022-23</u>		
<u>Full Time Staff</u>	General Fund	Other Funds	Total	General Fund	Other Funds	Total	General Fund	Other Funds	Total
Chief	1	0	1	1	0	1	0.5	0.5	1
Division Chief	0	0	0	0	0	0	0.5	0.5	1
Administrative Assistant	0	0	0	0.5	0.5	1	0.25	0.75	1

Full Time Employee Count All Funds: 1 2 3

<u>Part Time Staff</u>	General Fund	Other Funds		General Fund	Other Funds		General Fund	Other Funds	
Administrative Assistant	2	0	2	1	0	1	0.5	0	0.5

Part Time Employee Count All Funds: 2 1 0.5



## Summary of Employee Count

### Fire Operations

	<u>FY 2020-21</u>			<u>FY 2021-22</u>			<u>FY 2022-23</u>		
<u>Full Time Staff</u>	General Fund	Other Funds	Total	General Fund	Other Funds	Total	General Fund	Other Funds	Total
Captain	3	3	6	3	3	6	3.5	2.5	6
Engineer	9	0	9	9	0	9	7	0	7
Fire Fighter	5	0	5	6	0	6	8	0	8
Full Time Employee Count All Funds:	20			21			21		

### Ambulance

	<u>FY 2020-21</u>			<u>FY 2021-22</u>			<u>FY 2022-23</u>		
<u>Full Time Staff</u>	General Fund	Other Funds	Total	General Fund	Other Funds	Total	General Fund	Other Funds	Total
Division Chief	0	1	1	0	1	1	0	1	1
Paramedic	0	2	2	0	6	6	0	8	8
EMT	0	2	2	0	8	8	0	8	8
Full Time Employee Count All Funds:	5			15			17		
<u>Part Time Staff</u>	General Fund	Other Funds		General Fund	Other Funds		General Fund	Other Funds	
EMT	0	3	3	0	1	1	0	2	2
Part Time Employee Count All Funds:	3			1			2		

### Fire Prevention

	<u>FY 2020-21</u>			<u>FY 2021-22</u>			<u>FY 2022-23</u>		
<u>Full Time Staff</u>	General Fund	Other Funds		General Fund	Other Funds		General Fund	Other Funds	
Fire Marshall	1	0	1	1	0	1	1	0	1
Full Time Employee Count All Funds:	1			1			1		

### Planning

	<u>FY 2020-21</u>			<u>FY 2021-22</u>			<u>FY 2022-23</u>		
<u>Full Time Staff</u>	General Fund	Other Funds	Total	General Fund	Other Funds	Total	General Fund	Other Funds	Total
Deputy City Manager	0	0	0	0	0	0	0.5	0	0.5
Community Development Director	1	0	1	0.5	0	0.5	0	0	0
Associate Planner	0	0	0	0	0	0	1	0	1
Building/Planning Technician	0.5	0	0.5	0.5	0	0.5	1.25	0	1.25
Assistant Planner	0	0	0	0	0	0	0.5	0	0.5
City Planner	0	0	0	0	0	0	0	0	0
Full Time Employee Count All Funds:	1.5			1			3.25		

### Building

	<u>FY 2020-21</u>			<u>FY 2021-22</u>			<u>FY 2022-23</u>		
<u>Full Time Staff</u>	General Fund	Other Funds	Total	General Fund	Other Funds	Total	General Fund	Other Funds	Total
Deputy City Manager	0	0	0	0	0	0	0.5	0	0.5
Community Development Director	0	0	0	0.5	0	0.5	0	0	0
Building Inspector	1	0	1	1	0	1	1	0	1
Building/Planning Technician	0.5	0	0.5	0.5	0	0.5	0.25	0	0.25
Code Enforcement Officer I	2	0	2	2	0	2	2	0	2
Code Enforcement Officer II	0	0	0	0	0	0	1	0	1
Technician	0	0	0	0	0	0	1	0	1
Full Time Employee Count All Funds:	3.5			4			5.75		

## Summary of Employee Count

Recreation									
	FY 2020-21			FY 2021-22			FY 2022-23		
<u>Full Time Staff</u>	General Fund	Other Funds	Total	General Fund	Other Funds	Total	General Fund	Other Funds	Total
Community Services Director	1	0	1	1	0	1	1	0	1
Recreation Supervisor	0.5	0.5	1	0.5	0.5	1	1.5	0.5	2
Recreation Coordinator	1	0	1	1	0	1	0	0	0
Full Time Employee Count All Funds:			3			3			3

<u>Part Time Staff</u>	General Fund	Other Funds		General Fund	Other Funds		General Fund	Other Funds	
Recreation Assistant	6	0	6	6	0	6	5	0	5
Part Time Employee Count All Funds:			6			6			5

Public Works									
	FY 2020-21			FY 2021-22			FY 2022-23		
<u>Full Time Staff</u>	General Fund	Other Funds	Total	General Fund	Other Funds	Total	General Fund	Other Funds	Total
Public Works Director	0.5	0.5	1	0.5	0.5	1	0.5	0.5	1
Administrative Assistant	0.5	0.5	1	0.5	0.5	1	0.5	0.75	1.25
Public Works Supervisor	0	0	0	0	0	0	0.5	0.5	1
Engineering Technician 2	0	0	0	0	0	0	1	0	1
Maintenance Workers 3	1	1	2	1	1	2	1.5	1.5	3
Maintenance Workers 2	3	4	7	3	4	7	1	5	6
Maintenance Workers 1	3	0	3	4	0	4	5	4	9
Fleet Maintenance Manager	0	1	1	0	1	1	0	1	1
Custodian	0	1	1	0	1	1	0	1	1
Full Time Employee Count All Funds:			16			17			24.25
<u>Part Time Staff</u>	General Fund	Other Funds		General Fund	Other Funds		General Fund	Other Funds	
Equipment Mechanic 3	0	2	2	0	2	2	0	0	0
Part Time Employee Count All Funds:			2			2			0

Transit									
	FY 2020-21			FY 2021-22			FY 2022-23		
<u>Full Time Staff</u>	General Fund	Other Funds	Total	General Fund	Other Funds	Total	General Fund	Other Funds	Total
Transit Maintenance Manager	0	1	1	0	1	1	0	1	1
Fleet Service Coordinator	0	1	1	0	1	1	0	1	1
Transit Mechanic 3	0	2	2	0	2	2	0	2	2
Transit Shuttle Driver	0	2	2	0	2	2	0	2	2
Full Time Employee Count All Funds:			6			6			6
<u>Part Time Staff</u>	General Fund	Other Funds		General Fund	Other Funds		General Fund	Other Funds	
Transit Vehicle Detailer	0	2	2	0	2	2	0	1	1
Part Time Employee Count All Funds:			2			2			1

Summary	FY 2020-21	FY 2021-22	FY 2022-23
Total Full Time Employees:	113	129	151.25
Total Part Time Employees:	19	16	13.85

\* Two vacant police Officer positions may be filled by Police Cadets pending completion of their Police Academy training and swearing in as Police Officers. These positions are not additional FTE's.

**Requested Budget Fiscal Year 2022-23  
General Fund Department Summary**

	<b>Actual FY 2020-21</b>	<b>Amended Budget FY 2021-22</b>	<b>Estimated Year-End FY 2021-22</b>	<b>Requested FY 2022-23</b>	<b>FY23 Requested vs. FY22 Estimated Year-End \$ %</b>	
<b>Beginning Fund Balance</b>	<b>6,717,902</b>	<b>10,937,988</b>	<b>10,937,988</b>	<b>12,667,838</b>		
<b>Revenues</b>						
0000 DEPT. 0000	16,524,098	14,706,782	16,436,631	17,424,299	2,717,517	18.5%
1100 CITY COUNCIL	-	-	-	-	-	
1200 CITY ATTORNEY	5,104	-	-	-	-	
1300 CITY MANAGER	-	-	-	-	-	
1400 HUMAN RESOURCES	-	-	-	-	-	
1500 ECONOMIC DEVELOPMENT	5,800	-	-	10,000	10,000	
1600 FINANCE - GENERAL ACCOUNTING	22,564	55,600	55,600	35,600	(20,000)	-36.0%
1700 CITY CLERK	-	-	-	-	-	
2100 POLICE SUPPORT	6,469	52,550	52,550	63,985	11,435	21.8%
2200 POLICE FIELD OPERATIONS	949,984	889,144	889,144	1,196,663	307,519	34.6%
2300 POLICE ADMINISTRATION	-	-	-	-	-	
2500 FIRE ADMINISTRATION	2,217	2,500	2,500	6,727	4,227	169.1%
2525 FIRE OPERATIONS	740,074	717,856	717,856	996,197	278,341	38.8%
2550 FIRE PREVENTION	19,423	37,050	37,050	57,550	20,500	55.3%
3100 PLANNING	95,755	141,683	141,683	269,050	127,367	89.9%
3200 BUILDING INSPECTION	366,322	371,808	371,808	583,219	211,411	56.9%
4100 RECREATION	7,780	9,000	9,000	11,100	2,100	23.3%
4200 SENIOR CITIZENS - CITIZENS	-	240	240	360	120	50.0%
4300 CULTURAL ARTS	10,967	28,000	28,000	28,000	-	0.0%
4500 SENIOR CENTER - NUTRITION	-	4,000	4,000	56,372	52,372	1309.3%
4700 RECREATION-SPORTS	12,432	21,900	21,900	23,000	1,100	5.0%
5100 PUBLIC WORKS-ENGINEERING	123,295	52,941	52,941	243,350	190,409	359.7%
5300 PUBLIC WORKS-PARKS	31,440	30,000	30,000	32,500	2,500	8.3%
9900 GENERAL-NON DEPARTMENT	254,522	-	-	-	-	
<b>TOTAL</b>	<b>19,178,245</b>	<b>17,121,054</b>	<b>18,850,903</b>	<b>21,037,971</b>	<b>3,916,918</b>	<b>22.9%</b>
<b>Expenditures</b>						
0000 DEPT. 0000	48,247	86,977	86,977	86,977	-	0.0%
1100 CITY COUNCIL	80,795	168,241	168,241	179,568	11,327	6.7%
1200 CITY ATTORNEY	238,648	200,000	200,000	200,000	-	0.0%
1300 CITY MANAGER	403,670	477,733	477,733	744,198	266,465	55.8%
1400 HUMAN RESOURCES	552,673	464,665	464,665	907,396	442,731	95.3%
1500 ECONOMIC DEVELOPMENT	383,415	178,809	178,809	270,781	91,972	51.4%
1600 FINANCE - GENERAL ACCOUNTING	612,182	788,492	788,492	920,808	132,317	16.8%
1700 CITY CLERK	299,939	312,037	312,037	308,606	(3,431)	-1.1%
2100 POLICE SUPPORT	1,237,099	1,946,628	1,946,628	1,821,866	(124,762)	-6.4%
2200 POLICE FIELD OPERATIONS	4,507,421	4,524,454	4,524,454	6,161,057	1,636,603	36.2%
2300 POLICE ADMINISTRATION	210,772	250,022	250,022	377,395	127,373	50.9%
2500 FIRE ADMINISTRATION	330,341	348,413	348,413	430,657	82,244	23.6%
2525 FIRE OPERATIONS	2,725,697	3,125,564	3,125,564	3,455,997	330,433	10.6%
2550 FIRE PREVENTION	227,695	250,419	250,419	283,992	33,573	13.4%
3100 PLANNING	302,126	483,289	483,289	598,218	114,930	23.8%
3200 BUILDING INSPECTION	422,811	652,321	652,321	867,322	215,002	33.0%
4100 RECREATION	219,700	403,387	403,387	471,190	67,803	16.8%
4200 SENIOR CITIZENS - CITIZENS	80,757	73,855	73,855	86,173	12,318	16.7%
4300 CULTURAL ARTS	100,350	128,270	128,270	136,802	8,532	6.7%
4500 SENIOR CENTER - NUTRITION	78,779	103,244	103,244	111,204	7,960	7.7%
4700 RECREATION-SPORTS	67,753	75,190	75,190	72,668	(2,522)	-3.4%
5100 PUBLIC WORKS-ENGINEERING	290,143	308,265	308,265	668,780	360,515	116.9%
5300 PUBLIC WORKS-PARKS	852,578	1,114,035	1,114,035	1,219,571	105,536	9.5%
9900 GENERAL-NON DEPARTMENT	684,569	656,744	656,744	656,743	(1)	0.0%
<b>TOTAL</b>	<b>14,958,159</b>	<b>17,121,053</b>	<b>17,121,053</b>	<b>21,037,971</b>	<b>3,916,918</b>	<b>22.9%</b>
<b>Net Gain/Loss</b>	<b>4,220,086</b>	<b>1</b>	<b>1,729,851</b>	<b>0</b>		
<b>Ending Fund Balance</b>	<b>10,937,988</b>	<b>10,937,989</b>	<b>12,667,838</b>	<b>12,667,839</b>		

**Requested Budget Fiscal Year 2022-23**  
**General Fund Summary of Costs**

Dept #	Name	Salaries	Benefits	Total Personnel Costs	Other Operating Costs	Total Proposed Budget
0000	DEPT. 0000	-	-	-	86,977	86,977
1100	CITY COUNCIL	18,000	62,730	80,730	98,838	179,568
1200	CITY ATTORNEY	-	-	-	200,000	200,000
1300	CITY MANAGER	401,711	144,180	545,891	198,307	744,198
1400	HUMAN RESOURCES	132,899	41,744	174,643	732,753	907,396
1500	ECONOMIC DEVELOPMENT	69,564	45,828	115,392	155,390	270,781
1600	FINANCE - GENERAL ACCOUNTING	347,997	184,348	532,345	388,464	920,808
1700	CITY CLERK	142,970	83,111	226,081	82,524	308,606
2100	POLICE SUPPORT	802,682	477,730	1,280,412	541,454	1,821,866
2200	POLICE FIELD OPERATIONS	2,770,236	1,819,201	4,589,438	1,571,620	6,161,057
2300	POLICE ADMINISTRATION	186,384	109,256	295,640	81,755	377,395
2500	FIRE ADMINISTRATION	152,473	82,988	235,462	195,195	430,657
2525	FIRE OPERATIONS	1,807,845	1,008,145	2,815,989	640,008	3,455,997
2550	FIRE PREVENTION	113,522	73,117	186,639	97,353	283,992
3100	PLANNING	184,330	88,512	272,842	325,377	598,218
3200	BUILDING INSPECTION	336,838	216,148	552,986	314,337	867,322
4100	RECREATION	33,876	21,290	55,166	416,024	471,190
4200	SENIOR CITIZENS - CITIZENS	22,320	11,539	33,858	52,315	86,173
4300	CULTURAL ARTS	71,769	30,541	102,310	34,492	136,802
4500	SENIOR CENTER - NUTRITION	59,126	26,132	85,258	25,946	111,204
4700	RECREATION-SPORTS	40,993	15,823	56,816	15,852	72,668
5100	PUBLIC WORKS-ENGINEERING	65,220	17,742	82,961	585,819	668,780
5300	PUBLIC WORKS-PARKS	491,242	184,397	675,639	543,932	1,219,571
9900	GENERAL-NON DEPARTMENT	-	-	-	656,743	656,743
<b>TOTAL GENERAL FUND COSTS</b>		<b>8,251,996</b>	<b>4,744,502</b>	<b>12,996,498</b>	<b>8,041,473</b>	<b>21,037,971</b>
<i>% of Total Costs</i>		<i>39.2%</i>	<i>22.6%</i>	<i>61.8%</i>	<i>38.2%</i>	<i>100.0%</i>

**Requested Budget Fiscal Year 2022-23**

**Dept: 0000**

	FY 2020-21 Actual	FY 2021-22 Adopted	FY 2022-23 Requested
Fund: 100 - GENERAL FUND			
<b>Revenues</b>			
Dept: 0000			
400.000.000 TAXES-SECURED CURRENT	1,805,376	1,867,194	1,934,413
400.000.001 RDA ADMIN FEE	(385,890)	(385,890)	(389,873)
400.100.000 VLF IN LIEU OF PROPERTY TAX	2,188,081	2,425,639	2,308,009
400.200.000 ROPS (PROPERTY TAXES)	229,252	180,000	179,333
401.000.000 TAXES-UNSECURED CURRENT	97,384	83,000	90,000
402.000.000 TAXES-PRIOR YEAR	5,579	1,000	1,000
403.000.000 TAXES-SUPPLEMENTAL	45,451	24,044	24,044
404.000.000 TAXES-REAL PROPERTY TRANSFER	53,584	43,000	43,000
410.000.000 SALES & USE TAX	8,712,920	7,653,887	8,852,857
413.000.000 MOTOR VEHICLE IN-LIEU TAX	17,922	18,000	30,000
417.000.000 HOMEOWNER'S EXEMPTION	13,880	7,000	7,000
424.000.707 CORONAVIRUS RELIEF FUNDS	301,715	-	-
430.000.000 FRANCHISE FEE-CABLE TV	132,713	78,000	112,392
430.100.000 FRANCHISE FEE-CAL WATER	121,151	120,000	120,000
431.000.000 FRANCHISE FEE-SKF	165,745	165,000	170,000
432.000.000 FRANCHISE FEE-PGE	154,811	153,492	165,000
432.050.000 FRANCHISE FEE-SO CAL GAS	7,691	6,000	9,000
434.000.000 FRANCHISE FEE-GARB RESIDENTIAL	221,829	226,611	226,611
434.010.000 FRANCHISE FEE-GARB COMMERCIAL	201,964	185,509	185,509
434.020.000 FRANCHISE FEE-GARB EDUCATION	5,949	5,600	5,600
434.030.000 FRANCHISE FEE-ADMIN FEE	9,263	8,900	8,900
435.000.000 TRANSIENT OCCUPANCY TAX	397,277	347,907	506,788
440.000.000 BUSINESS LICENSE-TAX	85,464	83,702	60,000
440.200.000 BUSINESS LICENSE-ADMIN FEE	19,739	20,020	12,250
440.300.000 BUSINESS LICENSE-ADA FEE	6	-	0
448.000.000 YARD SALE PERMITS	7,172	5,500	14,000
455.200.000 BICYCLE LICENSE	3	-	0
470.200.000 INTEREST INCOME	57,724	60,000	60,000
472.015.000 CELL TOWER RENTAL	20,963	19,350	20,000
475.200.000 CAL WATER REIMBURSEMENT	3,530	1,000	1,000
482.010.000 MISCELLANEOUS REVENUE	50,852	11,000	5,500
490.220.000 OPERATING TRANSFERS IN	1,775,000	1,292,316	2,661,966
Total Revenues	16,524,098	14,706,782	17,424,299
<b>Expenditures</b>			
Dept: 0000			
791.000.000 TRANSFER OUT	48,247	86,977	86,977
Total Expenditures	48,247	86,977	86,977
<b>Grand Total:</b>	16,475,851	14,619,805	17,337,322

# 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 performance of City Manager and City Attorney.

## **Accomplishments for FY 2021-2022**

- Supported public safety in filling positions and making equipment and capital investments in the Police and Fire Departments.
- Supported growth and development by allocating ARPA funds to critical infrastructure projects
- Approved development projects, programs, and grants to increase development and property values in Selma and encourage business opportunities.
- Re-affirmed Council priorities and provided direction for budget development.
- Hired permanent City Manager and approved re-organization of City executive management, including Deputy City Manager positions.
- Approved investments in infrastructure, personnel, and other critical needs of the City.

## **Objectives for FY 2022-2023**

- 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.

**Requested Budget Fiscal Year 2022-23****Dept: 1100 CITY COUNCIL**

Fund: 100 - GENERAL FUND	FY 2020-21 Actual	FY 2021-22 Adopted	FY 2022-23 Requested
Expenditures			
Dept: 1100 CITY COUNCIL			
500.120.000 SALARIES-PART TIME	18,041	18,000	18,000
510.210.000 FICA	1,136	1,138	1,138
510.215.000 MEDICARE	266	265	265
510.220.000 HEALTH INSURANCE-EMPLOYER	32,797	55,800	59,400
510.225.000 LIFE INSURANCE	1,096	1,475	1,475
510.230.000 UNEMPLOYMENT INSURANCE	-	92	92
510.236.000 CELL PHONE STIPEND	422	360	360
600.120.000 POSTAGE	87	-	-
600.210.000 PUBLICATIONS	-	-	-
600.250.000 SUPPLIES	7,398	500	500
600.300.000 UNIFORM EXPENSE	-	1,125	1,125
600.400.000 PROFESSIONAL SERVICES	112	38,500	38,500
610.900.000 MEMBERSHIP & DUES	9,120	11,750	11,750
610.920.000 TRAVEL, CONFERENCE & MEETING	(552)	10,000	10,000
620.200.000 BUILDING-INTERNAL CHARGE	9,408	13,318	16,641
620.500.000 GEN OVH/OFF EXP-INTERNAL CHAF	1,464	1,359	1,554
620.600.000 DATA PROCESSING-INTERNAL CHA	-	14,559	18,768
Total Expenditures	80,795	168,241	179,568
<b>Grand Total:</b>	(80,795)	(168,241)	(179,568)

# 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 FY 2021-2022**

- Provided advice and guidance in connection with actions taken by City Council and City Commissions.
- Assisted City Staff in development of resolutions, ordinances and other actions taken taken by the City Council or Commission members and advised City officials and employees on legal matters effecting the City of Selma.

## **Objectives for FY 2022-2023**

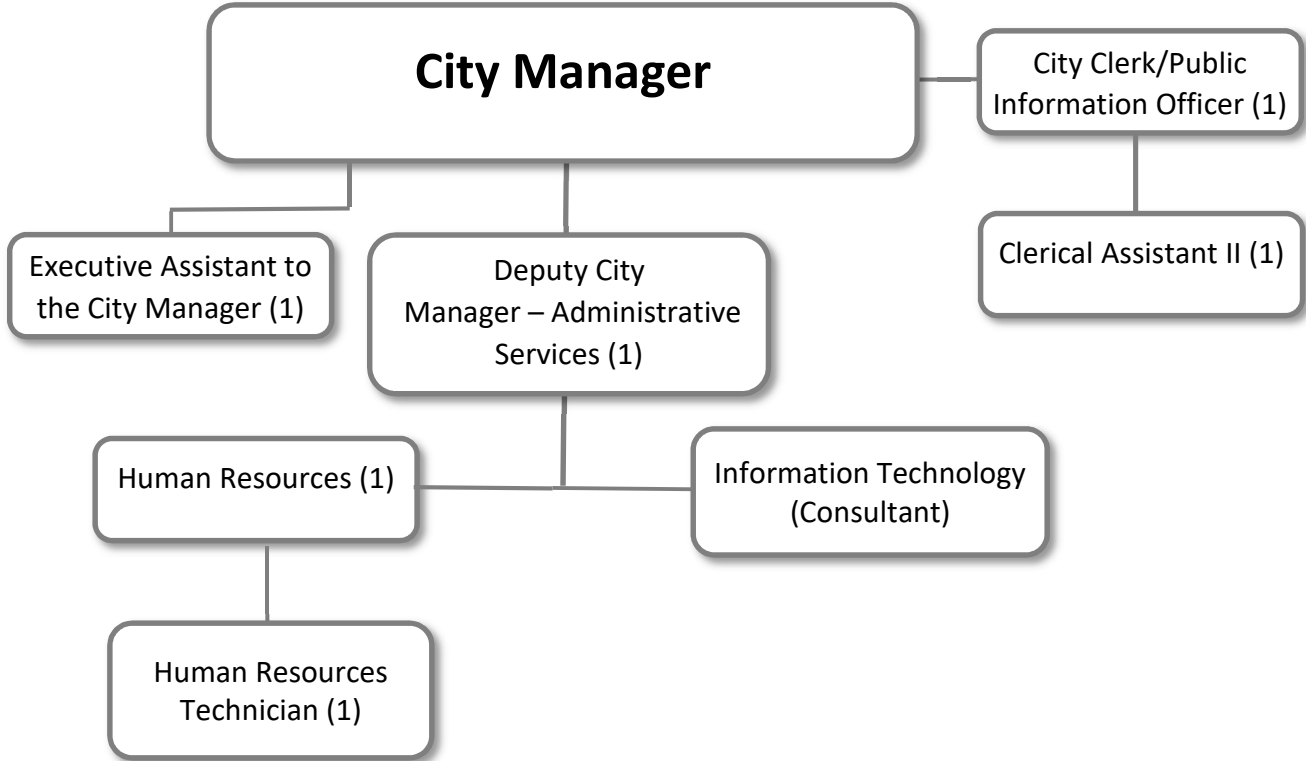
- Continuously provide advice and assistance to and representation of City officials and employees with respect to resolutions, ordinances or other actions taken by City Council or a City Commission, develop or assist in development of contracts and transactional documents and other legal documents affecting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



**Requested Budget Fiscal Year 2022-23**  
**Dept: 1200 CITY ATTORNEY**

Fund: 100 - GENERAL FUND	FY 2020-21 Actual	FY 2021-22 Adopted	FY 2022-23 Requested
<b>Revenues</b>			
Dept: 1200 CITY ATTORNEY			
475.000.000 REIMBURSEMENTS	5,104	-	-
Total Revenues	5,104	-	-
<b>Expenditures</b>			
Dept: 1200 CITY ATTORNEY			
600.400.100 LEGAL FEES	238,648	200,000	200,000
Total Expenditures	238,648	200,000	200,000
<b>Grand Total:</b>	(233,544)	(200,000)	(200,000)

# Administration Department Organization Chart



# 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 FY 2021-2022**

- Conducted thorough assessment of City operations and analysis of opportunities and areas for improvement
- Through the budget process, aligned available resources with organizational needs and Council priorities
- Re-organized various departments, including establishing a Deputy City Manager over Development Services, thereby placing a higher emphasis on growth and development opportunities
- Along with Executive Team, led COVID-19 response team and City activities to address impacts of pandemic
- Began the process of obtaining funding from a variety of sources for the City's many infrastructure needs
- Began process of evaluating the City's compensation structure to ensure a competitive employee retention and recruitment strategy

## **Objectives for FY 2022-2023**

- 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 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 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.

**Requested Budget Fiscal Year 2022-23**  
**Dept: 1300 CITY MANAGER**

Fund: 100 - GENERAL FUND	FY 2020-21 Actual	FY 2021-22 Adopted	FY 2022-23 Requested
<b>Expenditures</b>			
Dept: 1300 CITY MANAGER			
500.110.000 SALARIES-FULL TIME	179,756	241,632	401,711
500.135.000 SAL S/L INCENT & VAC CASH OUT	66,617	-	-
500.150.000 DEFERRED COMPENSATION	12,173	5,004	10,008
510.210.000 FICA	10,900	11,554	25,992
510.215.000 MEDICARE	3,627	2,702	6,078
510.220.000 HEALTH INSURANCE-EMPLOYER	17,110	9,300	19,800
510.225.000 LIFE INSURANCE	298	148	295
510.230.000 UNEMPLOYMENT INSURANCE	600	932	2,096
510.236.000 CELL PHONE STIPEND	1,285	750	1,500
510.237.000 CAR ALLOWANCE	5,140	3,000	6,000
520.310.000 PERS-EMPLOYER	60,477	57,183	72,411
600.250.000 SUPPLIES	198	-	-
600.400.000 PROFESSIONAL SERVICES	4,962	101,000	135,000
610.900.000 MEMBERSHIP & DUES	-	1,000	1,000
610.920.000 TRAVEL, CONFERENCE & MEETING	(285)	5,000	5,000
610.xxx.xxx EMPLOYEE APPRECIATION	-	-	5,000
610.XXX.XXX SPECIAL DEPARTMENTAL EXPENSE	-	-	2,500
620.200.000 BUILDING-INTERNAL CHARGE	1,884	2,664	3,328
620.300.000 INSURANCE-INTERNAL CHARGE	35,112	31,224	40,537
620.500.000 GEN OVH/OFF EXP-INTERNAL CHARG	288	272	311
620.600.000 DATA PROCESSING-INTERNAL CHARG	3,528	4,368	5,631
Total Expenditures	403,670	477,733	744,198
<b>Grand Total:</b>	(403,670)	(477,733)	(744,198)

# Human Resources

## **Mission**

The Department's mission is to recruit, develop, and retain a diverse, well-qualified, and professional workforce that reflects the high standards of the City and to provide excellent customer service to City departments.

## **Services**

- Employee and Labor Relations
- Recruitment
- Benefits Administration
- Employee Development
- Risk Management

## **Accomplishments for FY 2021-2022**

- Assisted with successful negotiations with four labor groups.
- Developed and facilitated the implementation of numerous new policies during the pandemic.
- Continued to recruit and retain a diverse workforce to meet the needs of the City.
- Continue talent development and providing timely performance management by providing resources and support to Department Heads.
- Continue to build relationships with Department Heads and Management to improve employee satisfaction.

## **Objectives for FY 2022-2023**

- To utilize technology to centralize and streamline human resources platform, such as recruitments, employee benefits, employee development and retention.
- To recruit and retain a highly diverse workforce to meet the needs of the organization.
- To enhance the employee experience through a culture of employee engagement, diversity and inclusion, wellness, and overall employee well-being.

## Human Resources

Performance Measures	FY 2021 -2022 Estimated Actuals	FY 2022-2023 Target
Average number of days to complete recruitment process	64	44
Percentage of new employees completing probationary period	80%	95%
Percentage of Turnover		
Voluntary	13.99%	4.55%
Involuntary	3.1%	4.55%

**Requested Budget Fiscal Year 2022-23**

**Dept: 1400 HUMAN RESOURCES**

	FY 2020-21 Actual	FY 2021-22 Adopted	FY 2022-23 Requested
Fund: 100 - GENERAL FUND			
<b>Expenditures</b>			
Dept: 1400 HUMAN RESOURCES			
500.110.000 SALARIES-FULL TIME	75,336	96,909	132,144
500.130.000 SALARIES-OVERTIME	631	734	755
500.135.000 SAL-S/L INCENT & VAC CASH OUT	-	-	-
500.150.000 DEFERRED COMPENSATION	2,107	2,100	2,100
510.210.000 FICA	5,035	5,434	8,593
510.215.000 MEDICARE	1,178	1,271	2,009
510.220.000 HEALTH INSURANCE-EMPLOYER	4,654	3,600	3,600
510.225.000 LIFE INSURANCE	267	266	266
510.230.000 UNEMPLOYMENT INSURANCE	204	438	693
520.310.000 PERS-EMPLOYER	5,958	6,313	24,483
600.120.000 POSTAGE	122	200	200
600.133.000 CONTINGENCY	-	-	259,776
600.200.000 ADVERTISING	1,780	6,000	6,000
600.250.000 SUPPLIES	314	450	450
600.400.000 PROFESSIONAL SERVICES	62,416	40,000	75,000
600.400.100 LEGAL FEES	364,652	250,000	130,000
600.424.000 EXAMS, PHYSICAL-PSYCHOLOGICA	5,658	5,500	5,500
610.900.000 MEMBERSHIP & DUES	150	150	150
610.915.000 TRAINING & EDUCATION	300	2,000	2,000
610.920.000 TRAVEL, CONFERENCE & MEETING	671	2,000	2,000
620.200.000 BUILDING-INTERNAL CHARGE	1,884	2,664	3,328
620.300.000 INSURANCE-INTERNAL CHARGE	15,540	10,452	14,285
620.500.000 GEN OVH/OFF EXP-INTERNAL CHAF	288	272	311
620.600.000 DATA PROCESSING-INTERNAL CHA	3,528	2,912	3,754
700.250.000 EQUIPMENT - SOFTWARE	-	25,000	230,000
Total Expenditures	552,673	464,665	907,396
<b>Grand Total:</b>	(552,673)	(464,665)	(907,396)



# 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, community development and workforce development.

## Services

- Coordinate project development across City departments.
- Provide supportive business services including site selection, business recruitment, and business retention.
- Maintain data & materials promoting development in Selma.
- 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 FY 2021-2022

- Major business retention effort in response to the pandemic including two rounds of business grants for a total of \$225,000.
- Distribution of PPE, resources and information to residents and businesses.
- Supported the facilitation between the Fresno County Department of Public Health and others to establish COVID testing and vaccination sites.
- Continued implementation of the #CoverUpToOpenUp marketing campaign for public health awareness and business support.
- Development and implementation of the Downtown Façade Improvement Revolving Loan.
- Launched Downtown Business Improvement District (BID) formulation process
- Focus on grant completion including:
  - Local Early Action Planning (LEAP)
  - SB2
  - USDA Rural Business Development Grant feasibility study of a Business Improvement District for Downtown
  - CDBG-CV1
  - Active Transportation Program grants
  - Community Power Resiliency Allocation Program

## Economic Development

- Other department specific grants both COVID and non-COVID related.

### Objectives for FY 2022-2023

- Complete establishment and implementation of the Downtown Business District (BID).
- Continue work on coordinating downtown zoning overlay district to allow for housing and mixed-use projects.
- Increase support to the Downtown Business District.
- Attract new businesses to existing vacant properties throughout the community.
- Evaluate needs of Selma Business Community and promote incentives to 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, which may include substantial grant applications.

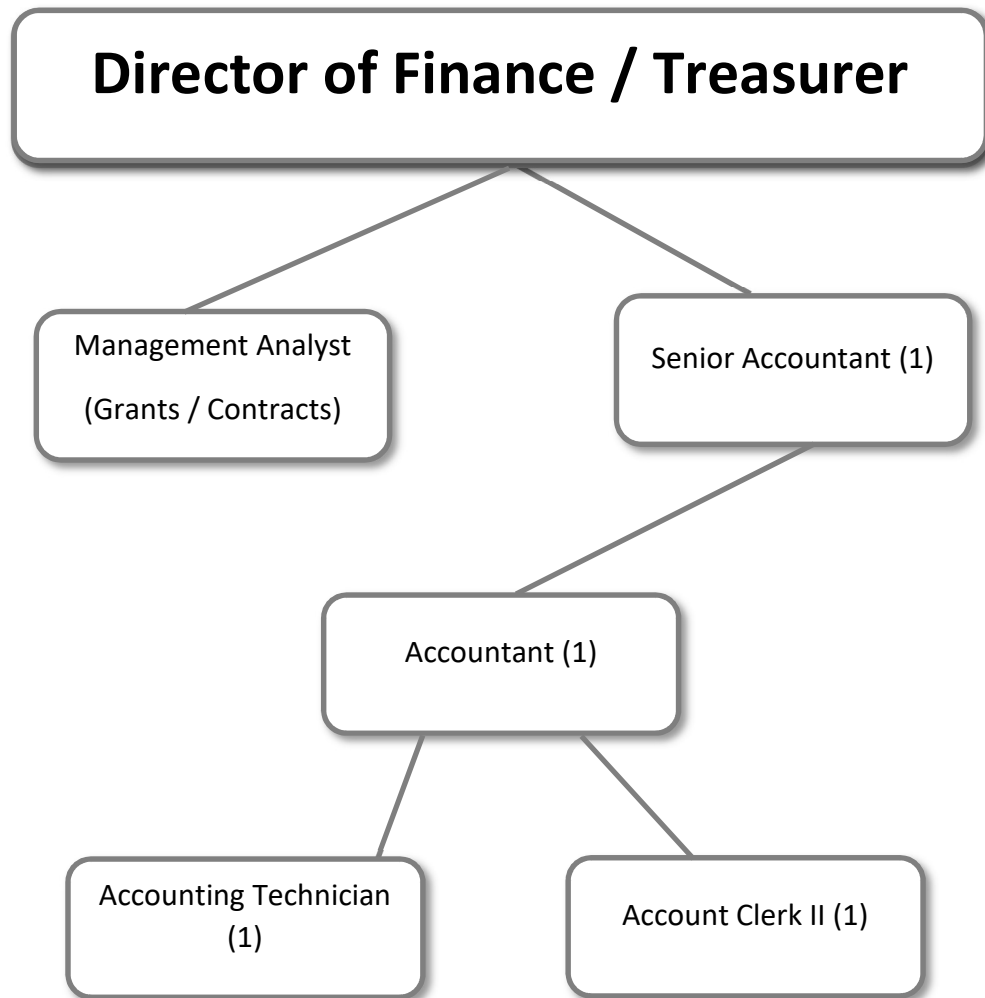
Performance Measures	FY 2021-2022 Estimated Actuals	FY 2022-2023 Target
Annual Sales Tax Revenue*	9,385,000	8,381,037
Annual Transit Occupancy Tax*	456,753	554,183
Annual Secured Property Tax*	1,868,830	1,934,413

\*Numerous factors, beyond the control of City programs and services impact the overall wellness of the economy.

**Requested Budget Fiscal Year 2022-23**  
**Dept: 1500 ECONOMIC DEVELOPMENT**

	FY 2020-21 Actual	FY 2021-22 Adopted	FY 2022-23 Requested
Fund: 100 - GENERAL FUND			
Dept: 1500 ECONOMIC DEVELOPMENT			
<b>Revenues</b>			
Dept: 1500 ECONOMIC DEVELOPMENT			
424.000.000 GRANTS REVENUE	5,800	-	-
490.220.000 TRANSFER IN	-	-	10,000
Total Revenues	5,800	0	10,000
<b>Expenditures</b>			
Dept: 1500 ECONOMIC DEVELOPMENT			
500.110.000 SALARIES-FULL TIME	54,478	66,344	68,332
500.130.000 SALARIES-OVERTIME	1,058	1,196	1,232
500.150.000 DEFERRED COMPENSATION	2,019	2,100	2,100
510.210.000 FICA	3,561	4,362	4,488
510.215.000 MEDICARE	833	1,020	1,050
510.220.000 HEALTH INSURANCE-EMPLOYER	8,176	18,600	19,800
510.225.000 LIFE INSURANCE	267	266	266
510.230.000 UNEMPLOYMENT INSURANCE	146	352	362
510.236.000 CELL PHONE STIPEND	784	720	720
520.310.000 PERS-EMPLOYER	4,347	5,185	17,042
600.215.000 PROMOTIONAL PUB ED	100	1,000	2,550
600.216.000 COVID-19 BUSINESS RELIEF GRANT	225,000	0	0
600.250.000 SUPPLIES	10,186	300	100
600.400.000 PROFESSIONAL SERVICES	42,000	42,000	42,000
610.900.000 MEMBERSHIP & DUES	13,212	14,108	80,050
610.920.000 TRAVEL, CONFERENCE & MEETING	270	3,500	9,200
620.200.000 BUILDING-INTERNAL CHARGE	1,884	2,664	3,328
620.300.000 INSURANCE-INTERNAL CHARGE	11,280	10,452	12,220
620.500.000 GEN OVH/OFF EXP-INTERNAL CHARG	288	272	311
620.600.000 DATA PROCESSING-INTERNAL CHARG	3,528	4,368	5,631
Total Expenditures	383,415	178,809	270,781
<b>Grand Total:</b>	(383,415)	(178,809)	(270,781)

# Finance Department Organization Chart



# Finance

## **Mission**

The mission of the Finance Department is to be committed to providing 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 FY 2021-2022**

- Completed multiple State and Local financial reports in a timely manner
- Completed Grant Financial reports
- Completed the fiscal year 2020-2021 Financial Audit
- Completed preparation of the fiscal year 2022-2023 operating budget
- Adopted and implemented the User Fee Study

## **Objectives for FY 2022-2023**

- Update Purchasing Policy to comply with Federal Uniform Guidance
- Perform random Transient Occupancy Tax audits to multiple locations
- Issue Request for Proposal for new independent auditor
- Continue to train staff and update finance department policies and procedures
- Procure and begin implementation of new accounting software

**Requested Budget Fiscal Year 2022-23**  
**Dept: 1600 FINANCE - GENERAL ACCOUNTING**

	FY 2020-21 Actual	FY 2021-22 Adopted	FY 2022-23 Requested
Fund: 100 - GENERAL FUND			
<b>Revenues</b>			
Dept: 1600 FINANCE - GENERAL ACCOUNTING			
441.000.000 ANIMAL LICENSES	596	5,500	5,500
475.000.000 REIMBURSEMENTS	6,500	0	0
481.000.000 RETURN CHECK CHARGE	125	100	100
482.010.000 MISCELLANEOUS REVENUE	15,343	50,000	30,000
Total Revenues	22,564	55,600	35,600
<b>Expenditures</b>			
Dept: 1600 FINANCE - GENERAL ACCOUNTING			
500.110.000 SALARIES-FULL TIME	183,347	308,855	346,660
500.130.000 SALARIES-OVERTIME	0	1,387	1,337
500.150.000 DEFERRED COMPENSATION	3,987	4,950	4,650
510.210.000 FICA	13,264	3,215	22,169
510.215.000 MEDICARE	2,714	3,215	5,186
510.220.000 HEALTH INSURANCE-EMPLOYER	46,420	55,800	74,250
510.225.000 LIFE INSURANCE	678	813	1,005
510.230.000 UNEMPLOYMENT INSURANCE	470	1,109	1,788
510.236.000 CELL PHONE STIPEND	883	810	1,170
510.237.000 CAR ALLOWANCE	0	3,750	3,750
520.310.000 PERS-EMPLOYER	66,603	79,589	70,380
600.100.000 OFFICE SUPPLIES	18,907	20,000	19,250
600.120.000 POSTAGE	3,688	3,200	3,800
600.131.000 BANK SERVICE FEES	38,747	25,000	25,000
600.133.000 MISCELLANEOUS EXPENSE	-19,798	-	-
600.200.000 ADVERTISING	9	450	-
600.201.000 BAD DEBT	0	2,000	-
600.210.000 PUBLICATIONS	60	200	-
600.250.000 SUPPLIES	1,579	1,300	2,000
600.400.000 PROFESSIONAL SERVICES	131,723	128,650	174,150
600.401.900 PEST CONTROL	1,920	1,920	1,648
610.900.000 MEMBERSHIP & DUES	15,528	31,000	30,335
610.915.000 TRAINING & EDUCATION	1,000	1,000	1,000
610.920.000 TRAVEL, CONFERENCE & MEETING	130	5,000	3,500
620.200.000 BUILDING-INTERNAL CHARGE	7,536	10,654	13,313
620.300.000 INSURANCE-INTERNAL CHARGE	39,147	38,400	56,558
620.500.000 GEN OVH/OFF EXP-INTERNAL CHARG	1,176	1,087	1,243
620.600.000 DATA PROCESSING-INTERNAL CHARG	15,888	13,103	16,892
630.100.000 TELEPHONE	3,984	4,148	5,083
630.200.000 GAS & ELECTRIC	28,507	33,605	30,000
630.300.000 WATER	2,154	2,235	2,642
630.400.000 SEWER	482	502	619
630.500.000 ALARM	1,447	1,545	1,431
Total Expenditures	612,182	788,492	920,808
<b>Grand Total:</b>	(589,617)	(732,892)	(885,208)

# City Clerk

## **Mission**

The City Clerk's Office is dedicated to providing quality service with pride and commitment to the public, City Staff, and the City Council through personal assistance and the use of information technologies. The City Clerk's Office' seeks to provide timely and accessible service in response to all inquiries and requests for public information and records. Coordination of elections, public records request processing, records management, and the legislative process are all key processes handled by the City Clerk's Office.

## **Services**

- Prepare and deliver all agendas and packets, ensuring legal requirements are met.
- Keep current with legislative document processing, including but not limited to minutes, ordinances, resolutions, contracts and agreements.
- Provide requested documents to City staff and general public in a timely manner.

## **Accomplishments for FY 2021-2022**

- Prepared and published 32 City Council agendas and packets.
- Ensured that the online streaming of City Council meetings was posted accurately and in a timely fashion for the purpose of transparency and community engagement.
- Continued to modify public meetings in response for COVID-19.
- Coordinated the Redistricting process, post Census population updates.

## **Objectives for FY 2022-2023**

- Respond to the diverse legislative needs of the City Council, staff, and the community in a timely and effective manner.
- Utilize updated technology to enhance access of legislative items, such as agendas, reports, ordinances, resolutions, minutes, and video streaming.
- Encourage and assist with online filing of annual statements in compliance with the Fair Political Practices Commission (FPPC) requirements.
- Lead the agenda management process and 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.
- Coordinate the Redistricting process, post Census population updates.

## City Clerk

<b>Performance Measures</b>	<b>FY 2021-2022 Actuals</b>	<b>FY 2022-2023 Target</b>
Resolutions & Ordinances	65	50
Public Engagement & Transparency	90 Registered agenda requestors 1,000 Social Media Followers	100 Registered agenda requestors 1,200 Social Media Followers

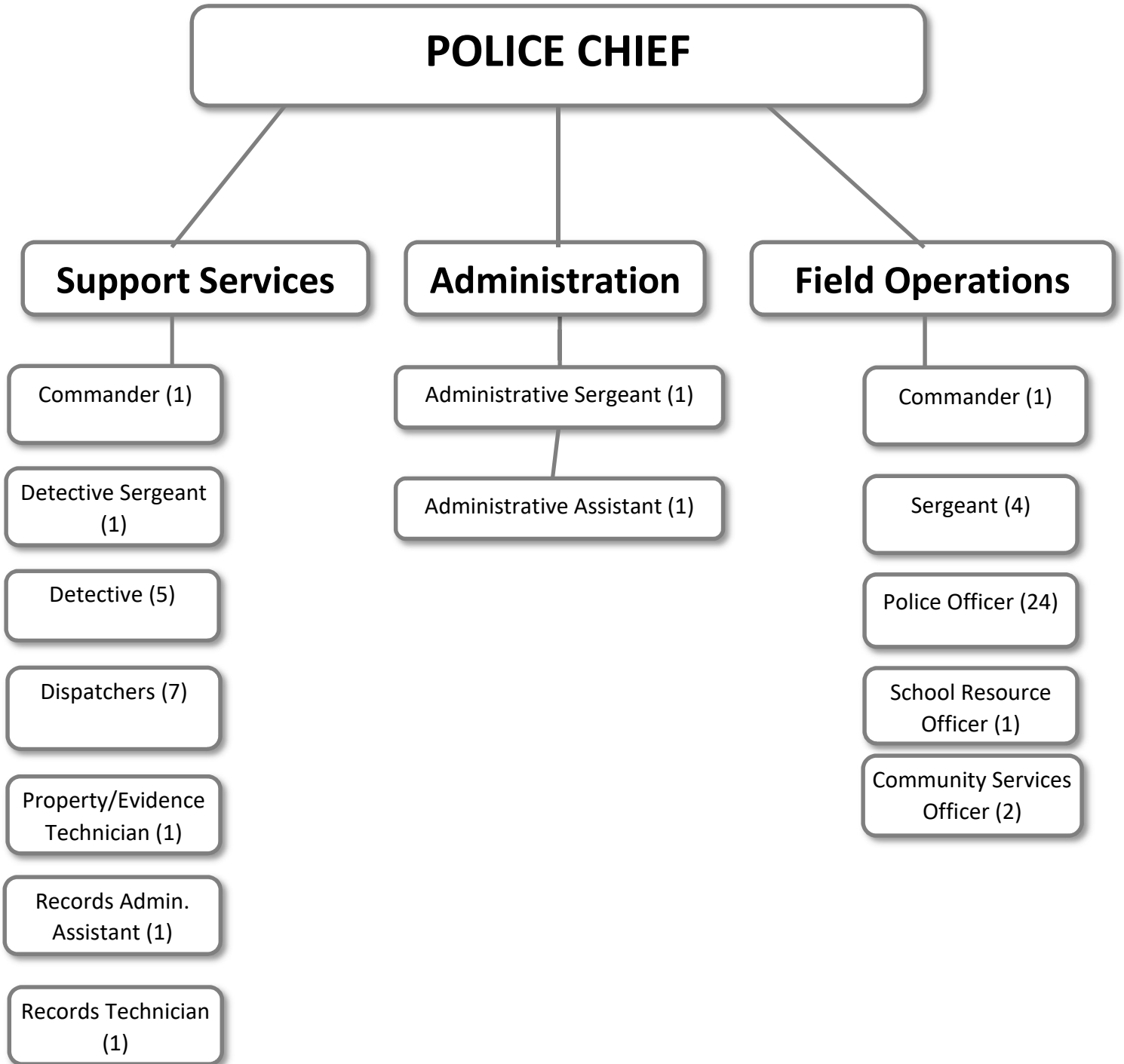


**Requested Budget Fiscal Year 2022-23**

**Dept: 1700 CITY CLERK**

Fund: 100 - GENERAL FUND	FY 2020-21 Actual	FY 2021-22 Adopted	FY 2022-23 Requested
<b>Expenditures</b>			
Dept: 1700 CITY CLERK			
500.110.000 SALARIES-FULL TIME	107,547.43	128,901	136,383
500.120.000 SALARIES-PART TIME	16,253.21	0	0
500.130.000 SALARIES-OVERTIME	3,935.79	6,256	6,587
500.130.400 CALL BACK OT	-	0	0
500.135.000 SAL-S/L INCENT & VAC CASH OUT	1,326.69	3,495	3,681
500.150.000 DEFERRED COMPENSATION	2,106.50	3,300	3,300
510.210.000 FICA	8,249.54	9,024	9,520
510.215.000 MEDICARE	1,929.40	2,111	2,226
510.220.000 HEALTH INSURANCE-EMPLOYER	4,778.32	22,200	23,400
510.225.000 LIFE INSURANCE	296.12	561	561
510.230.000 UNEMPLOYMENT INSURANCE	326.59	728	768
520.310.000 PERS-EMPLOYER	89,007.45	60,174	39,655
600.120.000 POSTAGE	8.16	0	0
600.210.000 PUBLICATIONS	4,383.16	5,000	5,000
600.215.000 PROMOTIONAL PUB ED	1,486	1,000	1,000
600.250.000 SUPPLIES	2,822	0	0
600.400.000 PROFESSIONAL SERVICES	18,289	21,000	27,000
600.470.000 SOFTWARE LICENSE AGREEMENTS	665	500	500
610.900.000 MEMBERSHIP & DUES	0	350	350
610.915.000 TRAINING & EDUCATION	0	3,000	3,000
610.920.000 TRAVEL, CONFERENCE & MEETING	0	2,000	2,000
620.200.000 BUILDING-INTERNAL CHARGE	3,768	5,327	6,656
620.300.000 INSURANCE-INTERNAL CHARGE	25,104	30,744	28,889
620.500.000 GEN OVH/OFF EXP-INTERNAL CHARG	588	543	622
620.600.000 DATA PROCESSING-INTERNAL CHARG	7,068	5,823	7,507
Total Expenditures	299,939	312,037	308,606
<b>Grand Total:</b>	(299,939)	(312,037)	(308,606)

# Selma Police Department Organizational Chart



# Police Support

## **Mission**

The mission of the Selma Police Department is to serve and protect all citizens in a respectful, compassionate and professional manner while providing the utmost in human dignity in every circumstance.

- Form strong community partnerships to enhance the trust of the citizens of Selma in its Police Department.
- Promote teamwork and professional development.
- Prevent citizens from becoming crime victims, or from injury in a traffic collision.
- Continually work to improve our professional performance.

## **Services**

- Investigations
- Parole/Probation Compliance (ACT)
- Sex Offender Registry Compliance (PC290)
- Records Services

## **Accomplishments for FY 2021-2022**

- Maintained full staffing and operations to public throughout COVID-19 pandemic
- Conducted / assisted in several Multi-agency Operations
- Successfully Investigated and solved multiple high profile cases
- Streamlined efforts within the Operations Division to provide better all-around services to the community
- Participated in Multi-agency Detectives meetings to share local crime trends
- Partnered with ATF to access NIBIN database
- Successfully completed full relocation to the New Police Department building, including all Dispatch staff

## **Objectives for FY 2022-2023**

- Expand Investigations, POP/Gang detective position
- Participate in Multi-Agency, Parole, Probation, Warrant Operations
- Enter every recovered firearm into NIBIN

## Police Support

<b>Performance Measures</b>	<b>FY 2021-2022 Estimated Actuals</b>	<b>FY 2022-2023 Target</b>
Enter of firearms seized in NIBIN	90%	100%
Increase Alcohol Beverage Control (ABC) details	Bi-Monthly Detail	Monthly Detail
Maintain compliance of PC290 registrants	100%	100%

**Requested Budget Fiscal Year 2022-23  
Dept: 2100 POLICE SUPPORT**

Fund: 100 - GENERAL FUND	FY 2020-21 Actual	FY 2021-22 Adopted	FY 2022-23 Requested
<b>Revenues</b>			
Dept: 2100 POLICE SUPPORT			
455.400.000 LIVE SCAN	-	5,000	5,000
455.410.000 FINGERPRINT/RECORD CHECK	249	200	200
457.000.000 SUSO SRO CONTRACT	-	47,350	58,785
459.100.000 REPORT CHARGES	5,670	-	-
484.000.000 WITNESS FEES	550	-	-
Total Revenues	6,469	52,550	63,985
<b>Expenditures</b>			
Dept: 2100 POLICE SUPPORT			
500.110.000 SALARIES-FULL TIME	360,572	815,729	705,777
500.110.100 OFFICER CHARGE	1,153	-	-
500.116.000 COURT STANDBY	1,063	1,427	1,127
500.117.000 COURT APPEARANCE	750	455	1,248
500.120.000 SALARIES-PART TIME	-	-	4,013
500.130.000 SALARIES-OVERTIME	14,267	23,296	23,062
500.130.002 SPECIAL EVENT OT	12,240	2,576	1,955
500.130.003 GRANT HRS	1,636	-	-
500.130.100 MINIMUM STAFFING OT	6,889	7,373	-
500.130.200 RANGE OT	290	2,311	3,364
500.130.300 TRAINING OT	2,718	6,223	3,364
500.130.400 CALL BACK OT	7,460	19,658	18,908
500.130.500 HOLD OVER OT	19,724	9,554	6,154
500.134.000 HOLIDAY PAY	10,551	25,367	18,934
500.135.000 SAL-S/L INCENT & VAC CASH OUT	5,969	8,947	14,776
500.150.000 DEFERRED COMPENSATION	7,362	11,550	10,000
510.210.000 FICA	27,033	58,363	51,700
510.215.000 MEDICARE	6,322	13,650	12,091
510.220.000 HEALTH INSURANCE-EMPLOYER	125,265	269,700	173,700
510.225.000 LIFE INSURANCE	1,615	3,816	2,320
510.230.000 UNEMPLOYMENT INSURANCE	1,036	4,707	4,168
510.235.000 UNIFORM ALLOWANCE	5,598	8,100	7,870
510.236.000 CELL PHONE STIPEND	2,773	3,240	4,200
520.310.000 PERS-EMPLOYER	162,666	261,045	211,681
600.120.000 POSTAGE	2,457	2,500	2,500
600.210.000 PUBLICATIONS	579	-	-
600.250.000 SUPPLIES	14,672	20,000	20,150
600.252.000 GASOLINE & DIESEL	3,145	(1)	-
600.300.000 UNIFORM EXPENSE	-	1,000	1,000
600.350.000 PAGER, RADIOS, ETC	27,101	-	-
600.400.000 PROFESSIONAL SERVICES	69,471	73,435	84,070
600.401.900 PEST CONTROL	180	180	180
600.475.000 MAINTENANCE AGREEMENTS	8,308	47,000	47,000
610.900.000 MEMBERSHIP & DUES	150	1,500	1,500
610.910.000 TRAINING-POST	1,502	10,000	10,000
610.915.000 TRAINING & EDUCATION	-	2,000	2,000
610.920.000 TRAVEL, CONFERENCE & MEETING	6	2,000	2,000
620.100.000 FLEET-INTERNAL CHARGE	34,401	29,405	40,564
620.200.000 BUILDING-INTERNAL CHARGE	18,172	34,050	48,003
620.300.000 INSURANCE-INTERNAL CHARGE	168,255	93,047	193,613
620.500.000 GEN OVH/OFF EXP-INTERNAL CHARG	4,687	4,619	5,284
620.600.000 DATA PROCESSING-INTERNAL CHARG	61,512	29,117	37,537
630.100.000 TELEPHONE	10,236	9,041	11,408
630.200.000 GAS & ELECTRIC	25,273	28,589	32,330
630.300.000 WATER	1,515	1,507	1,502
630.400.000 SEWER	241	251	561
630.500.000 ALARM	282	301	252
Total Expenditures	1,237,099	1,946,628	1,821,866
<b>Grand Total:</b>	(1,230,630)	(1,894,078)	(1,757,881)

# Police Field Operations

## **Mission**

The mission of the Selma Police Department is to serve and protect all citizens in a respectful, compassionate and professional manner while providing the utmost in human dignity in every circumstance.

- Form strong community partnerships to enhance the trust of the citizens of Selma in its Police Department.
- Promote teamwork and professional performance.
- Prevent citizens from becoming crime victims, or from injury in a traffic collision.
- Continually work to improve our professional performance.

## **Services**

- Proactive Patrol/Traffic Enforcement to ensure safety and prevent crime.
- Response to 911 & non-emergency calls for service.
- Crime Prevention/Neighborhood Watch Program/Business Watch.
- Gang Prevention/Minor Tobacco and Alcohol Enforcement and Prevention.
- Contract Policing Program to promote safe and orderly community events.
- Partnership with Selma School District through a School Resource Officer.

## **Accomplishments for FY 2021-2021**

- Increased numbers of officers for each shift from three to five.
- Added a third Detective to Investigations to support patrol services.
- Responded to approximately 23,864 calls for service.
- Was awarded over \$100,000 in grants to support police operations in cost savings for the department.
- Instituted Active Neighborhood Watch Program.
- Active Police Officer and Safety Dispatcher Recruiting.
- Created Homeless Task Force.
- Created Strong Partnership with Kings View to provide Mental Health Services to the Community.

## **Objectives for FY 2022-2023**

- Deploy law enforcement resources in the most efficient and effective manner.
- Reduce Part 1 crimes (2,895)
- Conduct Community Oriented Policing events to build trust with the community.
- Gang eradication through extensive, proactive, multi-agency interaction and collaboration.
- Enhance DUI and traffic enforcement.

- Operate the communications center at the new Police Department at 100% capacity.
- Fill all sworn Police Officer vacancies.
- Conduct Active Shooter Awareness for the Selma Unified School District and Community at large.

## Police Field Operations

Performance Measures	FY 2021-2021 Estimated Actuals	FY 2022-2023 Target
Reduce Part 1 Crimes	N/A	10% reduction
Community Oriented Events	N/A	1 Community Forum & 1 Neighborhood Watch Meeting per Policing District
Enforcement Details	N/A	- 2 Gang Enforcement -2 Traffic Enforcement Details - 1 Vehicle Abatement Detail

**Requested Budget Fiscal Year 2022-23  
Dept: 2200 POLICE FIELD OPERATIONS**

Fund: 100 - GENERAL FUND	FY 2020-21 Actual	FY 2021-22 Adopted	FY 2022-23 Requested
<b>Revenues</b>			
Dept: 2200 POLICE FIELD OPERATIONS			
455.300.000 DUI-ACCIDENT/INCIDENT INVESTN	4,340	9,000	9,000
455.320.000 TOWING FEES	12,520	15,000	15,000
455.550.000 SPECIAL EVENT	160	6,000	6,000
455.610.000 MISC VEHICLE INSPECT.	2,070	3,000	3,000
455.620.000 VEHICLE RELEASE PROCESSING	4,730	8,000	8,000
455.640.000 VEHICLE STORAGE FEE	25,364	18,000	18,000
461.000.000 COURT FINES	32,334	30,000	30,000
462.000.000 PARKING FINES	2,664	3,000	3,000
463.000.000 CIVIL COURT FINES	100	0-1	-
464.000.000 ADMIN CITATIONS	6,150	5,000	5,000
475.000.000 REIMBURSEMENTS	184,564	1,000	59,785
475.100.000 P.O.S.T. REIMBURSEMENTS	896	9,000	15,000
475.300.000 ACT PROGRAM REIMBURSEMENT	-	-	-
424.000.000 GRANT REVENUE	-	-	72,000
482.010.000 MISCELLANEOUS REVENUE	10,000	-	-
490.220.000 OPERATING TRANSFERS IN	664,092	782,144	952,878
<b>Total Revenues</b>	<b>949,984</b>	<b>889,144</b>	<b>1,196,663</b>
<b>Expenditures</b>			
Dept: 2200 POLICE FIELD OPERATIONS			
500.110.000 SALARIES-FULL TIME	1,843,588	1,771,996	2,300,613
500.110.100 OFFICER IN CHARGE	959	962	1,532
500.116.000 COURT STANDBY	28,260	15,100	17,312
500.117.000 COURT APPEARANCE	6,459	8,315	10,478
500.120.000 SALARIES-PART TIME	1,043		42,331
500.130.000 SALARIES-OVERTIME	77,971	69,047	114,253
500.130.002 SPECIAL EVENT OT	42,239	9,751	13,819
500.130.003 GRANT HRS	14,075	-	-
500.130.100 MINIMUM STAFFING OT	14,504	23,023	31,322
500.130.200 RANGE OT	6,181	19,936	23,429
500.130.300 TRAINING OT	5,608	16,745	22,346
500.130.400 CALL BACK OT	5,531	28,014	37,656
500.130.500 HOLD OVER OT	46,146	28,242	37,811
500.130.600 ON CALL	-	1,000	4,000
500.134.000 HOLIDAY PAY	83,697	65,151	89,724
500.135.000 SAL-S/L INCENT & VAC CASH OUT	79,045	19,804	23,610
500.150.000 DEFERRED COMPENSATION	17,403	18,300	21,900
500.170.000 WORKERS COMPENSATION	5,754	-	-
510.210.000 FICA	138,010	130,184	173,602
510.215.000 MEDICARE	32,277	30,446	40,602
510.220.000 HEALTH INSURANCE-EMPLOYER	492,360	539,400	730,950
510.225.000 LIFE INSURANCE	6,997	6,647	8,697
510.230.000 UNEMPLOYMENT INSURANCE	5,343	10,499	13,998
510.235.000 UNIFORM ALLOWANCE	29,646	28,400	33,637
510.236.000 CELL PHONE STIPEND	2,889	4,320	4,320
510.238.000 PHYS FIT REIMBURSEMENT	-	-	-
520.310.000 PERS-EMPLOYER	462,371	443,043	791,495
600.120.000 POSTAGE	652	500	500
600.250.000 SUPPLIES	52,376	61,100	65,000
600.251.000 INVESTIGATIVE SERVICES EXPENSE	102	2,000	2,000
600.257.000 GASOLINE & DIESEL	-	-	-
600.300.000 UNIFORM EXPENSE	1,035	2,250	2,250
600.350.000 PAGER, RADIOS, ETC	524	5,000	5,000
600.375.000 EQUIPMENT REPAIRS	149	1,000	1,000
600.400.000 PROFESSIONAL SERVICES	123,454	169,168	141,733
600.400.500 LAB SERVICES	2,073	5,000	5,000
600.400.700 ANIMAL CARE COSTS	239	2,500	2,500
600.401.900 PEST CONTROL	180	180	180
600.475.000 MAINTENANCE AGREEMENTS	8,234	-	-
610.900.000 MEMBERSHIP & DUES	3,072	2,500	2,500
610.910.000 TRAINING-POST	10,706	10,000	15,000
610.915.000 TRAINING & EDUCATION	3,883	15,000	15,000
610.920.000 TRAVEL, CONFERENCE & MEETING	-	-	-
620.100.000 FLEET-INTERNAL CHARGE	237,576	229,358	316,396
620.200.000 BUILDING-INTERNAL CHARGE	19,308	34,050	48,003
620.300.000 INSURANCE-INTERNAL CHARGE	340,307	424,125	429,451
620.500.000 GEN OVH/OFF EXP-INTERNAL CHARG	8,208	7,880	9,013
620.600.000 DATA PROCESSING-INTERNAL CHARG	90,064	103,367	133,256
630.100.000 TELEPHONE	23,398	25,133	23,253
630.200.000 GAS & ELECTRIC	25,273	28,589	32,330
630.300.000 WATER	1,515	1,507	1,502
630.400.000 SEWER	241	251	561
630.500.000 ALARM	282	301	252
630.700.000 INTERNET	845	-	883
700.200.000 EQUIPMENT	-	-	213,686
700.400.000 LEASE PURCHASE DEBT PAYMENT	105,369	105,370	105,370
<b>Total Expenditures</b>	<b>4,507,421</b>	<b>4,524,454</b>	<b>6,161,057</b>
<b>Grand Total:</b>	<b>(3,557,437)</b>	<b>(3,635,310)</b>	<b>(4,964,394)</b>



# Police Administration

## **Mission**

The mission of the Selma Police Department is to serve and protect all citizens in a respectful, compassionate and professional manner while providing the utmost in human dignity in every circumstance.

- Form strong community partnerships to enhance the trust of the citizens of Selma in its Police Department.
- Promote teamwork and professional development.
- Prevent citizens from becoming crime victims, or from injury in a traffic collision.
- Continually work to improve our professional performance.

## **Services**

- Direct Department Operations.
- Promote community engagement and safety.
- Provide support services at special events for safe and orderly community events.

## **Accomplishments for FY 2021-2022**

- Ninety percent moved into new Police Department.
- Hired eight (8) Police Officers.
- Hired one (1) Community Services Officer.
- Hired three (3) Safety Dispatchers.
- Hired nine (9) Temporary Dispatchers.
- Promoted one (1) Detective.
- Participated in several community events (National Night Out, Neighborhood Watch, BBBNL, etc.)

## **Objectives for FY 2022 -2023**

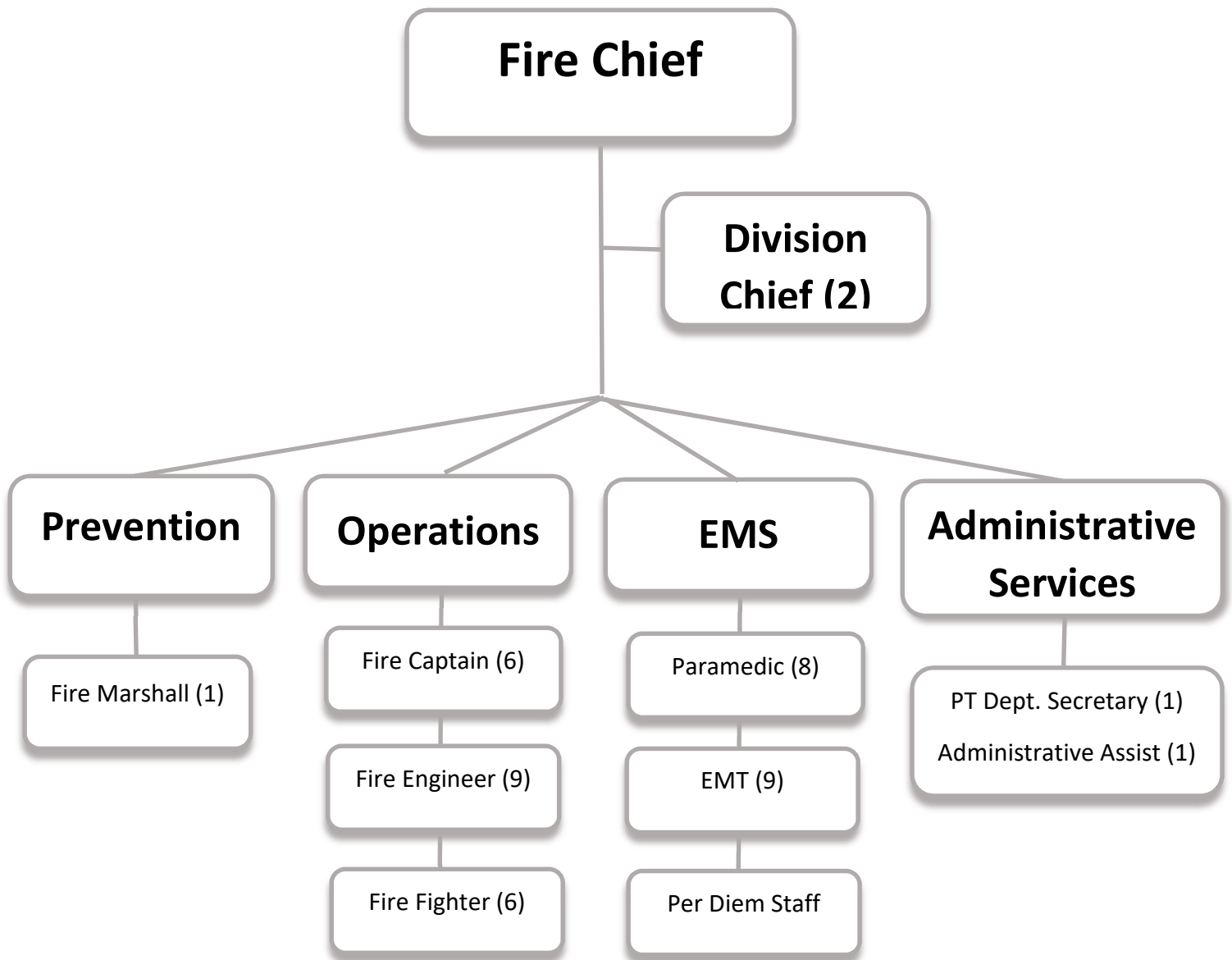
- Increase community engagement.
- Reduce Part 1 crimes.
- Fill all sworn and non-sworn vacancies.
- Full-time Homeless Task Force Officer.
- Partner with non-profit organizations (Marjorie Mason Center, Kings View and Fresno County Victim Services).

<b>Performance Measures</b>	<b>FY 2021-2022 Estimated Actuals</b>	<b>FY 2022-2023 Target</b>
Sworn Personnel	8	Recruit 12-20 new personnel
Volunteer Programs	N/A	Recruit 4-8 VIPs
Victim/Mental Services	Bi-Annual	Meet quarterly with mental health and victim services professionals

**Requested Budget Fiscal Year 2022-23  
Dept: 2300 POLICE ADMINISTRATION**

Fund: 100 - GENERAL FUND	FY 2020-21 Actual	FY 2021-22 Adopted	FY 2022-23 Requested
<b>Expenditures</b>			
Dept: 2300 POLICE ADMINISTRATION			
500.110.000 SALARIES-FULL TIME	104,807	135,333	186,384
500.135.000 SAL-S/L INCENT & VAC CASH OUT	0	0	0
500.150.000 DEFERRED COMPENSATION	0	0	2,100
510.210.000 FICA	6,428	6,948	11,746
510.215.000 MEDICARE	1,503	1,625	2,747
510.220.000 HEALTH INSURANCE-EMPLOYER	19,587	18,600	39,600
510.225.000 LIFE INSURANCE	267	266	532
510.230.000 UNEMPLOYMENT INSURANCE	267	560	947
510.235.000 UNIFORM ALLOWANCE	917	1,000	1,000
510.236.000 CELL PHONE STIPEND	1,046	960	960
520.310.000 PERS-EMPLOYER	14,073	14,995	49,624
600.215.000 PROMOTIONAL PUB ED	1,719	1,000	1,000
600.250.000 SUPPLIES	379	1,000	1,000
600.400.000 PROFESSIONAL SERVICES	9,320	25,000	25,000
610.900.000 MEMBERSHIP & DUES	150	0	0
610.915.000 TRAINING & EDUCATION	1,091	5,000	5,000
610.920.000 TRAVEL, CONFERENCE & MEETING	1,219	2,000	2,000
620.100.000 FLEET-INTERNAL CHARGE	6,096	5,881	8,113
620.200.000 BUILDING-INTERNAL CHARGE	4,296	7,567	10,667
620.300.000 INSURANCE-INTERNAL CHARGE	31,728	17,376	22,722
620.500.000 GEN OVH/OFF EXP-INTERNAL CHARG	588	543	622
620.600.000 DATA PROCESSING-INTERNAL CHARGE	5,292	4,368	5,631
700.200.000 EQUIPMENT	0	0	0
Total Expenditures	210,772	250,022	377,395
<b>Grand Total:</b>	(210,772)	(250,022)	(377,395)

# Fire Department Organization Chart



# 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**

- Fire Administration includes Command Staff (Fire Chief and Division Chiefs).
- Conducts Administrative tasks for collection of revenue.
- Establishes Internal Goals and Objectives for the Department

## **Accomplishments for FY 2021-2022**

- Established a second Division Chief position.
- Hired 4 Firefighters.
- Promoted 4 Engineers.
- Established a full-time Administrative Assistant position.
- Purchased property for a new fire station.

## **Objectives for FY 2022-2023**

- Continue to establish succession planning.
- Establish a 6-person minimum staffing.
- Begin the design phase for the new fire station.

**Requested Budget Fiscal Year 2022-23**

**Dept: 2500 FIRE ADMINISTRATION**

	FY 2020-21 Actual	FY 2021-22 Adopted	FY 2022-23 Requested
Fund: 100 - GENERAL FUND			
<b>Revenues</b>			
Dept: 2500 FIRE ADMINISTRATION			
452.320.000 FIRST RESPONDER FEE	1,166	1,500	1,500
459.100.000 REPORT CHARGES	90	0	0
459.400.000 FALSE ALARM	516	1,000	1,000
475.000.000 REIMBURSEMENTS	0	0	4,227
482.040.000 STRUCTURE DEMOLITION	445	0	0
Total Revenues	2,217	2,500	6,727
<b>Expenditures</b>			
Dept: 2500 FIRE ADMINISTRATION			
500.110.000 SALARIES-FULL TIME	86,195	101,179	137,250
500.120.000 SALARIES-PART TIME	18,988	13,824	14,688
500.135.000 SAL-S/L INCENT & VAC CASH OUT	552	0	536
500.150.000 DEFERRED COMPENSATION	1,580	1,875	2,400
510.210.000 FICA	6,644	7,280	9,767
510.215.000 MEDICARE	1,554	1,702	2,284
510.220.000 HEALTH INSURANCE-EMPLOYER	12,771	18,600	14,850
510.225.000 LIFE INSURANCE	244	310	375
510.230.000 UNEMPLOYMENT INSURANCE	271	587	787
510.235.000 UNIFORM ALLOWANCE	764	750	1,000
510.236.000 CELL PHONE STIPEND	588	540	840
520.310.000 PERS-EMPLOYER	25,963	36,181	50,687
600.120.000 POSTAGE	18	50	50
600.250.000 SUPPLIES	2,039	1,000	0
600.300.000 UNIFORM EXPENSE	4,327	2,500	2,500
600.375.000 EQUIPMENT REPAIRS	0	0	0
600.400.000 PROFESSIONAL SERVICES	8,689	8,169	8,454
600.401.900 PEST CONTROL	120	120	120
600.402.000 DISPATCHING SERVICES	15,938	15,938	26,246
610.900.000 MEMBERSHIP & DUES	75	1,000	1,000
610.915.000 TRAINING & EDUCATION		3,000	0
610.917.000 MEDIC CERTIFICATION	1,058	1,000	1,000
610.920.000 TRAVEL, CONFERENCE & MEETING	65	2,000	2,000
620.100.000 FLEET-INTERNAL CHARGE	6,096	5,881	8,113
620.200.000 BUILDING-INTERNAL CHARGE	19,896	24,680	38,347
620.300.000 INSURANCE-INTERNAL CHARGE	17,112	18,708	22,310
620.500.000 GEN OVH/OFF EXP-INTERNAL CHARG	588	543	622
620.600.000 DATA PROCESSING-INTERNAL CHARG	26,484	8,735	11,261
630.100.000 TELEPHONE	5,484	5,225	7,152
630.200.000 GAS & ELECTRIC	4,832	5,642	4,797
630.300.000 WATER	1,030	976	884
630.400.000 SEWER	241	251	281
630.500.000 ALARM	604	634	525
700.400.000 LEASE PURCHASE DEBT PAYMENT	59,533	59,533	59,533
Total Expenditures	330,341	348,413	430,657
<b>Grand Total:</b>	(328,124)	(345,913)	(423,930)

# Fire Operations

## **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 Protection
- ALS Engine Response
- Special Hazard Response
- Public Education
- Business Inspection

## **Accomplishments for FY 2021-2022**

- Placed a new ladder truck into service.
- Responded to multiple wildland incidents.
- Conducted 2 inter-agency live burns.
- Provided training opportunities to department members.

## **Objectives for FY 2022-2023**

- Continue to provide training opportunities to all members.
- Strive to meet response standards.
- Continue response to wildland incidents.
- Enhance auto-aid agreements with partner agencies.

## Fire Operations

<b>Performance Measures</b>	<b>FY 2021-2022 Estimated Actuals</b>	<b>FY 2022-2023 Target</b>
Training Hours	240 per Firefighter	240 per Firefighter minimum
Incident Response	2,329	2,350
Wildland Responses	15	As Needed
Multi-Agency Training	10	12



**Requested Budget Fiscal Year 2022-23  
Dept: 2525 FIRE OPERATIONS**

Fund: 100 - GENERAL FUND	FY 2020-21 Actual	FY 2021-22 Adopted	FY 2022-23 Requested
<b>Revenues</b>			
Dept: 2525 FIRE OPERATIONS			
475.000.000 REIMBURSEMENTS	4100	-	-
482.010.000 MISCELLANEOUS REVENUE	100,066	100,000	100,000
490.220.000 OPERATING TRANSFERS IN	635,908	617,856	896,197
Total Revenues	740,074	717,856	996,197
<b>Expenditures</b>			
Dept: 2525 FIRE OPERATIONS			
500.110.000 SALARIES-FULL TIME	1,117,379	1,346,966	1,376,541
500.110.100 OFFICER IN CHARGE	127	0	0
500.110.200 FLSA	48,475	67,904	72,005
500.130.000 SALARIES-OVERTIME	70,938	40,640	147,695
500.130.002 SPECIAL EVENT OT	540,216	0	0
500.130.102 SPECIAL EVENT REIM.	-578,755	0	0
500.130.300 TRAINING OT	524	10,983	24,131
500.130.400 CALL BACK OT	618	0	0
500.134.000 HOLIDAY PAY	117,064	119,508	126,730
500.135.000 SAL-S/L INCENT & VAC CASH OUT	26,727	17,527	37,493
500.150.000 DEFERRED COMPENSATION	17,840	19,650	23,250
500.170.000 WORKERS COMPENSATION	27,806	0	0
510.210.000 FICA	116,675	96,430	112,778
510.215.000 MEDICARE	27,817	22,553	26,376
510.220.000 HEALTH INSURANCE-EMPLOYER	252,234	334,800	346,500
510.225.000 LIFE INSURANCE	5,395	5,512	5,658
510.230.000 UNEMPLOYMENT INSURANCE	4,709	7,778	9,096
510.235.000 UNIFORM ALLOWANCE	17,307	18,000	18,500
510.236.000 CELL PHONE STIPEND	2,383	1,800	2,160
510.238.000 PHYS FIT REIMBURSEMENT	802	1,000	1,000
520.310.000 PERS-EMPLOYER	413,731	500,440	486,078
600.120.000 POSTAGE	11	0	0
600.250.000 SUPPLIES	11,955	13,000	13,000
600.350.000 PAGER, RADIOS, ETC	3,281	3,000	3,000
600.375.000 EQUIPMENT REPAIRS	3,032	1,500	1,500
600.400.000 PROFESSIONAL SERVICES	9,011	7,140	11,893
600.401.900 PEST CONTROL	552	552	552
600.425.000 LINEN SERVICES	1,923	2,500	2,500
600.475.000 MAINTENANCE AGREEMENTS	2,306	2,000	2,000
600.476.000 MAINT TURN OUT	3,755	3,500	3,500
600.477.000 MAINT SCBA's	2,500	3,000	3,000
610.915.000 TRAINING & EDUCATION	15,624	15,000	0
610.917.000 MEDIC CERTIFICATION	257	1,000	2,000
620.100.000 FLEET-INTERNAL CHARGE	60,924	64,691	89,240
620.200.000 BUILDING-INTERNAL CHARGE	41,496	53,689	79,459
620.300.000 INSURANCE-INTERNAL CHARGE	255,276	257,904	326,607
620.500.000 GEN OVH/OFF EXP-INTERNAL CHARG	5,568	5,163	5,905
620.600.000 DATA PROCESSING-INTERNAL CHARG	53,856	50,955	65,690
630.200.000 GAS & ELECTRIC	21,053	25,844	26,744
630.300.000 WATER	2,340	2,632	2,297
630.400.000 SEWER	965	1,003	1,121
Total Expenditures	2,725,697	3,125,564	3,455,997
<b>Grand Total:</b>	(1,985,624)	(2,407,708)	(2,459,800)

# 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 Inspection.
- Plan Review.
- Public Education.
- Fire Investigation.

## Accomplishments for FY 2021-2022

- Completed State-mandated inspections.
- Completed inspections of businesses.

## Objectives for FY 2022-2023

- Continue with Firefighters In Safety Education (F.I.S.E.) program.
  - i. This program involves Selma firefighters visiting each of the elementary schools twice a year and providing fire safety education to the students.
- Complete State-mandated inspections.
- Inspect all local businesses.
- Initiate a “Close the Door” public education campaign.
  - i. This is a public education program that encourages citizens to close the door behind them when they leave a room that is on fire and educates as to the benefits of doing so.

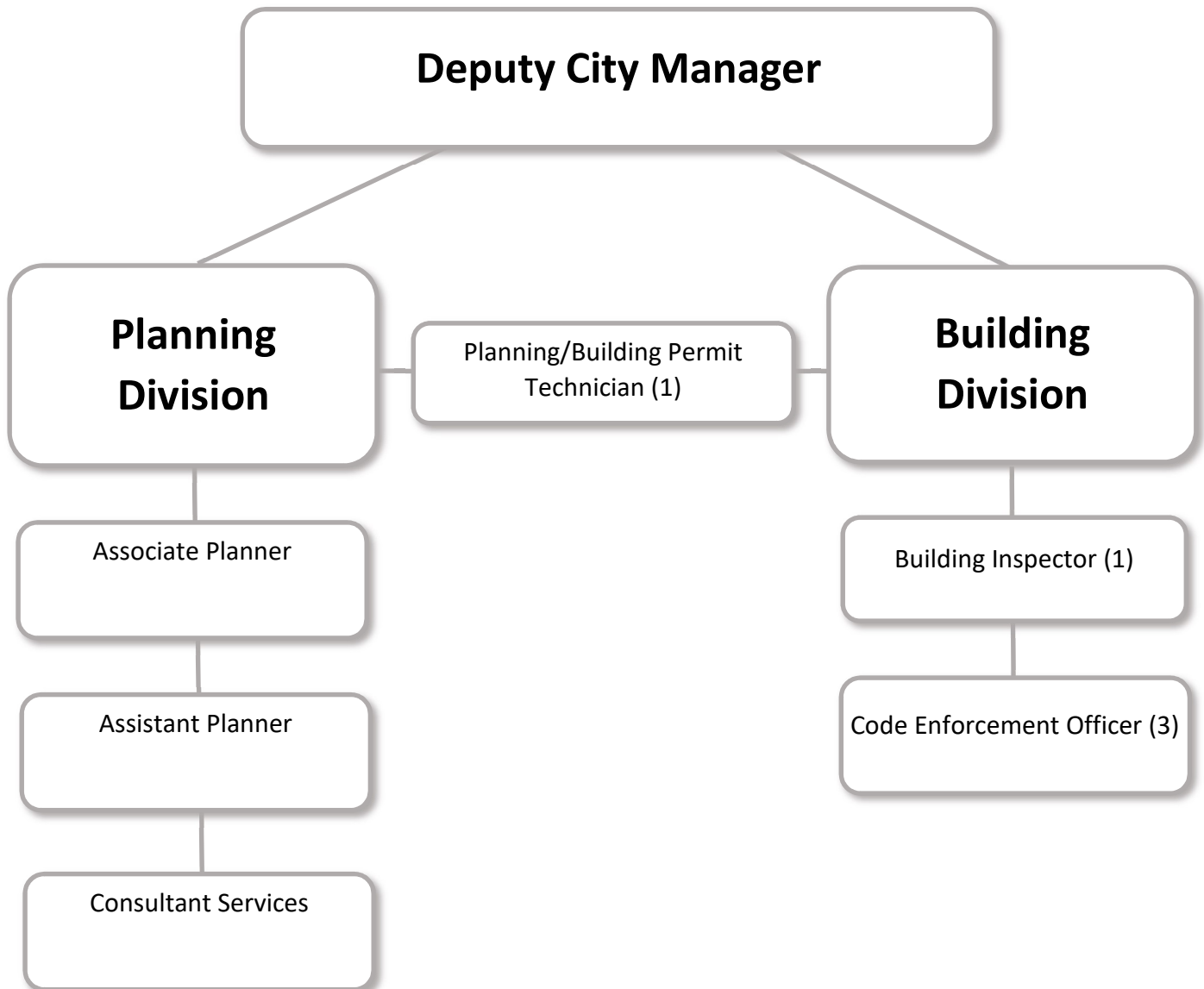
Performance Measures	FY 2021-2022 Estimated Actuals	FY 2022-2023 Target
Company Inspections	420	580
F.I.S.E. Presentations	6 - 8	8

**Requested Budget Fiscal Year 2022-23**

**Dept: 2550 FIRE PREVENTION**

Fund: 100 - GENERAL FUND	FY 2020-21 Actual	FY 2021-22 Adopted	FY 2022-23 Requested
<b>Revenues</b>			
Dept: 2550 FIRE PREVENTION			
440.100.000 BUSINESS LICENSE-APPLICATION FE	2,175	2,500	3,000
448.200.000 FIREWORKS PERMIT	1,521	2,550	2,550
450.310.000 PLAN CHECK-COMMERCIAL	4,489	2,500	10,000
450.325.000 PLAN CHECK-RESIDENTIAL	7,870	7,500	12,000
452.240.000 BUSINESS FIRE INSPECTION FEE	2,986	20,000	30,000
452.260.000 MISC FIRE INSPECTION FEE	383	2,000	0
Total Revenues	19,423	37,050	57,550
<b>Expenditures</b>			
Dept: 2550 FIRE PREVENTION			
500.110.000 SALARIES-FULL TIME	94,485	102,512	110,857
500.130.000 SALARIES-OVERTIME	2,726	1,422	1,599
500.130.002 SPECIAL EVENT OT	76,637	-	-
500.130.102 SPECIAL EVENT REIM	(74,616)	-	-
500.130.400 CALL BACK OT	140	-	-
500.135.000 SAL-S/L INCENT & VAC CASH OUT	-	948	1,066
500.150.000 DEFERRED COMPENSATION	2,019	2,100	2,100
510.210.000 FICA	9,032	6,433	7,213
510.215.000 MEDICARE	2,537	1,505	1,687
510.220.000 HEALTH INSURANCE-EMPLOYER	21,648	18,600	19,800
510.225.000 LIFE INSURANCE	307	324	324
510.230.000 UNEMPLOYMENT INSURANCE	419	519	582
510.235.000 UNIFORM ALLOWANCE	1,019	1,000	1,000
510.236.000 CELL PHONE STIPEND	784	720	720
520.310.000 PERS-EMPLOYER	31,674	43,233	39,691
600.215.000 PROMOTIONAL PUB ED	276	-	-
600.250.000 SUPPLIES	605	1,000	1,000
600.400.000 PROFESSIONAL SERVICES	3,286	3,286	3,286
600.401.900 PEST CONTROL	120	120	120
610.900.000 MEMBERSHIP & DUES	285	500	500
610.915.000 TRAINING & EDUCATION	-	-	4,000
620.100.000 FLEET-INTERNAL CHARGE	6,096	11,762	16,225
620.200.000 BUILDING-INTERNAL CHARGE	19,896	24,680	38,347
620.300.000 INSURANCE-INTERNAL CHARGE	17,796	19,068	23,324
620.500.000 GEN OVH/OFF EXP-INTERNAL CHARG	288	272	311
620.600.000 DATA PROCESSING-INTERNAL CHARG	3,528	2,912	3,754
630.200.000 GAS & ELECTRIC	4,832	5,642	4,797
630.300.000 WATER	1,030	976	884
630.400.000 SEWER	241	251	280
630.500.000 ALARM	604	634	525
Total Expenditures	227,695	250,419	283,992
<b>Grand Total:</b>	(208,272)	(213,369)	(226,442)

# Community Development Department Organization Chart



# Community Development

## **Mission**

The Mission of the Community Development Department is to protect the quality of life of the community through orderly planning, development and compliance with regulations that protect and promote the health, safety, property values and general welfare of the residents of the City.

## **Services**

### **Planning:**

- 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.

### **Building:**

- 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.

### **Code Enforcement:**

- Provide effective code enforcement services in response to the residents of Selma.
- Support City Departments/Divisions by investigating possible code violations and preparing documentation and enforcement activities for violations.
- Identify property nuisance conditions in the community and communicate with property owners and tenants to achieve voluntary compliance with codes and ordinances.
- Maintain and update detailed records and evidence by documentation in the City's tracking system.

# Community Development

## Accomplishments for FY 2021-2022

### Department-wide

- Initiated the process to implement the OpenGov platform, which significantly improves staff efficiency and public access by using a consistent and integrated platform to submit, review and process application; and to streamline project management and enforcement responsiveness and tracking.

### Planning

- Processed land use entitlements for multiple residential, commercial and industrial projects throughout the community.
- Completed annexation of the Amberwood Project area.
- Initiated Zoning Ordinance update.

### Building

- Issued 623 construction permits in the 2021/2022 fiscal year (as of May 30, 2022).
- Issued 5 residential Certificates of Occupancy; allowing for final occupancy.
- Processed permits for 65,000 square feet of commercial and industrial projects.

### Code Enforcement

- Administration of City Codes, Ordinances, and laws pertaining to building, land use, zoning, nuisance, health, safety and welfare resulted in 623 code enforcement cases being opened during this fiscal year (as of June 9, 2022)
- Administered a grant to improve community access to tire recycling and clean-up.

## Objectives for FY 2022-2023

### Department-wide

- Complete the implementation of the OpenGov system, and continually enhance opportunities to serve the community in efficient and customer-focused ways.

### Planning

- Complete the update of the City's Zoning Ordinance
- Process multiple land use entitlements for residential, commercial and industrial projects, serving all areas of the community.
- Continually implement the City's Housing Element, improving residential options and opportunities for all citizens within the community.

# Community Development

## Building

- Provide public education of the changes to the International and California Construction Building Codes, as applicable.
- Continue to provide quality customer service to customers and plan for increases in workloads to accommodate future development needs.
- Continue professional development with the objective of improving customer service and increasing the efficiency and depth of staff capacity.

## Code Enforcement

- Consistently strategize activities to further implementation of Council priorities for enhancing life and safety, City beautification, and the protection of property values.
- Identify training and improve processes for more complex cases including abatements.
- Actively work with residents and property owners to seek voluntary compliance with City Codes, Ordinances, and laws pertaining to building, land use, zoning, nuisance, health, safety and welfare.
- Consistently track, report and maintain cases opened and closed.

Performance Measures	FY 2021-2022 Estimated Actuals	FY 2022-2023 Target
Support Planning Commission Meetings and Workshops	10	10
Construction Permits Issued	623	625
Code Enforcement – Cases Opened	406	n/a
Code Enforcement – Case Closure Rates	n/a	80%

**Requested Budget Fiscal Year 2022-23**

**Dept: 3100 PLANNING**

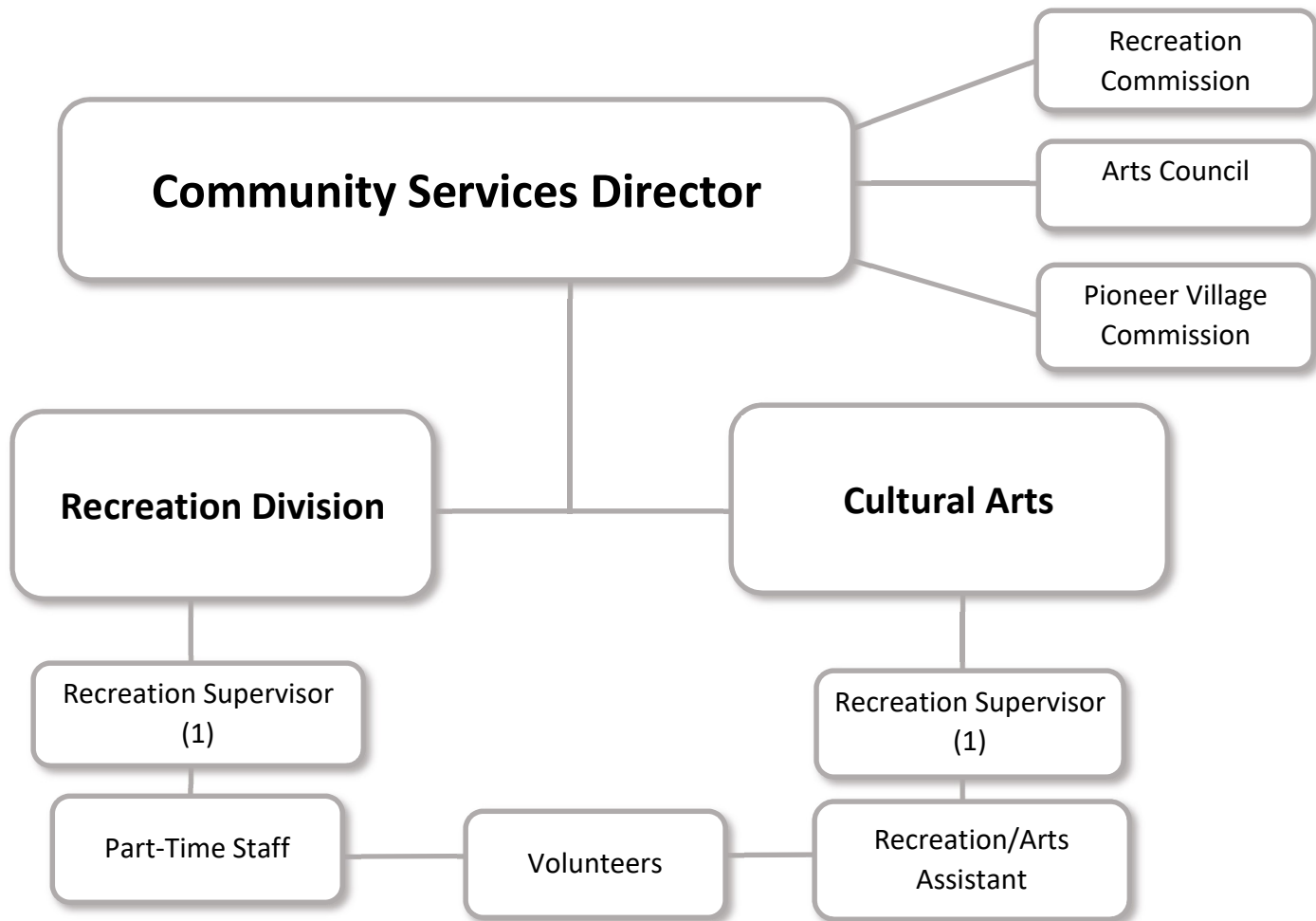
	FY 2020-21 Actual	FY 2021-22 Adopted	FY 2022-23 Requested
Fund: 100 - GENERAL FUND			
<b>Revenues</b>			
Dept: 3100 PLANNING			
424.000.000 GRANT REVENUE	0	0	97,500
448.100.000 CHRISTMAS TREE LOT PERMIT	-	50	50
451.300.000 FINAL PAR/TRACT MAP	3,544	4,000	10,000
454.100.000 ANNEXATION FEE	14,819	9,359	16,000
454.200.000 CONDITIONAL USE REVIEW	7,100	13,755	15,000
454.260.000 Planned Unit Development	3,023	1,909	2,000
454.300.000 ENVIRONMENTAL ASSESSMENT	2,000	45,000	50,000
454.450.000 HOME OCCUPATION PERMIT REVIEW	6,720	3,529	3,500
454.510.000 LANDSCAPE PLAN CHECK	519	500	500
454.550.000 LOT LINE ADJ REVIEW	-	4,954	5,000
454.560.000 PARCEL MAP REVIEW	-	2,820	3,500
454.570.000 MINOR MOD	2,589	6,912	7,000
454.600.000 APPEAL PROCESSING	-	1,552	1,500
454.620.000 ABC LICENSE	530	-	500
454.650.000 SIGN PLAN REVIEW	7,470	7,338	8,000
454.660.000 SITE PLAN REVIEW	15,727	21,532	25,000
454.705.000 TENTATIVE PARCEL MAP REVIEW	-	2,317	5,000
454.710.000 TENTATIVE TRACT MAP REVIEW	11,693	8,540	10,000
454.800.000 VARIANCE REVIEW	-	-	1,000
454.900.000 ZONE CHANGE	18,020	7,616	7,500
482.010.000 MISCELLANEOUS REVENUE	2,000	-	500
Total Revenues	95,755	141,683	269,050
<b>Expenditures</b>			
Dept: 3100 PLANNING			
500.110.000 SALARIES-FULL TIME	47,488	137,375	182,631
500.130.000 SALARIES-OVERTIME	202	768	1,699
500.135.000 SAL-S/L INCENT & VAC CASH OUT	2,397	0	0
500.150.000 DEFERRED COMPENSATION	868	1,050	1,050
510.210.000 FICA	3,352	5,417	11,671
510.215.000 MEDICARE	784	1,267	2,730
510.220.000 HEALTH INSURANCE-EMPLOYER	5,177	18,600	29,700
510.225.000 LIFE INSURANCE	116	266	399
510.230.000 UNEMPLOYMENT INSURANCE	136	437	942
510.236.000 CELL PHONE STIPEND	352	360	360
510.237.000 CAR ALLOWANCE	2,442	2,500	2,500
520.310.000 PERS-EMPLOYER	3,734	6,425	39,161
600.120.000 POSTAGE	15	288	300
600.210.000 PUBLICATIONS	503	817	600
600.250.000 SUPPLIES	0	2,500	2,500
600.400.000 PROFESSIONAL SERVICES	191,608	273,550	267,000
610.900.000 MEMBERSHIP & DUES	3,866	6,000	5,000
610.920.000 TRAVEL, CONFERENCE & MEETING	1,000	5,000	5,000
620.100.000 FLEET-INTERNAL CHARGE	6,096	5,881	8,113
620.200.000 BUILDING-INTERNAL CHARGE	4,704	4,049	6,654
620.300.000 INSURANCE-INTERNAL CHARGE	21,552	3,780	21,298
620.500.000 GEN OVH/OFF EXP-INTERNAL CHARG	444	408	466
620.600.000 DATA PROCESSING-INTERNAL CHARG	5,292	6,551	8,446
Total Expenditures	302,126	483,289	598,218
<b>Grand Total:</b>	(206,372)	(341,606)	(329,168)



**Requested Budget Fiscal Year 2022-23  
Dept: 3200 BUILDING INSPECTION**

	FY 2020-21 Actual	FY 2021-22 Adopted	FY 2022-23 Requested
Fund: 100 - GENERAL FUND			
Revenues			
Dept: 3200 BUILDING INSPECTION			
440.100.000 BUSINESS LICENSE-APPLICATON FE	2,168	3,030	3,100
440.300.000 BUSINESS LICENSE-ADA FEE	4,304	4,076	4,200
442.000.000 BUILDING PERMITS	150,359	161,512	300,463
442.010.000 PLUMBING PERMIT	6,988	7,005	10,226
442.020.000 ELECTRICAL PERMITS	28,770	24,327	34,727
442.030.000 MECHANICAL PERMITS	9,717	9,376	12,526
442.090.000 INVESTIGATION FEE-BLDG PENALTY	100	600	600
450.300.000 PLAN CHECK-BUILDING	142,218	138,522	195,051
450.420.000 BLDG STDS ADMIN FEE	114	100	100
450.421.000 INSPECTION ADA FEE	0	500	500
450.422.000 PLAN CHECK-ADA REVIEW FEE	400	631	650
459.225.000 LOST INSPECTION CARD	275	250	200
459.250.000 RECORDS STORAGE FEE	11,742	9,960	7,200
459.275.000 RESTAMPING OF APPROVED PLANS	235	75	75
459.310.000 SHOPPING CART PREVENTION PLAN	190	120	100
464.000.000 ADMIN CITATIONS	6,971	10,244	12,000
482.010.000 MISCELLANEOUS REVENUE	0	0	0
482.040.000 STRUCTURE DEMOLITION	1,771	1,480	1,500
Total Revenues	366,322	371,808	583,219
Expenditures			
Dept: 3200 BUILDING INSPECTION			
500.110.000 SALARIES-FULL TIME	179,167	266,017	331,168
500.130.000 SALARIES-OVERTIME	810	5,492	5,670
500.150.000 DEFERRED COMPENSATION	180	2,250	2,250
510.210.000 FICA	10,814	16,081	21,335
510.215.000 MEDICARE	2,529	3,760	4,989
510.220.000 HEALTH INSURANCE-EMPLOYER	43,381	74,400	99,000
510.225.000 LIFE INSURANCE	941	1,064	1,330
510.230.000 UNEMPLOYMENT INSURANCE	461	1,298	1,720
510.235.000 UNIFORM ALLOWANCE	2,000	1,450	1,450
510.236.000 CELL PHONE STIPEND	1,770	2,040	2,520
510.237.000 CAR ALLOWANCE	0	2,500	2,500
520.310.000 PERS-EMPLOYER	16,916	67,595	79,055
600.120.000 POSTAGE	270	500	500
600.210.000 PUBLICATIONS	0	500	2,000
600.250.000 SUPPLIES	1,826	1,527	200
600.400.000 PROFESSIONAL SERVICES	82,638	120,000	180,000
600.401.200 SOFTWARE LICENSE AGREEMENT	5,983	4,000	3,500
610.900.000 MEMBERSHIP & DUES	115	750	500
610.915.000 TRAINING & EDUCATION	0	1,500	750
610.920.000 TRAVEL, CONFERENCE & MEETING	0	3,000	3,900
620.100.000 FLEET-INTERNAL CHARGE	24,372	23,524	32,451
620.200.000 BUILDING-INTERNAL CHARGE	5,652	9,731	11,096
620.300.000 INSURANCE-INTERNAL CHARGE	33,420	30,288	54,209
620.500.000 GEN OVH/OFF EXP-INTERNAL CHARG	732	679	777
620.600.000 DATA PROCESSING-INTERNAL CHARG	8,832	12,375	15,953
700.200.000 EQUIPMENT	0	0	8,500
Total Expenditures	422,811	652,321	867,322
Grand Total:	(56,489)	(280,513)	(284,104)

# Recreation & Community Services Department Organization Chart



# Recreation

## **Mission**

The mission of the Recreation and Community Services 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 rental of City Facilities, Parks, Pioneer Village, Ball Fields and Picnic Shelters.
- Coordinates City Sponsored Special Events and Staff Liaison to Special Events using City Parks.
- Acts as Staff liaison to the Recreation Commission and Pioneer Village Advisory Commission.
- Assists the Pioneer Village Advisory Commission.

## **Accomplishments for FY 2021-2022**

- Veterans Plaza-Lincoln Park – Improvement Project completed.
- Assisted, coordinated and monitored a variety of services, programs and events relating to COVID-19.

## **Objectives for FYs 2022-2023**

- Continue development on Rockwell Pond Park Project land acquisition and 10-acre park development on Thompson Ave.
- Secure funding for new restroom at Shafer Park.
- Continue to increase usage of Pioneer Village and Vincent House Improvement Project.
- Secure funding through Hospital District Board to assist with Recreation Swim and Swim Lessons for youth during the summer months.
- Move forward with planning and funding research for new Community Center facility
- Promotion of Recreation Coordinator to Recreation Supervisor.

## Recreation

<b>Performance Measures</b>	<b>FY 2021-2022 Estimated Actuals</b>	<b>FY 2022-2023 Target</b>
Pioneer Village Rentals	21	28
Picnic Shelter Rentals	110	140
Fireworks Show	4,700	5,400
Development of New Park	1	1

Covid-19 continued to affect programming, rentals and services.

**Requested Budget Fiscal Year 2022-23**

**Dept: 4100 RECREATION**

	FY 2020-21 Actual	FY 2021-22 Adopted	FY 2022-23 Requested
Fund: 100 - GENERAL FUND			
<b>Revenues</b>			
Dept: 4100 RECREATION			
436.050.000 CONCESSION-SHAFER	0	1,000	1,000
472.020.000 RENTAL OF SALAZAR CENTER	6,843	4,500	4,500
472.030.000 PARK FACILITIES RENTAL	102	400	400
472.035.000 RENTAL OF PICNIC SHELTERS	85	2,500	4,000
472.060.000 RENTAL OF EVENT BOOTH	750	600	1,200
Total Revenues	7,780	9,000	11,100
<b>Expenditures</b>			
Dept: 4100 RECREATION			
500.110.000 SALARIES-FULL TIME	31,799	32,483	32,679
500.120.000 SALARIES-PART TIME	120	-	-
500.130.000 SALARIES-OVERTIME	3	-	-
500.135.000 SAL-S/L INCENT & VAC CASH OUT	4,224	1,197	1,197
510.210.000 FICA	2,244	2,100	2,112
510.215.000 MEDICARE	525	491	494
510.220.000 HEALTH INSURANCE-EMPLOYER	7,095	7,812	8,316
510.225.000 LIFE INSURANCE	120	120	120
510.230.000 UNEMPLOYMENT INSURANCE	81	169	170
510.236.000 CELL PHONE STIPEND	200	184	184
520.310.000 PERS-EMPLOYER	14,274	16,132	9,895
600.120.000 POSTAGE	12	50	50
600.250.000 SUPPLIES	610	1,200	1,200
600.400.000 PROFESSIONAL SERVICES	28,866	97,639	83,060
600.401.900 PEST CONTROL	300	300	300
610.900.000 MEMBERSHIP & DUES	-	175	175
610.920.000 TRAVEL, CONFERENCE & MEETING	196	1,800	1,800
620.100.000 FLEET-INTERNAL CHARGE	6,096	5,881	8,113
620.200.000 BUILDING-INTERNAL CHARGE	37,752	48,802	76,594
620.300.000 INSURANCE-INTERNAL CHARGE	5,880	6,204	7,414
620.500.000 GEN OVH/OFF EXP-INTERNAL CHARGE	156	149	171
620.600.000 DATA PROCESSING-INTERNAL CHARGE	2,736	13,904	17,924
630.200.000 GAS & ELECTRIC	32,648	53,027	52,274
630.300.000 WATER	7,256	6,411	9,407
630.400.000 SEWER	482	502	561
630.500.000 ALARM	1,726	1,864	1,563
700.100.000 IMPROVEMENTS	-	55,000	85,000
791.000.000 TRANSFER OUT	34,299	49,791	70,418
Total Expenditures	219,700	403,387	471,190
<b>Grand Total:</b>	(211,920)	(394,387)	(460,090)

# Senior Activity Division

## **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.
- Continued collaborations with various agencies that provide free tax service, hearing and blood pressure tests, and various other social services.
- Continued operation of the Commodities Food Giveaway Program.
- Continued distributing food packages during Thanksgiving and Christmas with Selma Cares and Community Organizations Senior Programming.
- Continued sponsorship of the Senior Resource Fair.

## **Accomplishments for FY 2021-2022**

- Continued “Adopt a Senior Citizen” gift bags (approx. 200 gifts).
- Reinstated Senior Trip Schedule.
- Reopened Senior Center and programming at the facility.

## **Objectives for FY 2022-2023**

- Reinstated Monthly Trip Activities.
- Reinstated the Senior Resources Fair (In-Person).
- Have special events – celebrate holidays, dances, etc.

## Senior Activity Division

<b>Performance Measures</b>	<b>FY 2021-2022 Estimated Actuals</b>	<b>FY 2022-2023 Target</b>
Senior Trips	0	8
Bingo Daily	70	75
Volunteers	5	5
Increase Tuesday/Thursday Daily Attendance Average	35	40
Increase Ceramic Room Attendance	3-6	5-8

**Requested Budget Fiscal Year 2022-23  
Dept: 4200 SENIOR CITIZENS**

Fund: 100 - GENERAL FUND	FY 2020-21 Actual	FY 2021-22 Adopted	FY 2022-23 Requested
<b>Revenues</b>			
Dept: 4200 SENIOR CITIZENS			
472.025.000 RENTAL OF SENIOR CENTER	0	240	360
Total Revenues	0	240	360
<b>Expenditures</b>			
Dept: 4200 SENIOR CITIZENS			
500.110.000 SALARIES-FULL TIME	17,218	18,325	22,117
500.130.000 SALARIES-OVERTIME	14	0	0
500.135.000 SAL-S/L INCENT & VAC CASH OUT	0	444	203
510.210.000 FICA	1,065	1,171	1,389
510.215.000 MEDICARE	249	274	325
510.220.000 HEALTH INSURANCE-EMPLOYER	3,804	5,580	4,290
510.225.000 LIFE INSURANCE	83	83	58
510.230.000 UNEMPLOYMENT INSURANCE	43	95	112
510.236.000 CELL PHONE STIPEND	131	120	80
520.310.000 PERS-EMPLOYER	5,687	6,459	5,285
600.120.000 POSTAGE	4	75	75
600.250.000 SUPPLIES	448	2,200	2,500
600.400.000 PROFESSIONAL SERVICES	95	300	1,000
600.401.900 PEST CONTROL	389	389	389
620.200.000 BUILDING-INTERNAL CHARGE	18,804	15,956	23,818
620.300.000 INSURANCE-INTERNAL CHARGE	2,532	3,408	3,972
620.500.000 GEN OVH/OFF EXP-INTERNAL CHARG	648	598	684
620.600.000 DATA PROCESSING-INTERNAL CHARG	16,248	3,203	4,129
630.100.000 TELEPHONE	381	397	392
630.200.000 GAS & ELECTRIC	9,269	11,525	11,368
630.300.000 WATER	1,882	1,390	2,224
630.400.000 SEWER	695	722	807
630.500.000 ALARM	1,069	1,141	957
Total Expenditures	80,757	73,855	86,173
<b>Grand Total:</b>	<b>(80,757)</b>	<b>(73,615)</b>	<b>(85,813)</b>



# Arts Division

## **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 18.
- Open to a variety of performing arts opportunities throughout the Central Valley through auditioning, performing, designing and directing for various ages.
- Offer visual interpretations for all major productions.
- Open Arts Center up for Arts related events and performances.
- Collaborate yearly with Selma Unified to host a variety of their sponsored performances.

## **Accomplishments for FY 2021-2022**

- Reopened Center and reinstated Performances.
- The Cool Kid Players was reinstated with an in-person performance.
- Secured a grant for General Maintenance Funding through the California Arts Council.
- Submitted two additional grants for General Maintenance Funding due to the loss of revenue caused by COVID-19.

## **Objectives for FY 2022-2023**

- Secure the Selma Arts Council sponsorship of four major productions and one play, as well as variety fundraisers, writer's workshops, etc.
- Cool Kid Players will perform two large performances and host a Theatre Camp.
- The teen program will produce their fifth performance.
- Increase Sponsorship Donation by \$10,000.00 and seek additional grant funds.

## Arts Division

<b>Performance Measures</b>	<b>FY 2021-2022 Estimated Actuals</b>	<b>FY 2022-2023 Target</b>
Large Productions	3	5
Cool Kids Productions	1	2
Teen Productions	1	2
Theatre Workshops	1	2

**Requested Budget Fiscal Year 2022-23**  
**Dept: 4300 CULTURAL ARTS**

Fund: 100 - GENERAL FUND	FY 2020-21 Actual	FY 2021-22 Adopted	FY 2022-23 Requested
<b>Revenues</b>			
Dept: 4300 CULTURAL ARTS			
456.345.000 ART CENTER CLASSES	10,967	28,000	28,000
Total Revenues	10,967	28,000	28,000
<b>Expenditures</b>			
Dept: 4300 CULTURAL ARTS			
500.110.000 SALARIES-FULL TIME	41,276	44,165	49,711
500.120.000 SALARIES-PART TIME	11,607	18,726	20,010
500.130.000 SALARIES-OVERTIME	509	985	1,013
500.135.000 SAL-S/L INCENT & VAC CASH OUT	-	1,418	1,036
500.150.000 DEFERRED COMPENSATION	602	600	600
510.210.000 FICA	3,225	4,102	4,500
510.215.000 MEDICARE	754	960	1,051
510.220.000 HEALTH INSURANCE-EMPLOYER	13,761	12,648	10,494
510.225.000 LIFE INSURANCE	187	186	142
510.230.000 UNEMPLOYMENT INSURANCE	136	331	363
510.236.000 CELL PHONE STIPEND	290	266	194
520.310.000 PERS-EMPLOYER	11,831	13,874	13,197
600.250.000 SUPPLIES	6,844	13,500	14,000
600.400.000 PROFESSIONAL SERVICES	1,540	4,700	7,800
610.920.000 TRAVEL, CONFERENCE & MEETING	-	1,300	500
620.300.000 INSURANCE-INTERNAL CHARGE	7,596	10,332	11,990
620.500.000 GEN OVH/OFF EXP-INTERNAL CHARG	192	177	202
Total Expenditures	100,350	128,270	136,802
<b>Grand Total:</b>	(89,383)	(100,270)	(108,802)

## Senior Nutrition Division

### Mission

To provide the daily lunch program to seniors 60 and over.

### Services

- Provides a daily (Monday – Friday) lunch program for seniors 60 and over.
- Suggested donation of \$2.00 per day/lunch.
- Continue senior volunteers assisting with serving and distribution of daily meals.

### Accomplishments for FYs 2021-2022

- Reopened Senior Center and daily meal service.
- Secured funding for Special Meals through Fresno County – COVID-19 for fiscal year 2021-2022 & 2022-2023.
- Secured funding for meals through Kaiser Permanente.

### Objectives for FYs 2022-2023

- Secure funding through Fresno-Madera Area Agency on Aging (FMAAA).
- Secure additional funding through Kaiser Permanente.
- Continue Commodities program distribution once a month with additional funding provided to the Community Food Bank to assist Selma.
- Increase Daily Lunch participation and increase number of local restaurants special meal program.
- Hiring of grant funded part-time Senior Nutrition Coordinator.

Performance Measures	FY 2021-2022 Estimated Actuals	FY 2022-2023 Target
Daily Lunch Average	35	40
Food Manager Course Grant Requirement	1	2
Commodities (Households Served)	150	225

**Requested Budget Fiscal Year 2022-23**  
**Dept: 4500 SENIOR CENTER - NUTRITION**

	FY 2020-21 Actual	FY 2021-22 Adopted	FY 2022-23 Requested
Fund: 100 - GENERAL FUND			
<b>Revenues</b>			
Dept: 4500 SENIOR CENTER - NUTRITION			
456.800.000 NUTRITION DONATION/CENTER	0	4,000	56,372
Total Revenues	0	4,000	56,372
<b>Expenditures</b>			
Dept: 4500 SENIOR CENTER - NUTRITION			
500.110.000 SALARIES-FULL TIME	34,138	36,203	43,822
500.130.000 SALARIES-OVERTIME	103	0	15,000
500.135.000 SAL-S/L INCENT & VAC CASH OUT	0	665	304
510.210.000 FICA	2,111	2,297	3,677
510.215.000 MEDICARE	494	537	860
510.220.000 HEALTH INSURANCE-EMPLOYER	7,375	12,090	10,395
510.225.000 LIFE INSURANCE	178	177	140
510.230.000 UNEMPLOYMENT INSURANCE	86	185	296
510.236.000 CELL PHONE STIPEND	275	180	180
520.310.000 PERS-EMPLOYER	9,229	10,418	10,582
600.250.000 SUPPLIES	18	2,000	2,500
600.400.000 PROFESSIONAL SERVICES	4,235	20,000	1,000
600.401.900 PEST CONTROL	151	151	151
610.915.000 TRAINING & EDUCATION	0	400	400
620.200.000 BUILDING-INTERNAL CHARGE	8,076	5,594	8,115
620.300.000 INSURANCE-INTERNAL CHARGE	7,140	6,444	7,657
630.100.000 TELEPHONE	148	155	153
630.200.000 GAS & ELECTRIC	3,605	4,482	4,420
630.300.000 WATER	732	541	865
630.400.000 SEWER	270	281	313
630.500.000 ALARM	416	444	372
Total Expenditures	78,779	103,244	111,204
<b>Grand Total:</b>	(78,779)	(99,244)	(54,832)

# Sports Division

## Mission

To provide a high quality sports program for youth and adult participants.

## Services

- Organization of T-Ball program for youth 4 to 6 years of age.
- Organization of an Adult COED Softball Program.
- Assistance to eight Youth Sport Organizations throughout Selma.
- Assistance with the Men's and Women's Softball Church Leagues.
- Rental of ball fields for various tournaments and leagues.

## Accomplishments for FY 2021-2022

- Reinstated Youth T-Ball Program.
- Men's Church League reinstated.
- Selma Youth Sports Private Organizations were able to reinstate their leagues. (Exception Girls Softball – League decided to wait one additional season due to Covid-19)

## Objectives for FY 2022-2023

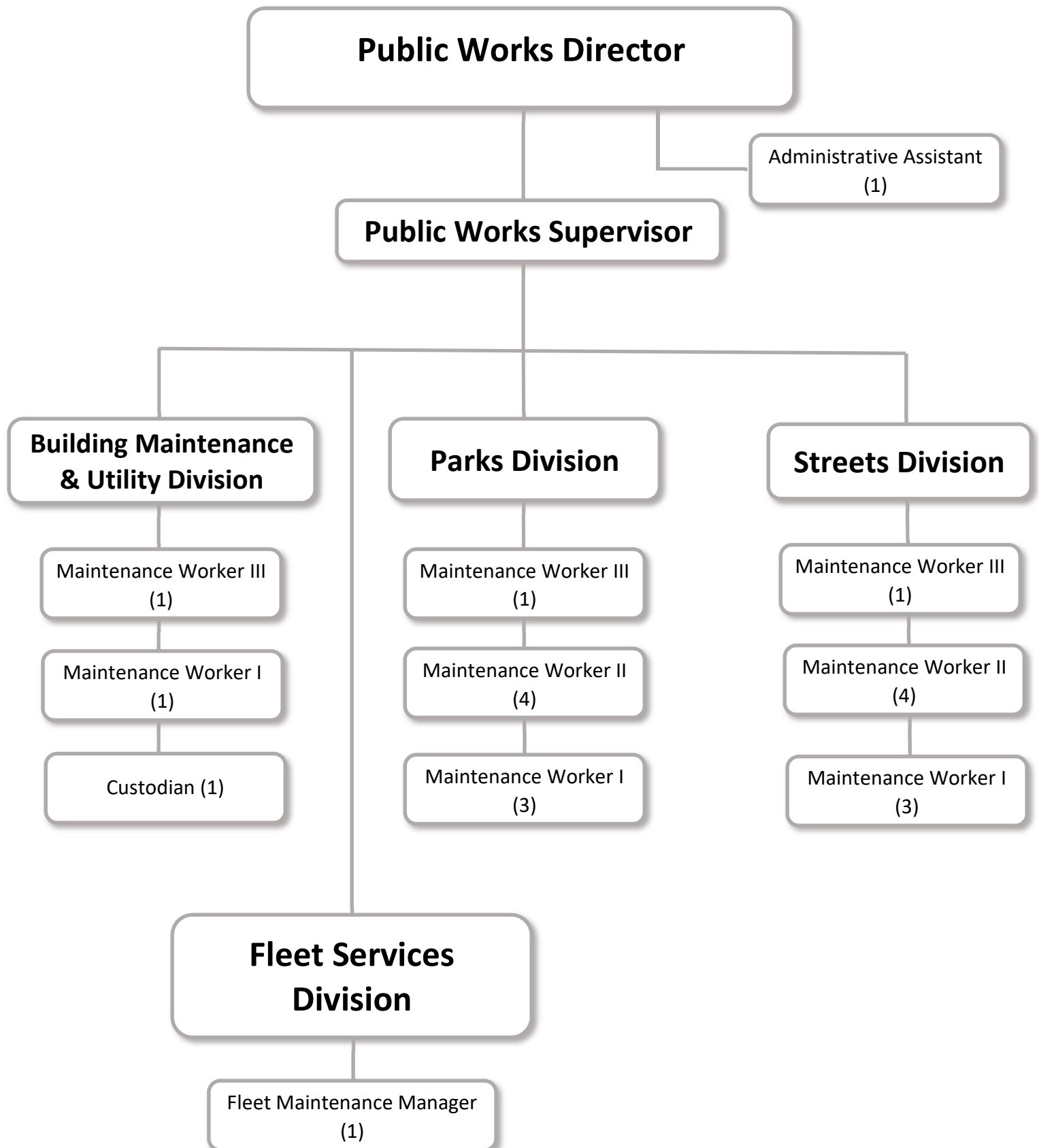
- Seek funding to assist with Brentlinger Cal Ripken Field upgrades.
- Selma Youth Girls Softball League reinstated.
- Selma Women's Church Softball League reinstated.

Performance Measures	FY 2021-2022 Estimated Actuals	FY 2022-2023 Target
T-Ball Registration	120	140
Me-N-Eds Grant	\$1,500	\$1,500
Host Church Leagues and Tournaments	5	12

**Requested Budget Fiscal Year 2022-23  
Dept: 4700 RECREATION-SPORTS**

Fund: 100 - GENERAL FUND	FY 2020-21 Actual	FY 2021-22 Adopted	FY 2022-23 Requested
<b>Revenues</b>			
Dept: 4700 RECREATION-SPORTS			
456.100.000 FIELD LIGHTING	0	6,400	7,500
456.150.000 BALL FIELD RENTAL	135	2,000	2,000
456.330.000 ADULT SPORTS	4,830	4,800	4,800
456.340.000 YOUTH SPORTS	7,467	7,200	7,200
482.010.000 MISCELLANEOUS REVENUE	0	1,500	1,500
Total Revenues	12,432	21,900	23,000
<b>Expenditures</b>			
Dept: 4700 RECREATION-SPORTS			
500.110.000 SALARIES-FULL TIME	28,764	30,561	36,661
500.120.000 SALARIES-PART TIME	1,359	3,695	3,825
500.130.000 SALARIES-OVERTIME	4	-	-
500.135.000 SAL-S/L INCENT & VAC CASH OUT	-	1,109	507
510.210.000 FICA	1,870	2,203	2,546
510.215.000 MEDICARE	437	516	596
510.220.000 HEALTH INSURANCE-EMPLOYER	6,660	7,440	3,795
510.225.000 LIFE INSURANCE	114	40	40
510.230.000 UNEMPLOYMENT INSURANCE	74	177	206
510.236.000 CELL PHONE STIPEND	190	174	74
520.310.000 PERS-EMPLOYER	13,100	14,976	8,566
600.250.000 SUPPLIES	1,854	2,000	2,000
600.400.000 PROFESSIONAL SERVICES	7,114	4,000	4,200
610.900.000 MEMBERSHIP & DUES	-	175	175
610.920.000 TRAVEL, CONFERENCE & MEETING	165	1,500	1,500
620.300.000 INSURANCE-INTERNAL CHARGE	5,532	6,192	7,430
620.500.000 GEN OVH/OFF EXP-INTERNAL CHARG	72	68	78
620.600.000 DATA PROCESSING-INTERNAL CHARG	444	364	469
700.100.000 IMPROVEMENT	-	-	-
700.200.000 EQUIPMENT	-	-	-
Total Expenditures	67,753	75,190	72,668
<b>Grand Total:</b>	(55,321)	(53,290)	(49,668)

# Public Works Department Organization Chart





# Engineering

## **Mission**

The mission of the Engineering Division is to provide the community of Selma with professional engineering and land surveying services to enhance and provide for the health, safety and welfare of its citizens, and assist the development community, utility providers, and all City Departments with a variety of engineering and surveying services.

## **Services**

- Facilitate the encroachment permit process.
- Provide engineering information and support to the community.
- Actively engage in development review and inspections activities.
- Provide administrative and project management for capital improvement projects.

## **Accomplishments for FY 2021-2022**

- Completed review and conditioned multiple commercial, residential and industrial projects.
- Facilitated grant applications for multiple projects.
- Managed the completion of multiple capital projects.

## **Objectives for FY 2022-2023**

- Complete design and coordinate construction of Clarkson Lift Station upgrades.
- Continue coordination of the Golden State Corridor Improvement Project.
- Complete design and coordinate reconstruction of Alphabet Street and other street related projects throughout the community.
- Coordinate multiple rehabilitation, improvement and/or capacity increasing projects with partner agencies, including SKF, Caltrans, Calwater, CID and others.

## Engineering

Performance Measures	FY 2021-2022 Estimated Actuals	FY 2022-2023 Target
Encroachment Permits Processed	160	165
Total Capital Projects Completed	0	4

**Requested Budget Fiscal Year 2022-23**  
**Dept: 5100 ENGINEERING**

Fund: 100 - GENERAL FUND	FY 2020-21 Actual	FY 2021-22 Adopted	FY 2022-23 Requested
<b>Revenues</b>			
Dept: 5100 ENGINEERING			
424.000.000 GRANT REVENUE	-	-	81,100
444.000.000 ENCROACHMENT PERMITS	46,461	28,585	29,000
446.000.000 STREET BLOCKING PERMIT	100	250	250
450.320.000 PLAN CHECK-GRADING	5,237	1,410	2,000
450.330.000 PLAN CHECK-PUBLIC IMPROVEMENTS	5,880	1,400	2,000
451.200.000 INSPECTION-GRADING	1,730	16,000	1,500
451.300.000 FINAL PAR/TRACT MAP	8,814	2,704	4,000
451.330.000 PUBLIC IMPROVEMENT INSPECTION	48,832	-	20,000
454.510.000 LANDSCAPE PLAN CHECK	126	-	-
454.550.000 LOT LINE ADJ REVIEW	3,631	1,016	2,000
455.440.000 TRANSPORTATION PERMIT	984	936	750
471.015.000 SALE OF MAPS & PUBLICATIONS	720	640	250
482.010.000 MISCELLANEOUS REVENUE	780	-	500
490.2200.000 TRANSFER IN	-	-	100,000
Total Revenues	123,295	52,941	243,350
<b>Expenditures</b>			
Dept: 5100 ENGINEERING			
500.110.000 SALARIES-FULL TIME	11,273	29,340	65,093
500.135.000 SAL-S/L INCENT & VAC CASH OUT	-	0	127
500.150.000 DEFERRED COMPENSATION	301	300	300
510.210.000 FICA	751	823	4,118
510.215.000 MEDICARE	176	193	963
510.220.000 HEALTH INSURANCE-EMPLOYER	903	4,650	4,950
510.225.000 LIFE INSURANCE	65	67	67
510.230.000 UNEMPLOYMENT INSURANCE	31	66	332
520.310.000 PERS-EMPLOYER	906	944	7,012
600.120.000 POSTAGE	1	50	50
600.250.000 SUPPLIES	-	100	100
600.400.000 PROFESSIONAL SERVICES	218,425	264,020	361,100
620.200.000 BUILDING-INTERNAL CHARGE	1,884	2,664	3,328
620.300.000 INSURANCE-INTERNAL CHARGE	2,184	1,704	4,440
620.500.000 GEN OVH/OFF EXP-INTERNAL CHARG	72	68	78
620.600.000 DATA PROCESSING-INTERNAL CHARG	3,972	3,276	4,223
700.100.000 IMPROVEMENTS	-	0	212,500
700.100.347 AB 74 STORM DRAIN PROJECT	49,200	0	0
Total Expenditures	290,143	308,265	668,780
<b>Grand Total:</b>	(166,848)	(255,324)	(425,430)

# PARKS

## **Mission**

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

## **Services**

- Maintain all city park grounds clean on a daily basis.
- Maintain six park shelters.
- Tree trimming throughout the city.
- Landscape & maintenance of all city islands & medians.

## **Accomplishments for FY 2021-2022**

- New playground equipment has been ordered for Brentlinger Park.
- Installed adequate lighting and drinking fountains at Dog Park on Nebraska Ave.
- The completion of Veteran's Park upgrades.

## **Objectives for FY 2022-2023**

- Replace/upgrade Barbeque Pits and playground equipment at Brentlinger.
- Repave/upgrade various surfaces at Ringo and Brentlinger Parks.
- Improve lighting at the Dog Park and Brentlinger Park.
- Improve maintenance schedule for each LLMD area.

## PARKS

<b>Performance Measures</b>	<b>FY 2021-2022 Estimated Actuals</b>	<b>FY 2022-2023 Target</b>
Replace/install new benches at all parks, as needed	8	10
Replace/plant new trees at various park sites	12	14
Repave/upgrade play surfaces in park sites	0	4

**Requested Budget Fiscal Year 2022-23**  
**Dept: 5300 PUBLIC WORKS-PARKS**

Fund: 100 - GENERAL FUND	FY 2020-21 Actual	FY 2021-22 Adopted	FY 2022-23 Requested
<b>Revenues</b>			
Dept: 5300 PUBLIC WORKS-PARKS			
453.300.000 LANDSCAPE-PIONEER VILLAGE	30,000	30,000	30,000
453.600.000 WEED ABATEMENT	1,380	0	2,500
482.010.000 Miscellaneous Revenue	60	0	0
Total Revenues	31,440	30,000	32,500
<b>Expenditures</b>			
Dept: 5300 PUBLIC WORKS-PARKS			
500.110.000 SALARIES-FULL TIME	297,898	446,699	472,776
500.120.000 SALARIES-PART TIME	209	0	0
500.130.000 SALARIES-OVERTIME	1,213	6,598	0
500.130.400 CALL BACK OT	0	6,598	7,433
500.130.600 ON CALL	1,279	3,200	7,433
500.135.000 SAL-S/L INCENT & VAC CASH OUT	2,838	3,924	3,600
500.150.000 DEFERRED COMPENSATION	3,949	4,950	3,904
510.210.000 FICA	19,708	27,961	8,400
510.215.000 MEDICARE	4,609	6,540	32,413
510.220.000 HEALTH INSURANCE-EMPLOYER	94,247	83,700	7,581
510.225.000 LIFE INSURANCE	1,834	2,328	118,800
510.230.000 UNEMPLOYMENT INSURANCE	882	2,255	2,727
510.235.000 UNIFORM ALLOWANCE	2,745	3,400	2,613
510.236.000 CELL PHONE STIPEND	2,688	3,240	4,000
520.310.000 PERS-EMPLOYER	122,438	152,912	3,960
600.120.000 POSTAGE	0	0	122,300
600.250.000 SUPPLIES	18,073	25,600	27,000
600.300.000 UNIFORM EXPENSE	5,485	6,500	6,500
600.305.000 SMALL TOOLS	3,559	7,000	7,000
600.400.000 PROFESSIONAL SERVICES	19,280	12,200	14,000
600.401.900 PEST CONTROL	139	139	200
610.900.000 MEMBERSHIP & DUES	705	750	750
610.915.000 TRAINING & EDUCATION	1,680	1,600	3,000
610.920.000 TRAVEL, CONFERENCE & MEETING	0	1,500	1,500
620.100.000 FLEET-INTERNAL CHARGE	42,660	41,167	56,789
620.200.000 BUILDING-INTERNAL CHARGE	32,124	63,820	76,555
620.300.000 INSURANCE-INTERNAL CHARGE	70,368	72,220	97,096
620.500.000 GEN OVH/OFF EXP-INTERNAL CHARGE	1,836	1,698	1,943
620.600.000 DATA PROCESSING-INTERNAL CHARGE	12,804	14,559	18,768
630.200.000 GAS & ELECTRIC	33,689	39,320	34,764
630.300.000 WATER	21,419	20,046	24,387
630.400.000 SEWER	802	834	933
630.500.000 ALARM	1,915	2,044	1,714
700.200.000 EQUIPMENT	29,503	48,733	48,733
Total Expenditures	852,578	1,114,035	1,219,571
<b>Grand Total:</b>	(821,138)	(1,084,035)	(1,187,071)

**Requested Budget Fiscal Year 2022-23**  
**Dept: 9900 GENERAL-NON DEPARTMENT**

	FY 2020-21 Actual	FY 2021-22 Adopted	FY 2022-23 Requested
Fund: 100 - GENERAL FUND			
<b>Revenues</b>			
Dept: 9900 GENERAL-NON DEPARTMENT			
424.000.726 CARES ACT FUNDING	254,522	0	0
Total Revenues	254,522	0	0
<b>Expenditures</b>			
Dept: 9900 GENERAL-NON DEPARTMENT			
600.401.500 REIMBURSEMENT AGREEMENTS	34,052	17,500	17,500
600.440.000 TRUSTEE FEES	990	1,000	1,000
600.650.000 TAX SHARING AGREEMENTS	11,285	0	0
750.300.007 DS INTEREST 2015 REFI	103,480	96,226	88,747
750.301.007 DS PRINCIPAL 2015 REFI	234,763	242,018	249,496
791.000.000 TRANSFER OUT	300,000	300,000	300,000
Total Expenditures	684,569	656,744	656,743
<b>Grand Total:</b>	(430,047)	(656,744)	(656,743)

# City of Selma

## Special Revenue Funds





# Streets

## **Mission**

The mission of the Streets Divisions is to provide safe and efficient operations throughout city streets and public right-of-ways, including ongoing street and right-of-way improvements to eliminate hazardous conditions, improve functionality and provide high-quality maintenance of our vehicular transportation systems.

## **Services**

Maintains and repair the following:

- Storm drain lines
- City owned street lights and traffic signals
- Sidewalks
- Utilizes the street sweeper for commercial areas on a weekly basis and residential areas once a month

## **Accomplishments for FY 2021-2022**

- Sidewalk Connectivity project
- Storm drain improvements project
- Street & Alley improvements project completed

## **Objectives for FY 2022-2023**

- Replace street name and directional signage
- Complete striping, and set a regular schedule for maintenance
- Establish equipment replacement scheduling

## Streets

<b>Performance Measures</b>	<b>FY 2021-2022 Estimated Actuals</b>	<b>FY 2022-2023 Target</b>
Replace street trees downtown	24	30
Replace street name signs	0	100
Paint street legends	1000	1200
Staff Safety Trainings Completed	3	6

**Requested Budget Fiscal Year 2022-23  
Dept: 5400 STREET-CONST & MNTC**

Fund: 210 - STREET-CONST & MNTC	FY 2020-21 Actual	FY 2021-22 Adopted	FY 2022-23 Requested
<b>Revenues</b>			
Dept: 5400 PUBLIC WORKS-STREETS			
453.450.000 STREET SWEEPING FEES	176,105	150,000	261,983
475.000.000 REIMBURSEMENTS	1,000	1,000	0
490.220.000 OPERATING TRANSFERS IN	961,182	1,171,026	3,890,809
Total Revenues	1,138,287	1,322,026	4,152,792
<b>Expenditures</b>			
Dept: 5400 PUBLIC WORKS-STREETS			
500.110.000 SALARIES-FULL TIME	219,969	218,012	363,963
500.130.000 SALARIES-OVERTIME	698	2,712	3,516
500.130.400 CALL BACK OT	-500	2,712	3,516
500.130.600 ON CALL	0	1,200	1,600
500.135.000 SAL-S/L INCENT & VAC CASH OUT	0	2,323	3,037
500.150.000 DEFERRED COMPENSATION	3,928	4,050	6,300
510.210.000 FICA	13,723	14,537	23,962
510.215.000 MEDICARE	3,209	3,400	5,604
510.220.000 HEALTH INSURANCE-EMPLOYER	48,770	65,100	118,800
510.225.000 LIFE INSURANCE	1,087	1,079	1,758
510.230.000 UNEMPLOYMENT INSURANCE	502	1,172	1,933
510.235.000 UNIFORM ALLOWANCE	1,529	1,400	2,400
510.236.000 CELL PHONE STIPEND	1,686	1,440	2,520
520.310.000 PERS-EMPLOYER	124,155	138,053	95,227
600.100.000 OFFICE SUPPLIES	0	102,100	1,500
600.113.000 PUBLICATIONS	0	6,000	500
600.250.000 SUPPLIES	51,602	5,000	102,100
600.300.000 UNIFORM EXPENSE	5,567	132,546	6,000
600.305.000 SMALL TOOLS	960	0	5,000
600.400.000 PROFESSIONAL SERVICES	77,071	0	132,546
600.401.900 PEST CONTROL	230	230	237
600.505.000 RENTALS-EQUIPMENT	3,019	14,000	14,000
610.900.000 MEMBERSHIP & DUES	100	100	100
610.915.000 TRAINING & EDUCATION	660	0	0
610.920.000 TRAVEL, CONFERENCE & MEETING	225	0	0
620.100.000 FLEET-INTERNAL CHARGE	54,828	52,929	73,015
620.200.000 BUILDING-INTERNAL CHARGE	27,564	44,595	64,278
620.300.000 INSURANCE-INTERNAL CHARGE	45,864	55,836	63,728
620.500.000 GEN OVH/OFF EXP-INTERNAL CHARG	1,608	1,494	1,709
620.600.000 DATA PROCESSING-INTERNAL CHARG	12,360	13,103	16,892
630.100.000 TELEPHONE	1,199	1,249	1,252
630.200.000 GAS & ELECTRIC	299,106	340,316	316,695
630.300.000 WATER	51,062	48,457	65,664
630.400.000 SEWER	529	550	564
630.500.000 ALARM	823	879	901
700.100.000 IMPROVEMENTS	11,951	0	2,751,000
700.200.000 EQUIPMENT	73,200	50,733	50,733
Total Expenditures	1,138,287	1,327,307	4,302,548
<b>Grand Total:</b>	0	(5,281)	(149,756)

**Requested Budget Fiscal Year 2022-23**  
**Fund: 275 - Prop 68 Park Grant**

Fund: 275 - Prop 68 Park Grant	FY 2020-21 Actual	FY 2021-22 Adopted	FY 2022-23 Requested
<b>Beginning Fund Balance</b>	-	-	-
<b>Revenues</b>			
Dept: 5200 Capital Projects 275-5200-424.000.000 GRANT REVENUE	-	-	582,026
<b>Total Revenues</b>	-	-	582,026
<b>Expenditures</b>			
Dept: 5200 Capital Projects 791.000.000 TRANSFER OUT	-	-	110,000
	-	-	110,000
Dept: 5200 Capital Projects 275-5200-700.050.000 LAND	-	-	-
275-5200-700.100.007 ROCKWELL PARK	-	-	472,026
275-5200-700.100.656 IMPROVEMENTS	-	-	-
	-	-	472,026
<b>Total Expenditures</b>	-	-	582,026
<b>Grand Total:</b>	-	-	-

**Requested Budget Fiscal Year 2022-23**  
**Fund: 229 - American Rescue Plan Act (ARPA)**

Fund 229 American Rescue Plan Act (ARPA)	FY 2020-21 Actual	FY 2021-22 Adopted	FY 2022-23 Requested
Beginning Fund Balance	-	-	2,969,334
<b>Revenues</b>			
Dept: 5200 Capital Projects 424.000.707 Coronavirus Relief Funds	-	2,969,334	2,969,334
<b>Total Revenues</b>	-	2,969,334	2,969,334
<b>Expenditures</b>			
Dept: 0000 791.000.000 TRANSFER OUT	-	-	1,369,650
	-	-	1,369,650
Dept: 5200 Capital Projects 700-100.000 SEWER IMPROVEMENTS	-	-	2,900,000
	-	-	2,900,000
<b>Total Expenditures</b>	-	-	4,269,650
<b>Grand Total:</b>	-	2,969,334	(1,300,316)
<b>Ending Fund Balance</b>	-	2,969,334	1,669,018

**Requested Budget Fiscal Year 2022-23**

**Fund: 211 - Gas Tax**

<b>Fund: 211 - Gas Tax</b>	<b>FY 2020-21 Actual</b>	<b>FY 2021-22 Adopted</b>	<b>FY 2022-23 Requested</b>
<b>Beginning Fund Balance</b>	<b>870,627</b>	<b>937,776</b>	<b>1,326,305</b>
<b>Revenues</b>			
Dept: 5400 Streets			
420.000.000 STATE GAS TAX-2105	124,493	144,164	157,986
420.010.000 STATE GAS TAX-2106	67,439	75,605	82,032
420.020.000 STATE GAS TAX-2107	168,460	183,460	215,835
420.030.000 STATE GAS TAX-2107.5	5,000	6,000	5,000
420.040.000 STATE GAS TAX-21035	163,030	221,245	241,172
470.000.000 INTEREST INCOME	8,349	-	-
<b>Total Revenues</b>	<b>536,771</b>	<b>630,474</b>	<b>702,025</b>
<b>Expenditures</b>			
Dept: 5400 Streets			
791.000.000 TRANSFER OUT	400,201	168,293	486,808
	<b>400,201</b>	<b>168,293</b>	<b>486,808</b>
Dept: 5400 Streets			
500.110.000 SALARIES-FULL TIME	41,838	44,224	45,551
500.130.000 SALARIES-OVERTIME	183	797	821
500.130.400 CALL BACK OT	175	797	821
500.130.600 ON CALL	-	400	400
500.135.000 SAL-S/L INCENT & VAC CASH OUT	-	468	482
510.210.000 FICA	2,506	2,917	3,003
510.215.000 MEDICARE	586	682	702
510.220.000 HEALTH INSURANCE-EMPLOYER	19,587	18,600	19,800
510.225.000 LIFE INSURANCE	267	266	266
510.230.000 UNEMPLOYMENT INSURANCE	105	235	242
510.235.000 UNIFORM ALLOWANCE	415	400	400
510.236.000 CELL PHONE STIPEND	392	360	360
520.310.000 PERS-EMPLOYER	3,367	3,506	11,361
	<b>69,421</b>	<b>73,652</b>	<b>84,209</b>
<b>Total Expenditures</b>	<b>469,622</b>	<b>241,945</b>	<b>571,017</b>
<b>Grand Total:</b>	<b>67,149</b>	<b>388,529</b>	<b>131,008</b>
<b>Ending Fund Balance</b>	<b>937,776</b>	<b>1,326,305</b>	<b>1,457,313</b>

**Requested Budget Fiscal Year 2022-23  
Fund: 295 - MEASURE "S"**

Fund: 295 - MEASURE "S"	FY 2020-21 Actual	FY 2021-22 Adopted	FY 2022-23 Requested
<b>Beginning Fund Balance</b>	<b>1,097,529</b>	<b>1,585,972</b>	<b>1,587,585</b>
<b>Revenues</b>			
Dept: 0000			
410.600.000 SALES TAX-MEASURE S	2,404,973	2,200,002	2,284,606
470.000.000 INTEREST INCOME	7,210	5,000	5,000
<b>Total Revenues</b>	<b>2,412,183</b>	<b>2,205,002</b>	<b>2,289,606</b>
<b>Expenditures</b>			
Dept: 0000			
791.000.000 TRANSFER OUT	1,662,500	1,400,000	1,812,075
Dept: 0000	<b>1,662,500</b>	<b>1,400,000</b>	<b>1,812,075</b>
Dept: 2100 POLICE SUPPORT			
500.110.000 SALARIES-FULL TIME	-	47,354	-
500.130.000 SALARIES-OVERTIME	-	171	-
500.130.002 SPECIAL EVENT OT	-	171	-
500.130.400 CALL BACK OT	-	342	-
500.130.500 HOLD OVER OT	-	342	-
500.134.000 HOLIDAY PAY	-	-	-
500.135.000 SAL-S/L INCENT & VAC CASH OUT	-	683	-
500.150.000 DEFERRED COMPENSATION	-	1,050	-
510.210.000 FICA	-	3,129	-
510.215.000 MEDICARE	-	732	-
510.220.000 HEALTH INSURANCE-EMPLOYER	-	9,300	-
510.225.000 LIFE INSURANCE	-	148	-
510.230.000 UNEMPLOYMENT INSURANCE	-	253	-
510.235.000 UNIFORM ALLOWANCE	-	500	-
510.236.000 CELL PHONE STIPEND	-	360	-
520.310.000 PERS-EMPLOYER	-	21,265	-
700.200.000 EQUIPMENT	-	36,000	40,000
<b>POLICE SUPPORT</b>	<b>-</b>	<b>121,800</b>	<b>40,000</b>

**Requested Budget Fiscal Year 2022-23  
Fund: 295 - MEASURE "S"**

	FY 2020-21 Actual	FY 2021-22 Adopted	FY 2022-23 Requested
Fund: 295 - MEASURE "S"			
Dept: 2200 POLICE FIELD OPERATIONS			
500.110.000 SALARIES-FULL TIME	84,898	105,899	140,431
500.110.100 OFFICER IN CHARGE	458	-	-
500.116.000 COURT STANDBY	470	514	1,122
500.117.000 COURT APPEARANCE	30	242	614
500.130.000 SALARIES-OVERTIME	682	2,351	4,098
500.130.002 SPECIAL EVENT OT	11,247	323	403
500.130.003 GRANT HRS	373	-	-
500.130.100 MINIMUM STAFFING OT	1,725	485	1,855
500.130.200 RANGE OT	327	1,369	1,626
500.130.300 TRAINING OT	-	618	820
500.130.400 CALL BACK OT	93	969	1,834
500.130.500 HOLD OVER OT	1,626	1,705	1,834
500.134.000 HOLIDAY PAY	3,753	6,036	6,011
500.135.000 SAL-S/L INCENT & VAC CASH OUT	7,981	1,520	2,654
500.150.000 DEFERRED COMPENSATION	1,204	1,200	1,200
500.170.000 WORKERS COMP	9,015		
510.210.000 FICA	6,875	7,640	10,199
510.215.000 MEDICARE	1,608	1,786	2,385
510.220.000 HEALTH INSURANCE-EMPLOYER	37,232	37,200	39,600
510.225.000 LIFE INSURANCE	383	433	433
510.230.000 UNEMPLOYMENT INSURANCE	275	616	823
510.235.000 UNIFORM ALLOWANCE	1,739	2,000	2,000
520.310.000 PERS-EMPLOYER	48,761	70,183	49,976
700.200.000 EQUIPMENT	-	175,000	110,000
POLICE FIELD OPERATIONS	220,754	418,089	379,918
Dept: 2500 FIRE ADMINISTRATION			
600.250.000 SUPPLIES	24,511	12,000	12,000
600.305.000 SMALL TOOLS	975	1,000	1,000
610.915.000 TRAINING & EDUCATION	-	500	3,000
700.200.000 EQUIPMENT	-	235,000	10,000
FIRE ADMINISTRATION	25,486	248,500	26,000
Dept: 2525 FIRE OPERATIONS			
610.915.000 TRAINING & EDUCATION	15,000	15,000	30,000
FIRE OPERATIONS	15,000	15,000	30,000
<b>Total Expenditures</b>	1,923,740	2,203,389	2,287,993
<b>Grand Total:</b>	488,443	1,613	1,613
<b>Ending Fund Balance</b>	1,585,972	1,587,585	1,589,198

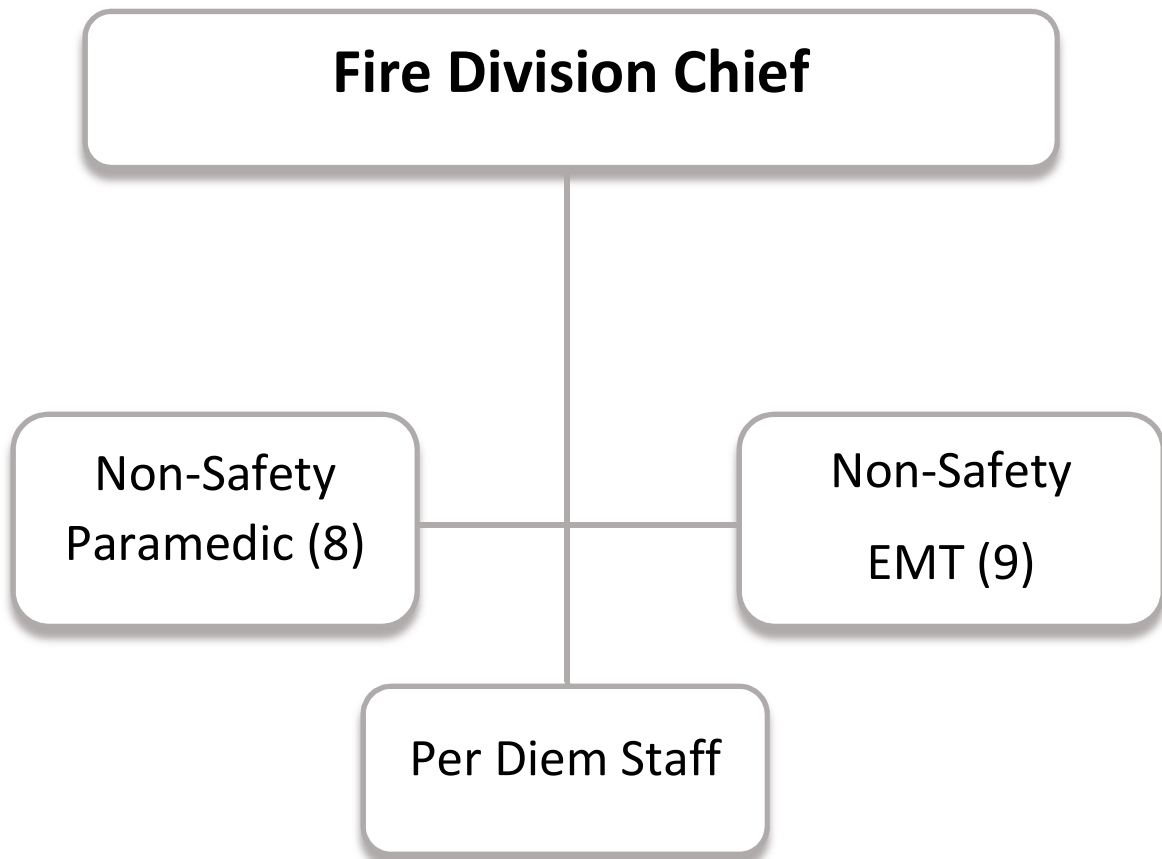


# City of Selma

## Enterprise Funds



# Ambulance Department Organization Chart



**Requested Budget Fiscal Year 2022-23  
Fund: 600 - AMBULANCE SERVICE**

<b>Fund: 600 - AMBULANCE SERVICE</b>	<b>FY 2020-21 Actual</b>	<b>FY 2021-22 Adopted</b>	<b>FY 2022-23 Requested</b>
<b>Beginning Fund Balance</b>	<b>4,030,497</b>	<b>3,500,407</b>	<b>3,527,402</b>
<b>Revenues</b>			
Dept: 0000			
470.000.000 INTEREST INCOME	-	45,000	45,000
Dept: 0000	-	45,000	45,000
Dept: 2600 AMBULANCE			
424.000.705 CARES PROVIDER RELIEF FUND	58,961	-	-
452.100.000 GEMT REVENUES	39,257	-	-
452.110.000 INSURANCE/PRIVATE/MEDI-CAL	(68,674)	1,192,839	2,100,000
452.120.000 MEDICARE/VA	487,319	518,711	518,711
452.130.000 COLLECTION PAYMENTS	12,240	7,000	7,000
452.140.000 FRESNO COUNTY DRY RUN CONTRACT	13,500	12,000	12,000
452.150.000 IGT PROGRAM	4,939,907	2,542,437	2,786,719
452.185.000 AMB SUBSCRIPTION FEES	5,830	5,000	5,000
470.000.000 INTEREST INCOME	15,251		
AMBULANCE	5,503,591	4,277,987	5,429,430
<b>Total Revenues</b>	<b>5,503,591</b>	<b>4,322,987</b>	<b>5,474,430</b>
<b>Expenditures</b>			
Dept: 1600 FINANCE - GENERAL ACCOUNTING			
500.110.000 SALARIES-FULL TIME	24,158	24,774	26,250
500.130.000 SALARIES-OVERTIME	-	179	92
500.150.000 DEFERRED COMPENSATION	301	600	300
510.210.000 FICA	1,449	1,585	1,652
510.215.000 MEDICARE	339	371	386
510.220.000 HEALTH INSURANCE-EMPLOYER	9,799	9,300	4,950
510.221.000 OPEB EXPENSE	-	1,800	1,800
510.225.000 LIFE INSURANCE	133	148	74
510.230.000 UNEMPLOYMENT INSURANCE	61	128	133
520.310.000 PERS-EMPLOYER	22,359	25,808	7,167
600.201.000 BAD DEBT	143,592	45,000	45,000
FINANCE - GENERAL ACCOUNTING	202,191	109,693	87,804
Dept: 2500 FIRE ADMINISTRATION			
500.110.000 SALARIES-FULL TIME	20,491	63,933	149,650
500.130.000 VACATION/SICK LEAVE		0	536
500.150.000 DEFERRED COMPENSATION	527	1,425	2,700
510.210.000 FICA	1,803	4,064	9,643
510.215.000 MEDICARE	422	950	2,255
510.220.000 HEALTH INSURANCE-EMPLOYER	4,238	18,600	19,800
510.221.000 OPEB EXPENSE		3,600	0
510.225.000 LIFE INSURANCE	81	281	441
510.230.000 UNEMPLOYMENT INSURANCE	74	328	778
510.235.000 UNIFORM ALLOWANCE	255	250	1,000
510.236.000 CELL PHONE STIPEND	196	180	840
520.310.000 PERS-EMPLOYER	8,788	14,353	43,570
FIRE ADMINISTRATION	36,873	107,964	231,212

**Requested Budget Fiscal Year 2022-23  
Fund: 600 - AMBULANCE SERVICE**

<b>Fund: 600 - AMBULANCE SERVICE</b>	<b>FY 2020-21 Actual</b>	<b>FY 2021-22 Adopted</b>	<b>FY 2022-23 Requested</b>
Dept: 2525 FIRE OPERATIONS			
500.110.000 SALARIES-FULL TIME	267,027	281,744	257,628
500.110.200 FLSA	7,780	14,921	13,605
500.130.000 SALARIES-OVERTIME	5,778	3,582	25,055
500.130.002 SPECIAL EVENT OT		3,582	5,136
500.130.400 CALL BACK OT	122	0	0
500.134.000 HOLIDAY PAY	19,508	26,260	23,945
500.135.000 SAL-S/L INCENT & VAC CASH OUT		5,940	5,363
500.150.000 DEFERRED COMPENSATION	5,363	5,250	5,250
500.170.000 WORKERS COMPENSATION	1,832	0	0
510.210.000 FICA	17,480	21,417	21,032
510.215.000 MEDICARE	4,334	5,009	4,919
510.220.000 HEALTH INSURANCE-EMPLOYER	28,573	55,800	49,500
510.221.000 OPEB EXPENSE		24,600	0
510.225.000 LIFE INSURANCE	708	940	794
510.230.000 UNEMPLOYMENT INSURANCE	722	1,728	1,697
510.235.000 UNIFORM ALLOWANCE	3,056	3,000	2,500
510.236.000 CELL PHONE STIPEND	2,323	1,800	1,440
520.310.000 PERS-EMPLOYER	95,830	134,648	99,099
<b>FIRE OPERATIONS</b>	<b>460,436</b>	<b>590,221</b>	<b>516,961</b>
Dept: 2600 AMBULANCE			
500.110.000 SALARIES-FULL TIME	228,265	450,528	774,442
500.110.100 OFFICER-IN-CHARGE	-	0	9,185
500.120.000 SALARIES-PART TIME	19,262	43,920	87,552
500.130.000 SALARIES-OVERTIME	59,765	265,950	383,062
500.130.100 SALARIES-MIN STF OVERTIME		0	50,607
500.130.002 SPECIAL EVENT OT	7,213	0	0
500.130.102 SPECIAL EVENT REIM	(7,768)	0	0
500.134.000 HOLIDAY PAY	5,370	44,346	83,809
500.135.000 SAL-S/L INCENT & VAC CASH OUT	5,854	5,400	6,070
500.140.000 SALARIES-COMP TIME ABSENCES	25,774	5,000	0
500.150.000 DEFERRED COMPENSATION	5,250	9,300	12,900
510.210.000 FICA	20,346	44,346	87,540
510.215.000 MEDICARE	4,758	11,419	20,476
510.220.000 HEALTH INSURANCE-EMPLOYER	57,966	198,400	316,800
510.221.000 OPEB EXPENSE	218,326	5,000	0
510.225.000 LIFE INSURANCE	1,295	3,438	4,996
510.230.000 UNEMPLOYMENT INSURANCE	827	3,937	7,060
510.235.000 UNIFORM ALLOWANCE	2,385	3,900	5,500
510.236.000 CELL PHONE STIPEND	784	720	720
520.310.000 PERS-EMPLOYER	475,378	74,860	219,244
600.250.000 SUPPLIES	6,637	10,000	6,000
600.257.000 GASOLINE & DIESEL	10,534	0	0
600.280.000 MEDICAL SUPPLIES	34,411	40,000	75,000
600.285.000 OXYGEN SUPPLIES	3,866	7,500	7,500
600.300.000 UNIFORM EXPENSE	431	0	7,500
600.350.000 PAGER, RADIOS, ETC	4,233	2,000	1,000
600.375.000 EQUIPMENT REPAIRS	296	1,000	1,000
600.400.000 PROFESSIONAL SERVICES	1,392,049	463,690	806,751
600.430.000 BILLING SERVICES	122,673	100,000	100,000
600.434.000 GEMT QUALITY ASSURANCE FEE	96,512	100,000	100,000
610.915.000 TRAINING & EDUCATION		4,000	15,000
610.917.000 MEDIC CERTIFICATION	275	1,000	1,000
620.100.000 FLEET-INTERNAL CHARGE		17,643	24,338
620.300.000 INSURANCE-INTERNAL CHARGE	23,436	120,768	144,991
620.500.000 GEN OVH/OFF EXP-INTERNAL CHARG	1,764	1,630	1,865
620.600.000 DATA PROCESSING-INTERNAL CHARG	6,180	13,103	16,892
700.200.000 EQUIPMENT		225,000	44,000
700.500.000 DEPRECIATION EXP	37,332	60,000	60,000
791.000.000 TRANSFER OUT	2,462,500	1,150,316	1,150,316
<b>AMBULANCE</b>	<b>5,334,180</b>	<b>3,488,114</b>	<b>4,633,116</b>
<b>Total Expenditures</b>	<b>6,033,680</b>	<b>4,295,992</b>	<b>5,469,093</b>
<b>Grand Total:</b>	<b>(530,090)</b>	<b>26,995</b>	<b>5,337</b>
<b>Ending Fund Balance</b>	<b>3,500,407</b>	<b>3,527,402</b>	<b>3,532,740</b>

**Requested Budget Fiscal Year 2022-23****Fund: 601 - PIONEER VILLAGE**

FY 2020-21 FY 2021-22 FY 2022-23

Fund: 601 - PIONEER VILLAGE

<b>Beginning Fund Balance</b>	<b>49,595</b>	<b>11,910</b>	<b>(35,789)</b>
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**Revenues**

Dept: 4100 RECREATION

456.500.000 PROGRAM REVENUE	-	1,000	1,000
472.040.000 RENTAL PIONEER VILLAGE	15,284	11,700	33,900
475.000.000 REIMBURSEMENTS	2,782	0	0
482.010.000 MISCELLANEOUS REVENUE	200	500	500
490.220.000 OPERATING TRANSFERS IN	15,000	15,000	15,000

<b>Total Revenues</b>	<b>33,267</b>	<b>28,200</b>	<b>50,400</b>
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**Expenditures**

Dept: 4100 RECREATION

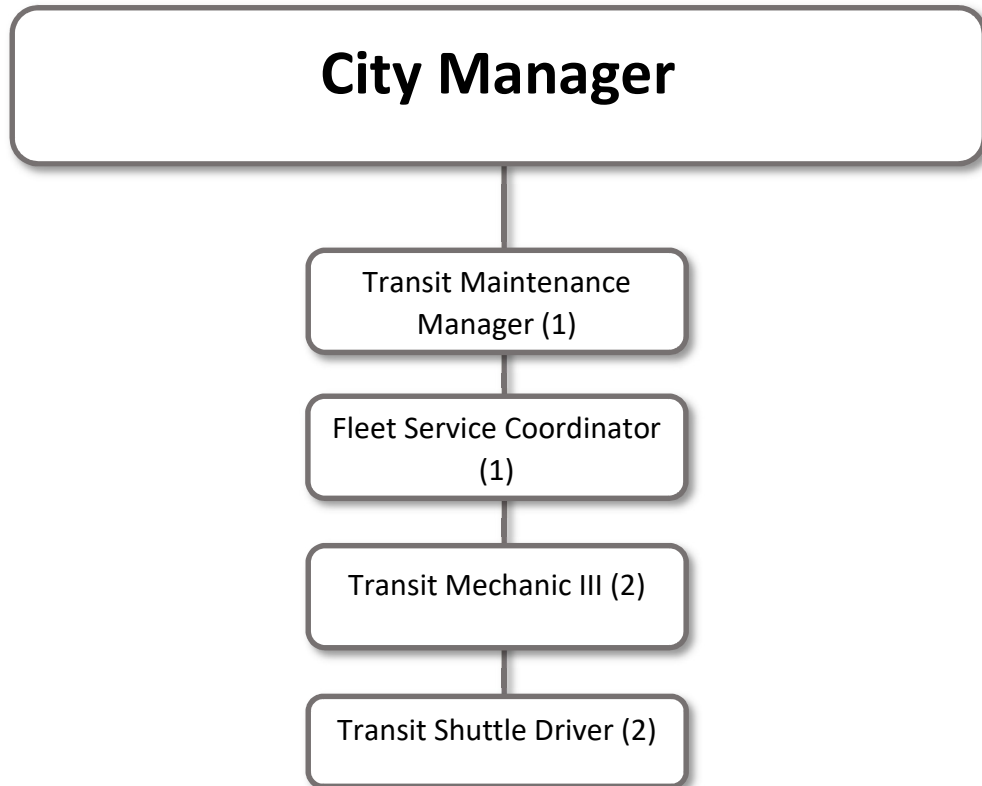
500.110.000 SALARIES-FULL TIME	4,529	4,805	5,735
500.120.000 SALARIES-PART TIME	112		
500.135.000 SAL-S/L INCENT & VAC CASH OUT	-	222	101
510.210.000 FICA	289	313	362
510.215.000 MEDICARE	68	73	85
510.220.000 HEALTH INSURANCE-EMPLOYER	1,088	930	165
510.221.000 OPEB EXPENSE	2,462	432	0
510.225.000 LIFE INSURANCE	15	15	2
510.230.000 UNEMPLOYMENT INSURANCE	12	25	29
510.236.000 CELL PHONE STIPEND	26	24	4
520.310.000 PERS-EMPLOYER	7,680	2,891	1,315
600.250.000 SUPPLIES	117	1,500	1,500
600.400.000 PROFESSIONAL SERVICES	30,176	40,000	15,000
600.401.900 PEST CONTROL	480	480	480
620.200.000 BUILDING-INTERNAL CHARGE	2,664	4,768	7,588
630.200.000 GAS & ELECTRIC	7,251	7,573	8,180
630.300.000 WATER	10,139	8,884	14,248
630.400.000 SEWER	482	502	561
630.500.000 ALARM	2,307	2,462	2,065
700.500.000 DEPRECIATION EXP	1,054	0	0

<b>Total Expenditures</b>	<b>70,952</b>	<b>75,899</b>	<b>57,421</b>
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<b>Grand Total:</b>	<b>(37,685)</b>	<b>-47,699</b>	<b>-7,021</b>
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<b>Ending Fund Balance</b>	<b>11,910</b>	<b>(35,789)</b>	<b>(42,810)</b>
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# Transit Department Organization Chart



# Transit

## **Mission**

Transit Maintenance strives to maintain and preserve facility assets and equipment for helping 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 functioning 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 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 FY 2021-2022**

- Expedited hiring process for vacated positions
- Installation of level 2 and 3 electronic chargers at Maintenance Facility

## **Objectives for FY 2022-2023**

- Upgrade all FCRTA CNG fueling locations throughout the County to commercial grade pumping stations.
- Analyze and assess aging fleet for replacement
- Assist FCRTA in facilitating the development of new facility
- Insured compliance with FCRTA contract

## Transit

<b>Performance Measures</b>	<b>FY 2021-2022 Estimated Actuals</b>	<b>FY 2022-2023 Target</b>
Scheduled Maintenance-General Public Vehicles	45 days – 3,000 miles	45 days – 3,000 miles
Scheduled Maintenance-B-Buses	90 days – 5,000 miles	90 days – 5,000 miles
Repair down time-Standard Repair	1-2 days	1-2 days
Repair down time-Major Repair	3-10 days	3-10 days



**Requested Budget Fiscal Year 2022-23**  
**Fund: 603 - TRANSIT SERVICE**

Fund: 603 - TRANSIT SERVICE	FY 2020-21 Actual	FY 2021-22 Adopted	FY 2022-23 Requested
<b>Beginning Fund Balance</b>	<b>178,739</b>	<b>136,651</b>	<b>146,785</b>
<b>Revenues</b>			
Dept: 5500 TRANSIT SERVICE			
456.730.000 TRANSIT SERVICES INCOME	1,055,694	942,759	1,108,609
<b>Total Revenues</b>	<b>1,055,694</b>	<b>942,759</b>	<b>1,108,609</b>
<b>Expenditures</b>			
Dept: 5500 TRANSIT SERVICE			
500.110.000 SALARIES-FULL TIME	309,248	341,560	350,948
500.120.000 SALARIES-PART TIME	24,781	32,016	32,016
500.130.000 SALARIES-OVERTIME	18,646	9,337	9,596
500.135.000 SAL-S/L INCENT & VAC CASH OUT	1,295	0	0
500.140.000 SALARIES-COMP TIME ABSCENSES	8,171	0	0
500.150.000 DEFERRED COMPENSATION	5,932	8,100	8,100
510.210.000 FICA	21,541	24,308	24,906
510.215.000 MEDICARE	5,038	5,685	5,825
510.220.000 HEALTH INSURANCE-EMPLOYER	77,143	111,600	118,800
510.221.000 OPEB EXPENSE	22,808	18,000	0
510.225.000 LIFE INSURANCE	1,360	1,596	1,596
510.230.000 UNEMPLOYMENT INSURANCE	893	1,960	2,009
510.235.000 UNIFORM ALLOWANCE	2,489	2,400	2,400
510.236.000 CELL PHONE STIPEND	1,087	1,080	1,080
520.310.000 PERS-EMPLOYER	73,965	73,660	89,728
600.250.000 SUPPLIES	36,717	31,211	25,455
600.256.000 AUTO PARTS	147,810	147,162	206,606
600.300.000 UNIFORM EXPENSE	196	0	0
600.305.000 SMALL TOOLS	-	500	0
600.400.000 PROFESSIONAL SERVICES	38,663	22,250	92,650
600.424.000 EXAMS, PHYSICAL-PSYCHOLOGICAL	-	200	200
791.000.000 TRANSFER OUT	300,000	100,000	100,000
<b>Total Expenditures</b>	<b>1,097,782</b>	<b>932,625</b>	<b>1,071,915</b>
<b>Grand Total:</b>	<b>(42,088)</b>	<b>10,134</b>	<b>36,694</b>
<b>Ending Fund Balance</b>	<b>136,651</b>	<b>146,785</b>	<b>183,479</b>

**Requested Budget Fiscal Year 2022-23  
Fund: 605 - CULTURAL ARTS**

	FY 2020-21 Actual	FY 2021-22 Adopted	FY 2022-23 Requested
Fund: 605 - CULTURAL ARTS			
<b>Beginning Fund Balance</b>	<b>(26,406)</b>	<b>(68,375)</b>	<b>(122,052)</b>
<b>Revenues</b>			
456.345.000 ART CENTER CLASSES	463		
456.500.000 PROGRAM REVENUE	26,359	96,000	98,000
456.540.027 Gentleman's Guide Sales	211	-	-
456.540.032 Cabaret Sales	338	-	-
456.540.034 Zombie Prom Sales	912	-	-
456.540.035 Puffs Sales	7,631	-	-
456.540.037 Head Over Heels	2,329	-	-
456.540.040 Zoot Suit Sales	1,735	-	-
472.000.000 RENTAL OF PROPERTY-MISC	13,169	-	-
472.045.000 RENTAL OF ART CENTER	500	4,500	5,600
482.010.000 MISCELLANEOUS REVENUE	-	1,000	1,000
490.220.000 OPERATING TRANSFERS IN	19,299	34,791	55,418
<b>Total Revenues</b>	<b>72,946</b>	<b>136,291</b>	<b>160,018</b>
<b>Expenditures</b>			
Dept: 4300 CULTURAL ARTS			
500.110.000 SALARIES-FULL TIME	24,924	26,868	29,064
500.135.000 SAL-S/L INCENT & VAC CASH OUT	-	620	671
500.140.000 SALARIES COMP TIME ABSENSES	161	-	-
500.150.000 DEFERRED COMPENSATION	602	600	600
510.210.000 FICA	1,457	1,753	1,892
510.215.000 MEDICARE	341	410	443
510.220.000 HEALTH INSURANCE-EMPLOYER	9,744	9,300	9,900
510.221.000 OPEB EXPENSE	1,850	-	-
510.225.000 LIFE INSURANCE	133	133	133
510.230.000 UNEMPLOYMENT INSURANCE	64	142	153
510.236.000 CELL PHONE STIPEND	196	180	180
520.310.000 PERS-EMPLOYER	5,886	2,114	7,249
600.250.000 SUPPLIES	3,993	40,000	40,000
600.400.000 PROFESSIONAL SERVICES	8,219	44,500	49,850
600.401.900 PEST CONTROL	480	960	960
620.200.000 BUILDING-INTERNAL CHARGE	14,472	24,428	38,314
620.300.000 INSURANCE-INTERNAL CHARGE	4,488	4,380	5,140
620.500.000 GEN OVH/OFF EXP-INTERNAL CHARG	876	815	932
620.600.000 DATA PROCESSING-INTERNAL CHARG	10,596	10,191	13,138
630.100.000 TELEPHONE	784	817	761
630.200.000 GAS & ELECTRIC	9,457	17,565	14,166
630.300.000 WATER	1,233	1,218	1,477
630.400.000 SEWER	965	1,003	1,121
630.500.000 ALARM	1,847	1,971	1,653
656.540.031 Beauty and the Beast Expense	4,629	-	-
656.540.034 Zombie Prom Expense	951	-	-
656.540.037 Head over Heels Expenses	1,912	-	-
656.540.041 Sponqebob Expense	4,656		
<b>Total Expenditures</b>	<b>114,915</b>	<b>189,968</b>	<b>217,795</b>
<b>Grand Total:</b>	<b>(41,969)</b>	<b>(53,677)</b>	<b>(57,777)</b>
<b>Ending Fund Balance</b>	<b>(68,375)</b>	<b>(122,052)</b>	<b>(179,829)</b>

**Requested Budget Fiscal Year 2022-23**  
**Fund: 604 Garbage**

Fund 604 Garbage	FY 2020-21 Actual	FY 2021-22 Adopted	FY 2022-23 Requested
<b>Beginning Fund Balance</b>	<b>12,127</b>	<b>4,368</b>	<b>4,368</b>
<b>Revenues</b>			
Dept: 9900 General Non-Department 405.000.000 Garbage Receipts from Property Tax	1,517,882	1,528,497	1,582,453
<b>Total Revenues</b>	<b>1,517,882</b>	<b>1,528,497</b>	<b>1,582,453</b>
<b>Expenditures</b>			
Dept: 9900 General Non-Department 600.401.700 Garbage Contract Payments	1,524,988	1,526,497	1,580,453
600.406.000 Garbage Service Refund	654	1,000	1,000
600.720.000 Taxes-Assessment Charge	-	1,000	1,000
	<b>1,525,641</b>	<b>1,528,497</b>	<b>1,582,453</b>
<b>Total Expenditures</b>	<b>1,525,641</b>	<b>1,528,497</b>	<b>1,582,453</b>
<b>Grand Total:</b>	<b>(7,759)</b>	<b>-</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>4,368</b>	<b>4,368</b>	<b>4,368</b>

# City of Selma

## Internal Service Funds



# Insurance

## **Mission**

The Department's mission is to ensure that the City has adequate general insurance including liability and property coverage, health and workers' compensation insurance for its employees and take a pro-active role in reducing potential liability and work injuries through its risk management program.

## **Services**

- Risk Management
- General Liability Insurance
- Property Insurance
- Auto Insurance
- Employee Relations Liability Insurance
- Workers' Compensation
- Health Benefits Insurance

## **Accomplishments for FY 2021-2022**

- Managed and oversaw fifteen (15) workers' compensation claims.
- Managed and oversaw eight (8) liability claims.
- Conducted annual open enrollment process with its flexible benefit plans, for calendar year 2022.
- Provide needed safety training programs for public work employees.

## **Objectives for FY 2022-2023**

- Work with department heads to strengthen the City's return-to-work program, which brings injured employees back to work in a modified capacity.
- Work proactively with city's claims administrators, attorneys and city physicians to resolve both liability and workers' compensation claims with the best possible outcome.
- Continue to oversee the ERMA (Employment Risk Management Authority) program and ensure that all department heads and supervisors are current with on-line training programs.
- Provide needed safety training programs for all city employees, or as necessary per federal and state requirements.
- Continue to serve on the Board of the Central San Joaquin Valley Risk Management Authority (CSJVRMA) as a board member.
- Market dental, vision, life, and LTD plans.

## Insurance

<b>Performance Measures</b>	<b>FY 2021-2022 Estimated Actuals</b>	<b>FY 2022-2023 Target</b>
Workers' Compensation claims processed	15	14
Days lost due to occupational injury	164	70
Days of modified duty due to occupational injury	11	45
Liability claims processed	8	10

**Requested Budget Fiscal Year 2022-23****Fund: 700 - INSURANCE**

	FY 2020-21 Actual	FY 2021-22 Adopted	FY 2022-23 Requested
Fund: 700 - INSURANCE			
<b>Beginning Fund Balance</b>	<b>683,241</b>	<b>1,034,746</b>	<b>1,034,746</b>
<b>Revenues</b>			
Dept: 9100 INT. SVC. - INSURANCE			
470.000.000 INTEREST INCOME	5,085	0	0
482.050.000 RMA REFUND OF DEP. PREMIUM	38,367	0	0
486.000.000 INSUR. PREM. REIMB.-RETIREEES	24,011	24,183	24,167
486.100.000 HEALTH INSUR PREM-PAYROLL	100,473	101,760	99,106
486.300.000 SUI (FROM PAYROLL - CITY COST	649	0	0
487.000.000 INTERNAL SERVICE CHARGE	1,197,171	1,273,056	1,542,765
<b>Total Revenues</b>	<b>1,365,757</b>	<b>1,398,999</b>	<b>1,666,038</b>
<b>Expenditures</b>			
Dept: 9100 INT. SVC. - INSURANCE			
610.900.000 MEMBERSHIP & DUES	3,315	3,315	0
610.915.000 TRAINING & EDUCATION	-	0	3,500
640.100.000 RMA-GENERAL LIABILITY	256,072	333,804	459,821
640.105.000 RMA-WORKER'S COMP	387,529	613,960	737,821
640.110.000 RMA-PROPERTY	55,665	120,108	144,018
640.120.000 RMA-EMPLOYEE ASSISTANCE	3,036	3,340	3,127
640.125.000 RMA-AUTO OVER 25K	42,679	57,868	57,739
640.130.000 RMA-GENERAL ADMINISTRATION	5,950	3,687	3,687
640.135.000 RMA-BUSINESS TRAVEL	14	14	14
640.145.000 RMA - AUTO UNDER 25K	100	100	100
640.150.000 RMA-EMPLOYMENT PRACTICES	37,569	52,574	53,679
640.200.000 SURETY BONDS	2,589	0	0
640.300.000 DENTAL CLAIMS	110,057	92,176	84,035
640.310.000 SELECTED EMPLOYEES HEALTH I	55,908	52,000	52,000
640.313.000 HEALTH INS ADMIN FEE	3,431	2,641	2,641
640.314.000 RETIREE HEALTH INSURANCE	40,567	54,712	54,712
640.320.000 VISION CLAIMS	4,025	4,000	3,599
640.340.000 LTD - MISC. EMPLOYEES	5,747	4,700	5,544
<b>Total Expenditures</b>	<b>1,014,252</b>	<b>1,398,999</b>	<b>1,666,038</b>
<b>Grand Total:</b>	<b>351,505</b>	<b>-</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>1,034,746</b>	<b>1,034,746</b>	<b>1,034,746</b>

# Fleet

## Mission

Fleet department provides safe & dependable vehicles and equipment to all city departments and divisions

## Services

- Maintain and repair city vehicles to ensure equipment operating properly.
- Keep permits pertaining to fleet department current.
- Maintain the shop operating safely & efficiently.

## Accomplishments for FYs 2021-2022

- Maintained a fully stocked supply of parts.
- Installed cabinet to comply with EPA regulations.
- Purchased required equipment to avoid subcontracting of repairs and maintenance.

## Objectives for FYs 2022-2023

- Hire a part-time shop assistant/technician.
- Purchase additional shop equipment to improve efficiency in maintenance operations.
- Receive training for fire equipment.
- Receive specialized training & certifications for Code 3 vehicles.

Performance Measures	FY 2020-2022 Estimated Actuals	FY 2022-2023 Target
Increase in house repairs	50%	70%



**Requested Budget Fiscal Year 2022-23  
Fund: 701 - FLEET MANAGEMENT**

	FY 2020-21 Actual	FY 2021-22 Adopted	FY 2022-23 Requested
Fund: 701 - FLEET MANAGEMENT			
<b>Beginning Fund Balance</b>	<b>477,854</b>	<b>425,321</b>	<b>425,321</b>
<b>Revenues</b>			
Dept: 0000			
470.000.000 INTEREST INCOME	3,331	0	0
Dept: 0000	3,331	0	0
Dept: 9200 INT. SVC - FLEET MANAGEMENT			
475.010.000 INSURANCE REIMBURSEMENT	2,227	0	0
487.000.000 INTERNAL SERVICE CHARGE	487,392	495,002	649,682
INT. SVC - FLEET MANAGEMENT	489,619	495,002	649,682
<b>Total Revenues</b>	<b>492,950</b>	<b>495,002</b>	<b>649,682</b>
<b>Expenditures</b>			
Dept: 9200 INT. SVC - FLEET MANAGEMENT			
500.110.000 SALARIES-FULL TIME	69,440	75,123	97,624
500.130.000 SALARIES-OVERTIME	41	0	2,458
500.135.000 SAL-S/L INCENT & VAC CASH OUT	-	722	796
500.150.000 DEFERRED COMPENSATION	2,107	2,100	2,400
510.210.000 FICA	4,328	4,855	6,377
510.215.000 MEDICARE	1,012	1,135	1,491
510.220.000 HEALTH INSURANCE-EMPLOYER	19,587	18,600	24,750
510.221.000 OPEB EXPENSE	5,457	1,000	1,000
510.225.000 LIFE INSURANCE	267	266	333
510.230.000 UNEMPLOYMENT INSURANCE	181	392	515
510.235.000 UNIFORM ALLOWANCE	415	400	400
510.236.000 CELL PHONE STIPEND	392	360	360
520.310.000 PERS-EMPLOYER	16,938	5,851	24,347
600.250.000 SUPPLIES	19,614	10,000	10,000
600.254.000 OILS & LUBES	8,576	10,000	10,000
600.255.000 TIRES & TUBES	33,598	17,000	25,000
600.256.000 AUTO PARTS	71,575	61,000	70,000
600.257.000 GASOLINE & DIESEL	185,252	200,000	250,000
600.300.000 UNIFORM EXPENSE	506	500	500
600.305.000 SMALL TOOLS	6,072	6,750	6,750
600.375.000 EQUIPMENT REPAIRS	6,998	20,000	20,000
600.400.000 PROFESSIONAL SERVICES	43,647	17,596	22,096
600.401.900 PEST CONTROL	50	50	52
600.425.000 LINEN SERVICES	-	1,000	1,000
600.457.000 AUTO SERVICE-REPAIRS	39,072	30,000	60,000
600.458.000 AUTO SERVICE-TOWING	288	1,000	2,500
610.915.000 TRAINING & EDUCATION	594	2,000	2,000
630.200.000 GAS & ELECTRIC	4,932	5,521	4,792
630.300.000 WATER	1,440	1,467	1,825
630.400.000 SEWER	116	121	120
630.500.000 ALARM	180	193	197
700.500.000 DEPRECIATION EXP	2,808	0	0
Total Expenditures	545,483	495,002	649,682
<b>Grand Total:</b>	<b>250,582</b>	<b>0</b>	<b>0</b>
<b>Ending Fund Balance</b>	<b>425,321</b>	<b>425,321</b>	<b>425,321</b>

# Building Maintenance

## **Mission**

The Building Maintenance Division's mission is to maintain a clean and inviting appearance; and sustainable efficient operative capacity, for all city owned buildings and facilities

## **Services**

- Clean and upkeep all city owned buildings & facilities.
- Perform all building repairs, as needed.
- Improve energy and operational efficiency of buildings.

## **Accomplishments for FY 2021-2022**

- Installed a new HVAC unit at Senior Center.

## **Objectives for FY 2022-2023**

- Complete interior workspace upgrade at City Hall.
- Conduct status inspections and reports for all city-owned buildings.
- Create maintenance schedule and associated improvement plan for all city owned facilities.
- Maintain all city owned buildings to a satisfactory level.

## Building Maintenance

Performance Measures	FY 2021-2022 Estimated Actuals	FY 2022-2023 Target
HVAC replacement/upgrade	0	1
LED Conversions	n/a	25
Completion of maintenance schedule and improvement plan (per building)	n/a	3

**Requested Budget Fiscal Year 2022-23**  
**Fund: 702 - BUILDING & UTILITY**

Fund: 702 - BUILDING & UTILITY	FY 2020-21 Actual	FY 2021-22 Adopted	FY 2022-23 Requested
<b>Beginning Fund Balance</b>	<b>265,417</b>	<b>218,020</b>	<b>218,020</b>
<b>Revenues</b>			
Dept: 9300 INT. SVC. - BLDG MAINT & UTLTY			
470.000.000 INTEREST INCOME	3,548	0	0
487.000.000 INTERNAL SERVICE CHARGE	304,260	440,413	625,762
<b>Total Revenues</b>	<b>307,808</b>	<b>440,413</b>	<b>625,762</b>
<b>Expenditures</b>			
Dept: 9300 INT. SVC. - BLDG MAINT & UTLTY			
500.110.000 SALARIES-FULL TIME	21,219	42,924	253,632
500.130.000 SALARIES-OVERTIME			3776
500.130.400 CALL BACK OT			3776
500.130.600 ON CALL			1600
500.135.000 SAL-S/L INCENT & VAC CASH OUT	0	413	2,440
500.150.000 DEFERRED COMPENSATION	1,204	1,200	2,400
510.210.000 FICA	1,311	2,784	16,703
510.215.000 MEDICARE	307	651	3,906
510.220.000 HEALTH INSURANCE-EMPLOYER	8,176	18,600	99,000
510.221.000 OPEB EXPENSE	35,322	1,000	0
510.225.000 LIFE INSURANCE	267	266	1,330
510.230.000 UNEMPLOYMENT INSURANCE	58	224	1,347
510.235.000 UNIFORM ALLOWANCE	415	400	2,000
510.236.000 CELL PHONE STIPEND	392	360	1,800
520.310.000 PERS-EMPLOYER	115,760	50,784	34,126
600.250.000 SUPPLIES	23,171	23,000	28,000
600.300.000 UNIFORM EXPENSE	172	1,300	1,600
600.305.000 SMALL TOOLS	572	900	900
600.370.000 BUILDING REPAIRS	3,208	43,000	42,000
600.400.000 PROFESSIONAL SERVICES	96,057	193,700	78,500
600.475.000 MAINTENANCE AGREEMENTS	16,513	17,500	17,500
600.720.000 TAXES-ASSESSMENT CHARGE	416	420	420
630.100.000 TELEPHONE	15,275	10,654	19,006
630.700.000 INTERNET	9,857	10,000	10,000
700.200.000 EQUIPMENT	0	20,333	0
700.500.000 DEPRECIATION EXP	5,533	0	0
<b>Total Expenditures</b>	<b>355,205</b>	<b>440,413</b>	<b>625,762</b>
<b>Grand Total:</b>	<b>96,635</b>	<b>-</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>218,020</b>	<b>218,020</b>	<b>218,020</b>

**Requested Budget Fiscal Year 2022-23**  
**Fund: 703 - GENERAL OVERHEAD**

Fund: 703 - GENERAL OVERHEAD	FY 2020-21 Actual	FY 2021-22 Adopted	FY 2022-23 Requested
<b>Beginning Fund Balance</b>	<b>54,209</b>	<b>59,557</b>	<b>59,557</b>
<b>Revenues</b>			
Dept: 9500 INT. SVC. - OVRHD & OFFICE EXP			
475.000.000 REIMBURSEMENTS	0	1,000	0
487.000.000 INTERNAL SERVICE CHARGE	32,712	29,609	35,012
<b>Total Revenues</b>	<b>32,712</b>	<b>30,609</b>	<b>35,012</b>
<b>Expenditures</b>			
Dept: 9500 INT. SVC. - OVRHD & OFFICE EXP			
600.120.000 POSTAGE	508	1,000	819
600.400.000 PROFESSIONAL SERVICES	450	300	0
600.505.000 RENTALS-EQUIPMENT	1,013	525	1,968
610.900.000 MEMBERSHIP & DUES	955	1,200	1,002
700.400.000 LEASE PURCHASE DEBT PAYMENT	24,438	27,584	31,222
<b>Total Expenditures</b>	<b>27,364</b>	<b>30,609</b>	<b>35,012</b>
<b>Grand Total:</b>	<b>(1,712)</b>	<b>0</b>	<b>0</b>
<b>Ending Fund Balance</b>	<b>59,557</b>	<b>59,557</b>	<b>59,557</b>

**Requested Budget Fiscal Year 2022-23  
Fund: 704 - DATA PROCESSING**

	FY 2020-21 Actual	FY 2021-22 Adopted	FY 2022-23 Requested
Fund: 704 - DATA PROCESSING			
<b>Beginning Fund Balance</b>	<b>379,647</b>	<b>471,330</b>	<b>471,330</b>
<b>Revenues</b>			
Dept: 9600 INT. SVC. - DATA PROCESSING			
470.000.000 INTEREST INCOME	2,416	0	0
487.000.000 INTERNAL SERVICE CHARGE	357,588	335,214	432,144
<b>Total Revenues</b>	<b>360,004</b>	<b>335,214</b>	<b>432,144</b>
<b>Expenditures</b>			
Dept: 9600 INT. SVC. - DATA PROCESSING			
600.250.000 SUPPLIES	7,392	17,500	8,021
600.400.000 PROFESSIONAL SERVICES	71,767	39,300	133,800
600.470.000 SOFTWARE LICENSE AGREEMENTS	59,437	46,240	43,915
600.475.000 MAINTENANCE AGREEMENTS	106,171	79,400	92,372
700.200.000 EQUIPMENT	0	0	100,000
700.250.000 EQUIPMENT - SOFTWARE	0	8,850	8,850
700.400.000 LEASE PURCHASE DEBT PAYMENT	1,126	143,924	45,186
700.500.000 DEPRECIATION EXP	22,428	0	0
<b>Total Expenditures</b>	<b>268,321</b>	<b>335,214</b>	<b>432,144</b>
<b>Grand Total:</b>	<b>91,683</b>	<b>0</b>	<b>0</b>
<b>Ending Fund Balance</b>	<b>471,330</b>	<b>471,330</b>	<b>471,330</b>

# City of Selma

## Budget Transfers



**Requested Budget Fiscal Year 2022-23  
Budget Transfers**

Into			From		
FUND	G/L ACCOUNT	AMOUNT	FUND	G/L ACCOUNT	AMOUNT
General Fund (100)	100-0000-490.220.000	1,150,316	Ambulance (600)	600-2600-791.000.000	(1,150,316)
General Fund (100)	100-0000-490.220.000	100,000	Transit (603)	603-5500-791.000.000	(100,000)
General Fund (100)	100-0000-490.220.000	1,369,650	ARPA (229)	229-5500-791.000.000	(1,369,650)
General Fund (100)	100-0000-490.220.000	<u>42,000</u>	Public Safety (204)	204-2200-791.000.000	<u>(42,000)</u>
		2,661,966			(2,661,966)
General Fund (100)	100-2200-490.220.000	952,878	Measure S (295)	295-0000-791.000.000	(952,878)
General Fund (100)	100-2525-490.220.000	<u>896,197</u>	Measure S (295)	295-0000-791.000.000	<u>(896,197)</u>
		1,849,075			(1,849,075)
General Fund (100)	100-5100-490.000.000	100,000	Prop 68 Park Grant	275-5200-791.000.000	(110,000)
General Fund (100)	100-1500-490.000.000	<u>10,000</u>			
		110,000			(110,000)
CAPITAL PROJECT-PARKS (456)	456-4100-490.220.000	<u>138,546</u>	GENERAL (100)	100-0000-791.000.000	<u>(138,546)</u>
		138,546			(138,546)
CULTURAL ARTS (605)	605-4300-490.220.000	55,418	GENERAL (100)	100-4100-791.000.000	(55,418)
RECREATION (601)	601-4100-490.220.000	<u>15,000</u>	GENERAL (100)	100-4100-791.000.000	<u>(15,000)</u>
		70,418			(70,418)
Streets Fund (210)	210-5400-490.220.000	1,181,490	Measure C (214)	214-5400-791.000.000	(1,181,490)
Streets Fund (210)	210-5400-490.220.000	486,808	Gas Tax (211)	211-5400-791.000.000	(486,808)
Streets Fund (210)	210-5400-490.220.000	600,000	Road Maintenance & Rehab (212)	212-5400-791.000.000	(600,000)
Streets Fund (210)	210-5400-490.220.000	<u>1,673,511</u>	LTF Fund (213)	213-5400-791.000.000	<u>(1,673,511)</u>
		3,941,809			(3,941,809)

**TOT Allocation of 50% of 12 percent:**

	277,092	
Arts (Fund 605)	20% 55,418	used for equipment and misc. purchases
Recreation (fund 100)	30% 83,127	used for part time labor and supplies/equipment
Parks (fund 456)	50% <u>138,546</u>	used for capital parks expenditures
	277,092	



**CITY OF SELMA  
MASTER SALARY SCHEDULE  
EFFECTIVE July 1, 2022**

**DEPARTMENT HEADS-FLSA EXEMPT**

<b>Position</b>	<b>Frequency</b>	<b>Current Salary</b>				
City Manager	Monthly	15,667.00	Effective 12/08/2021			
	Biweekly	7,230.92				
	Hourly	90.39				
Community Development Director	Monthly	8,706.00				
	Biweekly	4,018.15				
	Hourly	50.23				
Community Services Director	Monthly	8,119.05	8,525.00	8,951.25	9,398.82	9,868.76
	Biweekly	3,747.25	3,934.62	4,131.35	4,337.91	4,554.81
	Hourly	46.84	49.18	51.64	54.22	56.94
Deputy City Manager	Monthly	11,250.00	11,813.00	12,404.00	13,024.00	13,674.50
	Biweekly	5,192.31	5,452.15	5,724.92	6,011.08	6,311.54
	Hourly	64.90	68.15	71.56	75.14	78.89
Director of Finance/Treasurer	Monthly	9,312.00	9,778.00	10,267.00	10,780.00	11,319.50
	Biweekly	4,297.85	4,512.92	4,738.62	4,975.38	5,224.15
	Hourly	53.72	56.41	59.23	62.19	65.30
Fire Chief	Monthly	9,731.04	10,217.59	10,728.47	11,264.90	11,828.14
	Biweekly	4,493.25	4,715.81	4,951.60	5,199.18	5,459.14
	Hourly	56.14	58.95	61.90	64.99	68.24
Police Chief	Monthly	9,731.04	10,217.59	10,728.47	11,264.90	11,828.14
	Biweekly	4,493.25	4,715.81	4,951.60	5,199.18	5,459.14
	Hourly	56.14	58.95	61.90	64.99	68.24
Public Works Director	Monthly	8,456.00	8,879.00	9,323.00	9,789.00	10,278.00
	Biweekly	3,902.77	4,098.00	4,302.92	4,518.00	4,743.69
	Hourly	48.78	51.23	53.79	56.48	59.30

**FIREFIIGHTERS LOCAL 3716**

<b>Position</b>	<b>Frequency</b>	<b>Salary Schedule</b>				
		<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>	<b>E</b>
Fire Engineer	Monthly	4,748.00	4,985.00	5,234.00	5,496.00	5,771.00
	Biweekly	2,191.38	2,300.77	2,415.69	2,536.62	2,663.54
	Hourly*	19.57	20.54	21.57	22.65	23.78
Firefighter	Monthly	4,305.00	4,520.00	4,746.00	4,983.00	5,232.00
	Biweekly	1,986.92	2,086.15	2,190.46	2,299.85	2,414.77
	Hourly*	17.74	18.63	19.56	20.53	21.56

(\* 56 hours per week)

**FIREFIGHTERS LOCAL 3716 - Continued**

Position	Frequency	Salary Schedule				
		A	B	C	D	E
Non-Safety Paramedic (24)	Monthly	2,942.00	3,089.00	3,243.00	3,405.00	3,575.00
	Biweekly	1,357.85	1,425.69	1,496.77	1,571.54	1,650.00
	Hourly	16.97	17.82	18.71	19.64	20.63
Non-Safety EMT (24)	Monthly	2,678.00	2,812.00	2,953.00	3,101.00	3,256.00
	Biweekly	1,236.00	1,297.85	1,362.92	1,431.23	1,502.77
	Hourly	15.45	16.22	17.04	17.89	18.78
Non-Safety Paramedic (12)	Monthly	3,512.00	3,688.00	3,872.00	4,066.00	4,269.00
	Biweekly	1,620.92	1,702.15	1,787.08	1,876.62	1,970.31
	Hourly	20.26	21.28	22.34	23.46	24.63
Non-Safety EMT (12)	Monthly	2,678.00	2,812.00	2,953.00	3,101.00	3,256.00
	Biweekly	1,236.00	1,297.85	1,362.92	1,431.23	1,502.77
	Hourly	15.45	16.22	17.04	17.89	18.78

**FIRE MID-MANAGEMENT**

Position	Frequency	Salary Schedule				
		A	B	C	D	E
Fire Captain	Monthly	6,033.00	6,335.00	6,652.00	6,985.00	7,334.00
	Biweekly	2,784.46	2,923.85	3,070.15	3,223.85	3,384.92
	Hourly *	24.86	26.11	27.41	28.78	30.22
(* 56 hours per week)						
Fire Division Chief (FLSA Exempt)	Monthly	7,681.00	8,065.00	8,468.00	8,891.00	9,336.00
	Biweekly	3,545.08	3,722.31	3,908.31	4,103.54	4,308.92
	Hourly	44.31	46.53	48.85	51.29	53.86
Fire Marshal	Monthly	6,033.00	6,335.00	6,652.00	6,985.00	7,334.00
	Biweekly	2,784.46	2,923.85	3,070.15	3,223.85	3,384.92
	Hourly	34.81	36.55	38.38	40.30	42.31

**MISCELLANEOUS MID-MANAGEMENT**

Position	Frequency	Salary Schedule				
		A	B	C	D	E
Accountant	Monthly	4,963.00	5,211.00	5,472.00	5,746.00	6,033.00
	Biweekly	2,290.62	2,405.08	2,525.54	2,652.00	2,784.46
	Hourly	28.63	30.06	31.57	33.15	34.81
Accounting Technician	Monthly	4,160.00	4,368.00	4,586.00	4,815.00	5,056.00
	Biweekly	1,920.00	2,016.00	2,116.62	2,222.31	2,333.54
	Hourly	24.00	25.20	26.46	27.78	29.17
Administrative Analyst	Monthly	5,179.00	5,438.00	5,710.00	5,996.00	6,296.00
	Biweekly	2,390.31	2,509.85	2,635.38	2,767.38	2,905.85
	Hourly	29.88	31.37	32.94	34.59	36.32

**Exhibit B**

City Clerk/Public Information Ofc	Monthly	5,903.00	6,198.00	6,508.00	6,833.00	7,175.00
	Biweekly	2,724.46	2,860.62	3,003.69	3,153.69	3,311.54
	Hourly	34.06	35.76	37.55	39.42	41.39
Finance Department Manager	Monthly	5,211.00	5,472.00	5,746.00	6,033.00	6,335.00
	Biweekly	2,405.08	2,525.54	2,652.00	2,784.46	2,923.85
	Hourly	30.06	31.57	33.15	34.81	36.55
Fleet Maintenance Supervisor	Monthly	5,701.00	5,986.00	6,285.00	6,599.00	6,929.00
	Biweekly	2,631.23	2,762.77	2,900.77	3,045.69	3,198.00
	Hourly	32.89	34.53	36.26	38.07	39.98

**MISCELLANEOUS MID-MANAGEMENT Continued**

Position	Frequency	Salary Schedule				
		A	B	C	D	E
Human Resources Manager	Monthly	6,093.00	6,398.00	6,718.00	7,054.00	7,407.00
	Biweekly	2,812.15	2,952.92	3,100.62	3,255.69	3,418.62
	Hourly	35.15	36.91	38.76	40.70	42.73
Info System Coor/GIS Supervisor	Monthly	4,688.00	4,922.00	5,168.00	5,426.00	5,697.00
	Biweekly	2,163.69	2,271.69	2,385.23	2,504.31	2,629.38
	Hourly	27.05	28.40	29.82	31.30	32.87
Planning & Development Manager	Monthly	7,196.00	7,556.00	7,934.00	8,331.00	8,748.00
	Biweekly	3,321.23	3,487.38	3,661.85	3,845.08	4,037.54
	Hourly	41.52	43.59	45.77	48.06	50.47
Police Records Supervisor	Monthly	4,383.00	4,602.00	4,832.00	5,074.00	5,328.00
	Biweekly	2,022.92	2,124.00	2,230.15	2,341.85	2,459.08
	Hourly	25.29	26.55	27.88	29.27	30.74
Principal Planner	Monthly	6,853.00	7,196.00	7,556.00	7,934.00	8,331.00
	Biweekly	3,162.92	3,321.23	3,487.38	3,661.85	3,845.08
	Hourly	39.54	41.52	43.59	45.77	48.06
Public Works Supervisor	Monthly	5,371.00	5,640.00	5,922.00	6,218.00	6,529.00
	Biweekly	2,478.92	2,603.08	2,733.23	2,869.85	3,013.38
	Hourly	30.99	32.54	34.17	35.87	37.67
Recreation Supervisor	Monthly	4,265.00	4,478.00	4,702.00	4,937.00	5,184.00
	Biweekly	1,968.46	2,066.77	2,170.15	2,278.62	2,392.62
	Hourly	24.61	25.83	27.13	28.48	29.91
Transit Maintenance Manager	Monthly	5,649.00	5,931.00	6,228.00	6,539.00	6,866.00
	Biweekly	2,607.23	2,737.38	2,874.46	3,018.00	3,168.92
	Hourly	32.59	34.22	35.93	37.73	39.61

**POLICE MID-MANAGEMENT**

Position	Frequency	Salary Schedule				
		A	B	C	D	E

**Exhibit B**

Police Commander	Monthly	8,295.00	8,710.00	9,146.00	9,603.00	10,083.00
	Biweekly	3,828.46	4,020.00	4,221.23	4,432.15	4,653.69
	Hourly	47.86	50.25	52.77	55.40	58.17
Police Sergeant	Monthly	6,662.00	6,995.00	7,345.00	7,712.00	8,098.00
	Biweekly	3,074.77	3,228.46	3,390.00	3,559.38	3,737.54
	Hourly	38.43	40.36	42.38	44.49	46.72
Supervisor Safety Dispatcher	Monthly	4,446.00	4,668.00	4,901.00	5,146.00	5,403.00
	Biweekly	2,052.00	2,154.46	2,262.00	2,375.08	2,493.69
	Hourly	25.65	26.93	28.28	29.69	31.17

**POLICE OFFICERS ASSOCIATION**

Position	Frequency	Salary Schedule				
		A	B	C	D	E
Community Services Officer	Monthly	3,075.00	3,229.00	3,390.00	3,560.00	3,738.00
	Biweekly	1,419.23	1,490.31	1,564.62	1,643.08	1,725.23
	Hourly	17.74	18.63	19.56	20.54	21.57
Police Officer	Monthly	5,231.00	5,493.00	5,768.00	6,056.00	6,359.00
	Biweekly	2,414.31	2,535.23	2,662.15	2,795.08	2,934.92
	Hourly	30.18	31.69	33.28	34.94	36.69
Property/Evidence Technician	Monthly	3,390.00	3,560.00	3,738.00	3,925.00	4,121.00
	Biweekly	1,564.62	1,643.08	1,725.23	1,811.54	1,902.00
	Hourly	19.56	20.54	21.57	22.64	23.78
Safety Dispatcher I	Monthly	3,301.00	3,466.00	3,639.00	3,821.00	4,012.00
	Biweekly	1,523.54	1,599.69	1,679.54	1,763.54	1,851.69
	Hourly	19.04	20.00	20.99	22.04	23.15
Safety Dispatcher II	Monthly	3,639.00	3,821.00	4,012.00	4,213.00	4,424.00
	Biweekly	1,679.54	1,763.54	1,851.69	1,944.46	2,041.85
	Hourly	20.99	22.04	23.15	24.31	25.52

**PUBLIC WORKS & TRANSIT MAINTENANCE EMPLOYEES**

Position	Frequency	Salary Schedule				
		A	B	C	D	E
Custodian	Monthly	2,943.00	3,090.00	3,245.00	3,407.00	3,577.00
	Biweekly	1,358.31	1,426.15	1,497.69	1,572.46	1,650.92
	Hourly	16.98	17.83	18.72	19.66	20.64
Equipment Mechanic III	Monthly	4,159.00	4,367.00	4,585.00	4,814.00	5,055.00
	Biweekly	1,919.54	2,015.54	2,116.15	2,221.85	2,333.08
	Hourly	23.99	25.19	26.45	27.77	29.16
Maintenance Worker I	Monthly	3,014.00	3,165.00	3,323.00	3,489.00	3,663.00
	Biweekly	1,391.08	1,460.77	1,533.69	1,610.31	1,690.62
	Hourly	17.39	18.26	19.17	20.13	21.13

**Exhibit B**

Maintenance Worker II	Monthly	3,356.00	3,524.00	3,700.00	3,885.00	4,079.00
	Biweekly	1,548.92	1,626.46	1,707.69	1,793.08	1,882.62
	Hourly	19.36	20.33	21.35	22.41	23.53
Maintenance Worker III	Monthly	3,833.00	4,025.00	4,226.00	4,437.00	4,659.00
	Biweekly	1,769.08	1,857.69	1,950.46	2,047.85	2,150.31
	Hourly	22.11	23.22	24.38	25.60	26.88
Transit Fleet Service Coordinator	Monthly	5,179.00	5,438.00	5,710.00	5,996.00	6,296.00
	Biweekly	2,390.31	2,509.85	2,635.38	2,767.38	2,905.85
	Hourly	29.88	31.37	32.94	34.59	36.32

**PUBLIC WORKS & TRANSIT MAINTENANCE EMPLOYEES - Continued**

Position	Frequency	Salary Schedule				
		A	B	C	D	E
Transit Mechanic I	Monthly	3,772.00	3,961.00	4,159.00	4,367.00	4,585.00
	Biweekly	1,740.92	1,828.15	1,919.54	2,015.54	2,116.15
	Hourly	21.76	22.85	23.99	25.19	26.45
Transit Mechanic II	Monthly	3,961.00	4,159.00	4,367.00	4,585.00	4,814.00
	Biweekly	1,828.15	1,919.54	2,015.54	2,116.15	2,221.85
	Hourly	22.85	23.99	25.19	26.45	27.77
Transit Mechanic III	Monthly	4,159.00	4,367.00	4,585.00	4,814.00	5,055.00
	Biweekly	1,919.54	2,015.54	2,116.15	2,221.85	2,333.08
	Hourly	23.99	25.19	26.45	27.77	29.16
Transit Shuttle Driver	Monthly	2,636.00	2,768.00	2,906.00	3,051.00	3,204.00
	Biweekly	1,216.62	1,277.54	1,341.23	1,408.15	1,478.77
	Hourly	15.21	15.97	16.77	17.60	18.48

**SECRETARIAL, TECHNICAL & CLERICAL**

Position	Frequency	Salary Schedule				
		A	B	C	D	E
Account Clerk II	Monthly	3,356.00	3,524.00	3,700.00	3,885.00	4,079.00
	Biweekly	1,548.92	1,626.46	1,707.69	1,793.08	1,882.62
	Hourly	19.36	20.33	21.35	22.41	23.53
Administrative Assistant	Monthly	3,596.00	3,776.00	3,965.00	4,163.00	4,371.00
	Biweekly	1,659.69	1,742.77	1,830.00	1,921.38	2,017.38
	Hourly	20.75	21.78	22.88	24.02	25.22
Arts Center Coordinator	Monthly	3,213.00	3,374.00	3,543.00	3,720.00	3,906.00
	Biweekly	1,482.92	1,557.23	1,635.23	1,716.92	1,802.77
	Hourly	18.54	19.47	20.44	21.46	22.53
Assistant Planner/ Rehab Housing Specialist	Monthly	4,535.00	4,762.00	5,000.00	5,250.00	5,513.00
	Biweekly	2,093.08	2,197.85	2,307.69	2,423.08	2,544.46
	Hourly	26.16	27.47	28.85	30.29	31.81

**Exhibit B**

Associate Planner	Monthly	5,205.58	5,465.86	5,739.15	6,026.11	6,327.42
	Biweekly	2,402.58	2,522.70	2,648.84	2,781.28	2,920.35
	Hourly	30.03	31.53	33.11	34.77	36.50
Building Inspector	Monthly	4,285.00	4,499.00	4,724.00	4,960.00	5,208.00
	Biweekly	1,977.69	2,076.46	2,180.31	2,289.23	2,403.69
	Hourly	24.72	25.96	27.25	28.62	30.05
Building-Planning Technician	Monthly	3,974.00	4,173.00	4,382.00	4,601.00	4,831.00
	Biweekly	1,834.15	1,926.00	2,022.46	2,123.54	2,229.69
	Hourly	22.93	24.08	25.28	26.54	27.87

**SECRETARIAL, TECHNICAL & CLERICAL - Continued**

Position	Frequency	Salary Schedule				
		A	B	C	D	E
Clerical Assistant II	Monthly	3,108.00	3,263.00	3,426.00	3,597.00	3,777.00
	Biweekly	1,434.46	1,506.00	1,581.23	1,660.15	1,743.23
	Hourly	17.93	18.83	19.77	20.75	21.79
Code Enforcement Officer	Monthly	3,754.00	3,942.00	4,139.00	4,346.00	4,563.00
	Biweekly	1,732.62	1,819.38	1,910.31	2,005.85	2,106.00
	Hourly	21.66	22.74	23.88	25.07	26.33
Code Enforcement Officer II	Monthly	4,652.00	4,885.00	5,129.00	5,385.00	5,654.00
	Biweekly	2,147.08	2,254.62	2,367.23	2,485.38	2,609.54
	Hourly	26.84	28.18	29.59	31.07	32.62
Engineering Technician	Monthly	4,271.00	4,485.00	4,709.00	4,944.00	5,191.00
	Biweekly	1,971.23	2,070.00	2,173.38	2,281.85	2,395.85
	Hourly	24.64	25.88	27.17	28.52	29.95
Fire Inspector/Code Enforcement	Monthly	4,048.00	4,250.00	4,463.00	4,686.00	4,920.00
	Biweekly	1,868.31	1,961.54	2,059.85	2,162.77	2,270.77
	Hourly	23.35	24.52	25.75	27.03	28.38
Information System Technician	Monthly	4,415.00	4,636.00	4,868.00	5,111.00	5,367.00
	Biweekly	2,037.69	2,139.69	2,246.77	2,358.92	2,477.08
	Hourly	25.47	26.75	28.08	29.49	30.96
Police Clerk I	Monthly	3,005.00	3,155.00	3,313.00	3,479.00	3,653.00
	Biweekly	1,386.92	1,456.15	1,529.08	1,605.69	1,686.00
	Hourly	17.34	18.20	19.11	20.07	21.08
Police Clerk II	Monthly	3,155.00	3,313.00	3,479.00	3,653.00	3,836.00
	Biweekly	1,456.15	1,529.08	1,605.69	1,686.00	1,770.46
	Hourly	18.20	19.11	20.07	21.08	22.13
Recreation Coordinator	Monthly	3,213.00	3,374.00	3,543.00	3,720.00	3,906.00
	Biweekly	1,482.92	1,557.23	1,635.23	1,716.92	1,802.77
	Hourly	18.54	19.47	20.44	21.46	22.53

**PART-TIME, SEASONAL, TEMPORARY AND UNREPRESENTED EMPLOYEES**

Exhibit B

Position	Frequency	Rate As of 1/1/2021	Rate As of 1/1/2022			
Art Instructor	Hourly	14.00	15.00			
Assistant Planner	Hourly	22.00	22.00			
Ballfield Maintenance	Hourly	14.00	15.00			
Clerical Assistant II	Hourly	17.41				
EMT - Per Diem	Hourly	15.00	15.00			
Executive Assistant to the City Manager	Monthly	4,357.00	4,575.00	4,804.00	5,044.00	5,296.00
	Biweekly	2,010.92	2,111.54	2,217.23	2,328.00	2,444.31
	Hourly	25.14	26.39	27.72	29.10	30.55
Fire Department Secretary	Hourly	15.30	15.30			
Human Resources Technician	Monthly	3,559.00	3,737.00	3,924.00	4,120.00	4,326.00
	Biweekly	1,642.62	1,724.77	1,811.08	1,901.54	1,996.62
	Hourly	20.53	21.56	22.64	23.77	24.96
Management Analyst	Monthly	5,193.31	5,452.98	5,725.62	6,011.91	6,312.50
	Biweekly	2,396.91	2,516.76	2,642.60	2,774.73	2,915.46
	Hourly	29.96	31.46	33.03	34.68	36.42
Maintenance Worker I	Hourly	14.00	15.00			
Office Assistant	Hourly	14.00	15.00			
Senior Accountant	Monthly	5,689.00	5,973.00	6,272.00	6,586.00	6,915.00
	Biweekly	2,625.69	2,756.77	2,894.77	3,039.69	3,191.54
	Hourly	32.82	34.46	36.18	38.00	39.89

**PART-TIME, SEASONAL AND TEMPORARY UNREPRESENTED EMPLOYEES - Continued**

Position	Frequency	Rate As of 1/1/2021	Rate As of 1/1/2022			
Paramedic - Per Diem	Hourly	19.00	26.00			
Police Cadet	Hourly		21.00	Effective 7/01/2022		
Recreation/Arts Coordinator	Hourly	14.00	15.00			
Safety Dispatcher	Hourly	33.72	Effective 10/01/2021			
Senior Center Activity Coordinator	Hourly	14.00	15.00			
Senior Center Nutrition Coordinator	Hourly	14.00	15.00			
Special Projects Manager	Hourly	50.00	95.00	125.00	150.00	175.00
Visual Arts Instructor	Hourly	14.00	15.00			

Exhibit B

Vocal Instructor	Hourly	14.00	15.00
Youth Services Coordinator	Hourly	14.00	15.00



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**ITEM NO: 6.**

**SUBJECT:** Approve Removal or Consider Extending the Stay of Enforcement for an  
Illegal On-Premise Advertising Display at 1630 2<sup>nd</sup> Street

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**BACKGROUND:** On September 20, 2021, the Selma City Council unanimously voted to declare an abandoned sign located at 1630 2<sup>nd</sup> Street a public nuisance. The owner was ordered to abate the nuisance by removing the illegal on-premise advertising display.

After a public hearing was held on November 1, 2021 to consider objections to the City Council's direction to City staff to remove the illegal advertising display, the Council voted to adopt Resolution No. 2021-63R (attached) ordering the City removal of the display. Additionally, the Council directed staff to stay enforcement of the abatement for a period of 90 days to give the property owner additional time to make progress on his planned development project at the site. The property owner had recently paid the planning application fees for his project but had not submitted a completed application as needed by the Planning Division to adequately assess the proposed project.

At the February 7, 2022 City Council meeting, staff brought forth this item for consideration, following the 90 day stay of enforcement period granted by Council in November. After some discussion, and a brief presentation from the applicant Dave Mendrin of West Star Environmental, Inc, Council agreed to continue the item for an additional 60 days, to allow for submission of the remaining items needed for a complete application.

On April 4, 2022, at a public hearing held by the City Council, the sign abatement item was brought back to the City Council. Following a presentation from City staff, City Council made the determination to continue the item for the illegal sign abatement to the regularly scheduled meeting set for June 6, 2022, and directed City staff to move forward with acquiring bids from contractors for the removal of the sign. However, the June 6, 2022 regular Council meeting was cancelled, requiring the follow-up on this item to be rescheduled to the next regular meeting, set for June 20, 2022.

To date, Staff still has not received a completed application; however, Staff has been in contact with the applicant and is aware that there have been some complications with the finalization of the Site Plan and project renderings.

Staff requests Council's direction to move forward with the City's abatement of the illegal on-premise advertising display or to extend the stay of enforcement of abatement for an additional period of time. If the Council directs staff to move forward with the abatement, the City shall remove the display utilizing City forces, or a contractor will be retained by the City to do so, and the cost of such removal shall be assessed against the Property as a lien which will remain on the Property until paid in full pursuant Selma Municipal Code Section 8-5-8 and California Business and Professions Code §5499.1 et. seq. Quotes received for a contractor to remove the structure range between \$8,000 and \$10,500.

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<b><u>COST:</u></b>		<b><u>BUDGET IMPACT:</u></b>
<i>Undetermined. The staff will need to evaluate whether the removal can be done by City forces or should be done through a contractor and the cost would be determined at that time.</i>		<i>Temporary. The City would bare the costs of removing the illegal signs which would be recovered by either filing a lien against the property, or reimbursement by the property owner.</i>
<b><u>FUNDING:</u></b>		<b><u>ON-GOING COST:</u></b>
Funding Source: <i>General Fund</i>  Fund Balance:		<i>None.</i>

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**RECOMMENDATION:** Direct City staff to move forward with the City's abatement of the illegal on-premise advertising display or to extend the stay of enforcement of abatement for an additional period of time.

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Trevor Stearns, Contract City Planner

Rob Terry, Deputy City Manager

**RESOLUTION NO. 2022 – R**

**A RESOLUTION OF THE CITY COUNCIL OF THE  
CITY OF SELMA ORDERING THE CITY REMOVAL  
OF AN ILLEGAL ON-PREMISES ADVERTISING  
DISPLAY LOCATED AT 1630 SECOND STREET**

**WHEREAS**, the City of Selma issued a Notice to the owner of the property located at 1630 2<sup>nd</sup> Street, Selma, California, Fresno County Assessor Parcel No. 388-155-22 the "Property"), that the City Council would consider a Resolution declaring an on-premises advertising display located on the Property illegal and a public nuisance as required by Business and Professions Code §5499.2(b); and

**WHEREAS**, the sign is an illegal advertising display within the meaning of Business and Professions Code §5499.1 because it is an on-premises advertising display that was legally erected, but has ceased to be used to identify or advertise any ongoing business, and has not been used for that purpose for a period of not less than 90 days prior to October 16, 2020; and

**WHEREAS**, on November 2, 2020 the City Council of the City of Selma did conduct and continue a public hearing to December 7, 2020 pursuant to Business and Professions Code §5499.2 to determine whether the sign was an illegal on-premises advertising display and a public nuisance; and

**WHEREAS**, on December 7, 2020 the City Council of the City of Selma did conduct the continued public hearing pursuant to Business and Professions Code §5499.2 to determine whether the sign was an illegal on-premises advertising display and a public nuisance and continued the public hearing to January 19, 2021; and

**WHEREAS**, on January 19, 2021 the City Council of the City of Selma did conduct the continued public hearing pursuant to Business and Professions Code §5499.2 to determine whether the sign was an illegal on-premises advertising display and a public nuisance and continued the public hearing to March 15, 2021; and

**WHEREAS**, on March 15, 2021 the City Council of the City of Selma did conduct the continued public hearing pursuant to Business and Professions Code §5499.2 to determine whether the sign was an illegal on-premises advertising display and a public nuisance and continued the public hearing to May 17, 2021; and

**WHEREAS**, on May 17, 2021 the City Council of the City of Selma did conduct the continued public hearing pursuant to Business and Professions Code §5499.2 to determine whether the sign was an illegal on-premises advertising display and a public nuisance and continued the public hearing to July 19, 2021; and

**WHEREAS**, on July 19, 2021 the City Council of the City of Selma did conduct the continued public hearing pursuant to Business and Professions Code §5499.2 to determine whether the sign was an illegal on-premises advertising display and a public nuisance; and

**WHEREAS**, on September 20, 2021 the City Council of the City of Selma did conduct the continued public hearing pursuant to Business and Professions Code §5499.2 to determine whether the sign was an illegal on-premises advertising display and a public nuisance and voted unanimously to adopt Resolution 2021-56R declaring the illegal advertising display at 1630 2<sup>nd</sup> Street a public nuisance and ordering the sign abatement and removal; and

**WHEREAS**, on November 1, 2021 the City Council of the City of Selma did conduct a public hearing to consider objections to the City Council's direction to City staff to remove the illegal advertising display; and

**WHEREAS**, on November 1, 2021 the City Council of the City of Selma did conduct a public hearing to consider the aforementioned item Council adopted Resolution 2021-63R directing City staff to remove the display and allowing for a 90-day grace period to allow the property owner to remove the sign himself or move the planned development project forward; and

**WHEREAS**, on February 7, 2022 the City Council of the City of Selma did consider the aforementioned item; Council made the determination to continue the grace period for an additional 60 days; and

**WHEREAS**, on April 4, 2022 the City Council of the City of Selma considered the illegal sign abatement procedure and made the determination to continue the grace period for an additional 60 days (originally to June 6, 2022; rescheduled to June 20, 2022) and for City staff to commence acquiring bids from contractors regarding the removal of the sign structure.

**NOW, THEREFORE, BE IT RESOLVED AS FOLLOWS:**

1. The foregoing recitals are true and correct and incorporated herein as though fully set forth at this point.

2. The advertising display located on the property identified in this Resolution is an illegal on-premises advertising display as defined by Business and Professions Code §5499.1 and a public nuisance, and the property owner has failed to abate the nuisance by removing the illegal on- premises advertising display located on the Property.

3. Pursuant to Selma Municipal Code Section 8-5-8 and California Business and Professions Code §5499.1 et. seq., the City shall remove the advertising display utilizing City resources, or a contractor retained by the City to do so, and the cost of such removal shall be assessed against the property as a lien which will remain on the property until paid in full.

This Resolution was duly adopted by the City Council of the City of Selma at a regular meeting on the 20<sup>th</sup> of June, 2022 by the following vote:

AYES: COUNCIL MEMBERS:

NOES: COUNCIL MEMBERS:

ABSTAIN: COUNCIL MEMBERS:

ABSENT: COUNCIL MEMBERS:

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Scott Robertson, Mayor

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Reyna Rivera, City Clerk

**RESOLUTION NO. 2021-63 R**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY  
OF SELMA ORDERING THE CITY REMOVAL OF AN ILLEGAL ON-PREMISES  
ADVERTISING DISPLAY LOCATED AT 1630 SECOND STREET**

**WHEREAS**, the City of Selma issued a Notice to the owner of the property located at 1630 2<sup>nd</sup> Street, Selma, California, Fresno County Assessor Parcel No. 388-155-22 the "Property"), that the City Council would consider a Resolution declaring an on-premises advertising display located on the Property illegal and a public nuisance as required by Business and Professions Code §5499.2(b): and

**WHEREAS**, the sign is an illegal advertising display within the meaning of Business and Professions Code §5499.1 because it is an on-premises advertising display that was legally erected, but has ceased to be used to identify or advertise any ongoing business, and has not been used for that purpose for a period of not less than 90 days prior to October 16, 2020; and

**WHEREAS**, on November 2, 2020 the City Council of the City of Selma did conduct and continue a public hearing to December 7, 2020 pursuant to Business and Professions Code §5499.2 to determine whether the sign was an illegal on-premises advertising display and a public nuisance; and

**WHEREAS**, on December 7, 2020 the City Council of the City of Selma did conduct the continued public hearing pursuant to Business and Professions Code §5499.2 to determine whether the sign was an illegal on-premises advertising display and a public nuisance and continued the public hearing to January 19, 2021; and

**WHEREAS**, on January 19, 2021 the City Council of the City of Selma did conduct the continued public hearing pursuant to Business and Professions Code §5499.2 to determine whether the sign was an illegal on-premises advertising display and a public nuisance and continued the public hearing to March 15, 2021; and

**WHEREAS**, on March 15, 2021 the City Council of the City of Selma did conduct the continued public hearing pursuant to Business and Professions Code §5499.2 to determine whether the sign was an illegal on-premises advertising display and a public nuisance and continued the public hearing to May 17, 2021; and

**WHEREAS**, on May 17, 2021 the City Council of the City of Selma did conduct the continued public hearing pursuant to Business and Professions Code §5499.2 to determine whether the sign was an illegal on-premises advertising display and a public nuisance and continued the public hearing to July 19, 2021; and

**WHEREAS**, on July 19, 2021 the City Council of the City of Selma did conduct the continued public hearing pursuant to Business and Professions Code §5499.2 to determine whether the sign was an illegal on-premises advertising display and a public nuisance; and

**WHEREAS**, on September 20, 2021 the City Council of the City of Selma did conduct the continued public hearing pursuant to Business and Professions Code §5499.2 to determine whether the sign was an illegal on-premises advertising display and a public nuisance and voted unanimously

to adopt Resolution 2021-56R declaring the illegal advertising display at 1630 2<sup>nd</sup> Street a public nuisance and ordering the sign abatement and removal; and

**WHEREAS**, on November 1, 2021 the City Council of the City of Selma did conduct a public hearing to consider objections to the City Council's direction to City staff to remove the illegal advertising display.

**NOW, THEREFORE, BE IT RESOLVED AS FOLLOWS:**

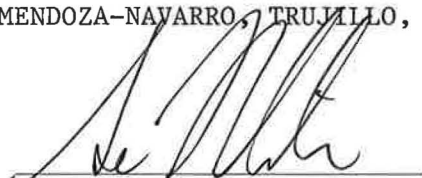
1. The forgoing recitals are true and correct and incorporated herein as though fully set forth at this point.

2. The advertising display located on the Property identified in this Resolution is an illegal on-premises advertising display as defined by Business and Professions Code §5499.1 and a public nuisance, and the property owner has failed to abate the nuisance by removing the illegal on-premises advertising display located on the Property.

3. Pursuant to Selma Municipal Code Section 8-5-8 and California Business and Professions Code §5499.1 et. seq., the City shall remove the advertising display utilizing City resources, or a contractor retained by the City to do so, and the cost of such removal shall be assessed against the Property as a lien which will remain on the Property until paid in full.

This Resolution was duly adopted by the City Council of the City of Selma at a regular meeting on the 1<sup>st</sup> of November, 2021 by the following vote:

AYES: 5 COUNCIL MEMBERS: GUERRA, MENDOZA-NAVARRO, TRUJILLO, CHO, ROBERTSON  
NOES: 0 COUNCIL MEMBERS: NONE  
ABSTAIN: 0 COUNCIL MEMBERS: NONE  
ABSENT: 0 COUNCIL MEMBERS: NONE

  
\_\_\_\_\_  
Scott Robertson, Mayor  
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Reyna Rivera, City Clerk

**CITY MANAGER'S/STAFF'S REPORT**  
**CITY COUNCIL MEETING DATE:**

June 20, 2022

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**ITEM NO:** 7.

**SUBJECT:** Consider cancellation of the Regular Council meeting  
Scheduled for July 5, 2022

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**BACKGROUND:** Pursuant to the provisions of Section 1-5-1(A) of the City's Municipal Code ("Code"), regular meetings of the City Council are held on the first and third Monday of the month, with the exception of City holidays, where the regular meeting would default to the next regular business day.

Staff has reviewed the summer meeting calendar and recommends City Council cancel the July 5, 2022 meeting. The proposed cancelation would provide additional time during the summer to accommodate vacation time (for both Council and Staff) over the 4<sup>th</sup> of July weekend. It would also allow for additional time to complete administrative tasks related to fiscal year-end/beginning of the new fiscal year. There are currently several department heads scheduled to be on vacation the week leading up to the July 5<sup>th</sup> meeting.

**DISCUSSION:** Staff is recommending the cancellation of the July 5, 2022 regular meeting. If approved, the next regular meeting will be July 18, 2022.

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**RECOMMENDATION:** Approve the cancelation the July 5, 2022 Council meeting.

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Fernando Santillan, City Manager



**CITY MANAGER'S/STAFF'S REPORT**  
**CITY COUNCIL MEETING DATE:**

June 20, 2022

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**ITEM NO:** 8.

**SUBJECT:** Consider adoption of Resolution Authorizing Submittal of IBank Loan for Selma Wastewater Collection System Upgrade Project

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**BACKGROUND:** On February 9, 2022, the City Council directed Staff to pursue financing options from the California Infrastructure and Economic Development Bank (IBank), including a potential low-interest loan, to finance critical sewer system upgrades supporting housing and commercial development throughout Selma.

**DISCUSSION:** The attached Resolution, required by IBank, authorizes the submission of an application for funding up to \$23 million. While the City of Selma has not been formally invited to apply and the actual terms of the financing have not been determined, the attached resolution will allow the City to incur “reimbursable expenses” associated with the loan financing.

Attached as Exhibits A & B, respectively, are a Project Description and Selma SKF 2022 CIP Update which describe the planned uses of the IBank funding, if approved.

Prior to officially submitting an application to IBank, Staff will seek final approval from the City Council, which will include a final funding amount, interest rate, and loan terms. Staff anticipates a formal application will be submitted in August 2022.

**FISCAL IMPACT:** No fiscal impacts associated with the adoption of the Resolution.

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**RECOMMENDATION:** Staff recommends that Council approve and adopt the attached Resolution authorizing the submission of an application to the California Infrastructure and Economic Development Bank (IBank)

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Fernando Santillan, City Manager

## City of Selma Wastewater Collection Infrastructure Upgrade Project

### Project Description

In order to support housing development, meet our Regional Housing Needs Allocation (RHNA) target, and facilitate economic development, the City of Selma is in need of significant upgrades, repairs, and construction of wastewater collection facilities within the City. Currently, various residential and commercial development projects are at a stand-still due to the high cost of the necessary upgrades. Development/reimbursement agreements would be entered into between the City and the developers of the benefitting projects to reimburse the City for the cost of the improvements. Properties that develop at a later time will be assessed Development Impact Fees.

The list of projects is as follows. Projects which are included in the attached Exhibit C are labeled with their respective letter from *Table 1: Proposed Collection System – Selma, Nebraska/Highland Development*.

- East Selma Waste Water Trunk Line: (\$6,700,000)
- North Selma/Dinuba Trunk Line (\$4,500,000)
- Clarkson Lift Station Upgrade (\$2,925,800) **(K)**
- Sunset Lift Station Upgrade (\$975,500) **(E)**
- Rose Lift Station Upgrade (\$1,398,300) **(I)**
- Nebraska Ave 10" Parallel Gravity Main: (\$416,700) **(C)**
- 18" Line Between Nebraska / Saginaw (\$698,100) **(F)**
- Floral to Highland/Rose 18" Gravity Main (\$1,166,200) **(G)**
- Highland Ave to Rose 18" Line to Rose LS (\$1,398,300) **(H)**

Total Wastewater Collection Improvement Projects: **\$20,178,900**

*\*Note: Projects A & B from Exhibit A, Table 1 are not listed above due to a different potential funding source having been identified for those improvements. Project D will be completed with existing City and SKF funding.*

### Project Timeline

Most of the above mentioned improvements would be ready to break ground within **12-24 months of funding being received**.

The East Selma Waster Water Trunk Line, North Selma/Dinuba Trunk Line, Clarkson Lift Station would likely be the first to be built. Development/reimbursement agreements with developers could be finalized within 3 months, civil improvement plans would take 3-4 months, procurement would take an additional 3-months, and environmental review (if necessary) could be done concurrently with the civil plan development. Thus a **9-month** groundbreaking is feasible for each of those three projects.

## Planned Residential and Commercial Development Projects Dependent on the Above Improvements

### Improvement: East Selma Waste Water Trunk Line

- Amberwood Specific Plan Area, Phase I: **270 Single Family Residences (SFRs)**

Lennar Homes has an approved subdivision map in East Selma, which includes 270 single family homes, a 2-acre park, and other amenities. However, the project requires the construction of a 3-mile sewer trunk line, which will eventually serve the entire 2,700 home Specific Plan area.

### Improvement: North Selma / Dinuba Trunk Line

- KB Homes / Raven Homes, Tract Map No. 6019: **336 SFRs**

KB Homes and local builder Raven Homes are planning a 336 single family home subdivision with a 3-acre park in North Selma. The project requires the construction of a parallel 27" sewer line on Dinuba Ave to Thompson Ave.

### Improvement: Clarkson Lift Station / Sunset Lift Station / Nebraska 10" Parallel Gravity Main / 18" Saginaw Line

Clarkson Lift Station collects all wastewater in West Selma (west of Hwy 99) and south of Rose Ave. Currently, the lift station is at maximum capacity and flows cannot be increased by new development. Additionally, a smaller lift station (Rose) and sections of existing sewer lines are in need of upgrades to support additional flows. The following are planned, active projects which depend on Clarkson Lift Station and downstream sewer upgrades:

- *Yanez Subdivision, Tract Map No. 6401: 175 SFRs*  
175 single family homes and a 2 acre park. This project is currently in the annexation and subdivision map approval process.
- *Southwest Nebraska/Highland Ave Mixed Use Project: 220 SFRs, 100 Multifamily (MF) units*  
Currently in Site Plan Review Phase, this project is a combination of two projects by different adjacent property owners, which will include 220 single family homes, a 100-unit senior living facility, a hotel and event center (currently under contract with the property owner), a Dairy Queen, office/retail space, and 5 acres of park/open space.
- *Northeast Nebraska/Highland Multifamily/Commercial Project: 165 MF units*  
Plans and environmental review are currently underway for an approximately 165-unit multifamily project, as well as commercial space along Nebraska Ave.
- *Nebraska Ave Multifamily Infill Project: 82 MF Units*  
An 82-unit apartment complex is planned in an infill lot on Nebraska Ave adjacent to an existing apartment complex. A planned Phase 2 will include an adjacent commercial use.

## Exhibit A

- *Selma Crossings*

Currently Planned for Regional Commercial uses, the property owner hopes to develop 60 acres for warehousing/distribution and potentially food manufacturing/industrial uses.

Improvement: Rose Lift Station Upgrade / Floral to Highland/Rose 18" Gravity Main / Highland Ave to Rose 18" Line to Rose LS

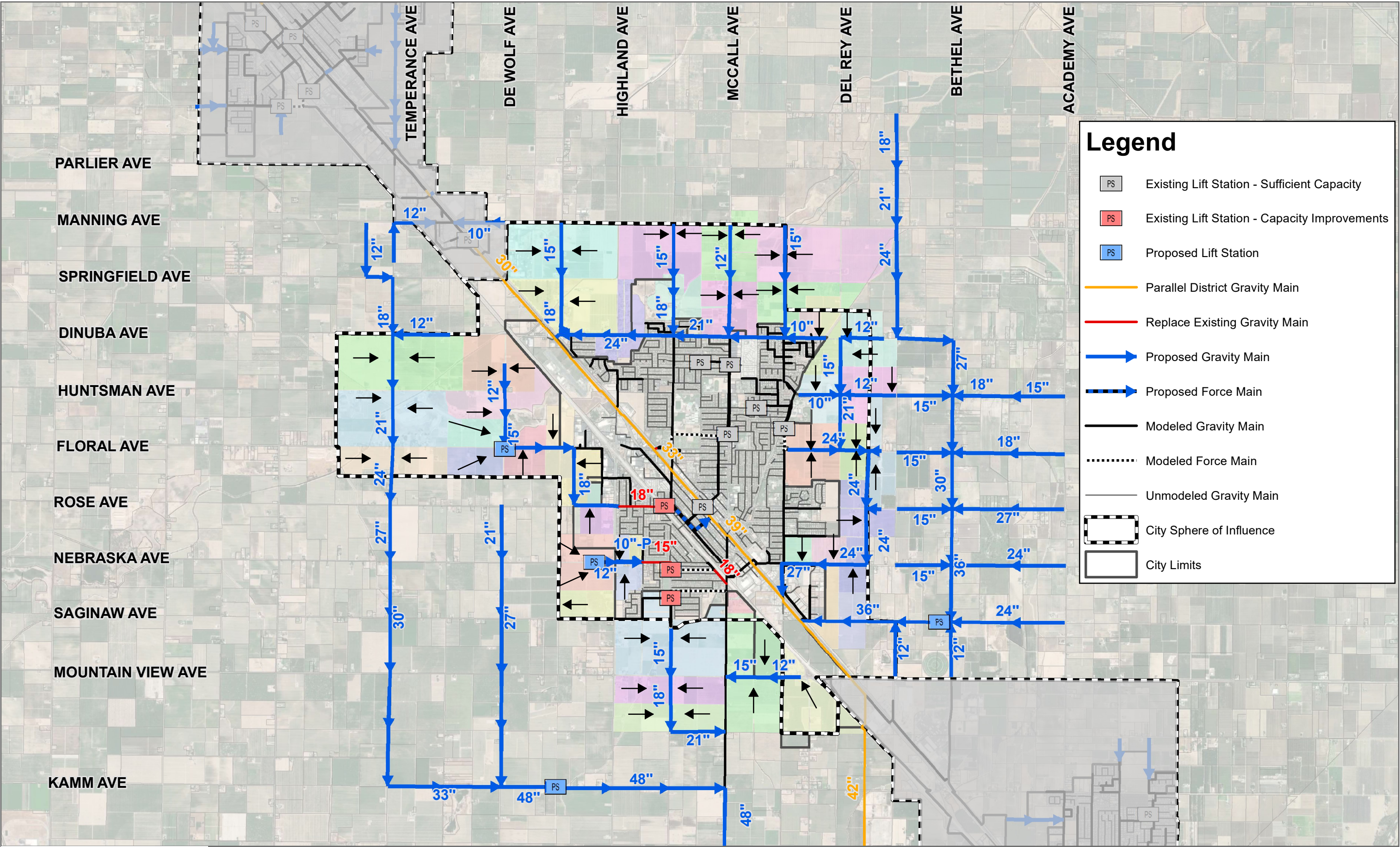
- *Selma Grove Commercial Center*

Nearly 53 acres of regional commercial space is planned on Floral Ave and Hwy 99, including a proposed movie theater. This would be adjacent to a currently under-construction Hilton Hampton Inn, the Selma Toyota dealership, and a shopping center which currently houses Walmart, Boot Barn, JCPenney, Big 5, Starbucks, Chipotle, The Habit Burger, Burger King, and others.

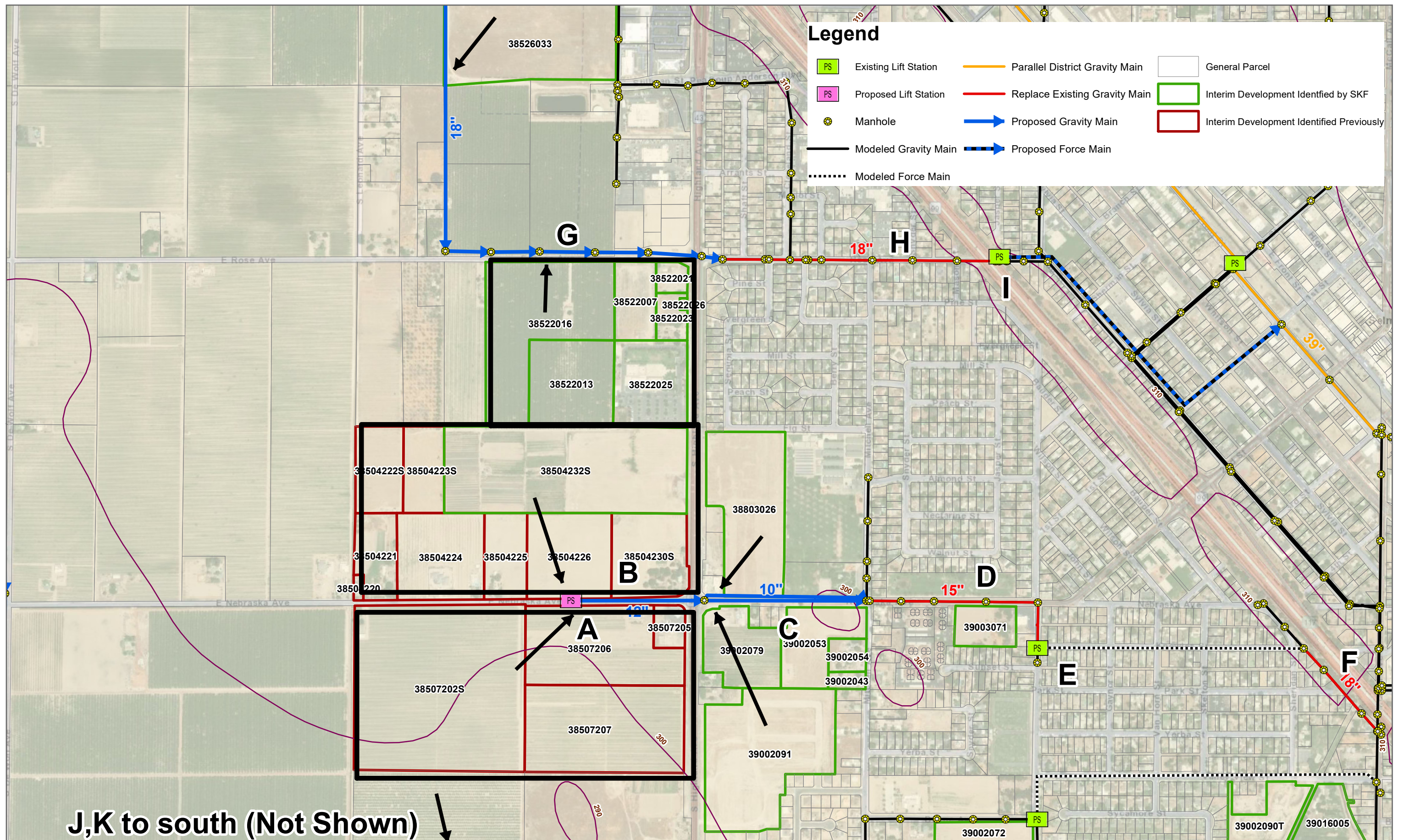
- *39 Acres Mixed Use – 792 MF Units*

A developer is currently in escrow for nearly 40 acres directly across the street from Walmart for a planned multifamily development up to 792 units and restaurant/commercial space.











**Table 1. Proposed Collection System - Selma  
Nebraska/Highland Development**

Improvement	Description	Estimated Construction Cost	Estimated Total Project Cost	Notes
A	Proposed Lift Station serves area shown with a dead lift up to a gravity main. Design Capacity is 450 gpm.	\$724,800	<b>\$1,224,900</b>	
B	Proposed gravity main: 12-inch diameter.	\$224,600	<b>\$379,600</b>	
C	Parallel gravity main proposed alongside existing City 10-inch: 10-inch diameter.	\$246,500	<b>\$416,700</b>	
D	This gravity main reach was previously identified as Project S-9 at 12-inch diameter. New diameter: 15-inch. If instead the existing gravity main is to be relieved with a parallel gravity main, a 12-inch diameter parallel main is required.	\$442,800	<b>\$748,300</b>	
E	Sunset Lift Station previously identified as sufficient. With intensified flows, requires capacity increase from 669 gpm to 900 gpm.	\$750,400	<b>\$975,500</b>	Assumed that hydraulic and electrical components of lift station would require upgrade. Assumed that wet well would require reconfiguration and potential excavation. Assumed that above ground structures were sufficient.
F	Previously identified as Project S-9 with 18-inch diameter. No change required. New vertical layout/survey data needs to be updated to the model if layout is to change given conflicts and constraints in improvement.	\$413,100	<b>\$698,100</b>	Discussion with staff indicates that this will be a difficult project because of utility conflicts and potential permits/easements/coordination.
G	Previously identified as Project S-44 with new construction of 18-inch diameter gravity main. No change required.	\$690,100	<b>\$1,166,200</b>	
H	Previously identified as Project S-22 with upsize to 18-inch diameter. No change required.	\$699,800	<b>\$1,182,600</b>	
I	Rose Street Lift Station can accept flows from the tributary area on the figure without improvement. Build-out design capacity required is increased to 1,900 gpm	\$1,075,600	<b>\$1,398,300</b>	Assumed that hydraulic and electrical components of lift station would require upgrade. Assumed that wet well will require reconfiguration due to increased flows. Assumed that above ground structures were sufficient.
J	Selma Crossing development (to the south, not shown on figure) loaded as indicated. 214 acres are tributary to Clarkson Lift Station. To be conservative, all acreage was classified as commercial, with flow factor of 850 gpd/acre. The resulting generation for Selma Crossing is 182,000 gpd of ADWF (126 gpm).	-	-	
K	Clarkson Lift Station (to the south, not shown on figure), has a current capacity of 1,500 gpm compared to a current design flow of 1,940 gpm. Thus, this lift station is deficient under current conditions. The addition of the flows from the parcels shown on Figure 1 and Figure 2 increases the design flow to 3,400 gpm. The buildout design flow for the lift station is currently 4,200 gpm. This compares to a predicted buildout design flow of 3,000 gpm in the 2016 Master Plan.	\$1,731,240	<b>\$2,925,800</b>	Assumed that hydraulic and electrical components of lift station would require upgrade. Assumed that wet well would require reconfiguration and potential excavation. Assumed that above ground structures were sufficient.
Notes: Estimated Construction Costs are conceptual-level costs appropriate to master planning. These costs assume that improvements are designed and constructed by the District. Estimated Total Costs include a 30% contingency in addition to 30% for District soft costs.				

CITY OF SELMA RESOLUTION NO. \_\_\_\_\_

A RESOLUTION OF THE SELMA CITY COUNCIL AUTHORIZING THE SUBMISSION OF AN APPLICATION TO THE CALIFORNIA INFRASTRUCTURE AND ECONOMIC DEVELOPMENT BANK (“IBANK”) FOR FINANCING A CAPITAL IMPROVEMENT PROJECT, AUTHORIZING THE INCURRING OF AN OBLIGATION PAYABLE TO IBANK FOR THE FINANCING OF A CAPITAL IMPROVEMENT PROJECT IF IBANK APPROVES SAID APPLICATION, DECLARATION OF OFFICIAL INTENT TO REIMBURSE CERTAIN EXPENDITURES FROM THE PROCEEDS OF AN OBLIGATION, AND APPROVING CERTAIN OTHER MATTERS IN CONNECTION THEREWITH

WHEREAS, the California Infrastructure and Economic Development Bank (“IBank”) administers a financing program to assist local governments with the financing of eligible projects in accordance with Section 63000 *et seq.* of the California Government Code (the “Act”); and

WHEREAS, IBank created the Infrastructure State Revolving Fund Program (“ISRF Program”) pursuant to the provision of the Act; and

WHEREAS, IBank has instituted an application process for financing under its ISRF Program; and

WHEREAS, IBank’s Criteria, Priorities and Guidelines for the Selection of Projects for Financing under the ISRF Program, dated February 23, 2016, and as may thereafter be amended from time to time (the “Criteria”), establishes requirements for the financing of projects under the ISRF Program; and

WHEREAS, the City of Selma (“Applicant”) desires to submit an application (“Financing Application”) to IBank under the ISRF Program for financing and refinancing the costs of Selma Wastewater Collection Infrastructure Upgrade Project (“Project”) in an amount not to exceed \$23,000,000; and

WHEREAS, the Act and the Criteria require the Applicant to make, by resolution of its governing body, certain findings prior to a project being selected for financing by IBank; and

WHEREAS, the Applicant expects to incur or pay certain expenditures in connection with the Project from its General Fund that are reimbursable with the proceeds of tax exempt bonds or other tax exempt securities under Federal Tax Law (defined below) prior to incurring indebtedness for the purpose of financing costs associated with the Project on a long-term basis (the “Reimbursement Expenditures”); and



WHEREAS, the Applicant reasonably expects that a financing arrangement (“Obligation”) in an amount not expected to exceed \$23,000,000 will be entered into under and memorialized by one or more financing agreements and related documents (collectively, the “Financing Agreement”) and that certain proceeds of such Obligation will be used to reimburse the Applicant for Reimbursement Expenditures incurred or paid prior to incurring the Obligation; and

WHEREAS, the Applicant acknowledges that IBank funds the ISRF Program, in part, with the proceeds of tax exempt bonds and, as such, has certain compliance obligations that may require it to have the Applicant enter into one or more new financing agreements to replace the Financing Agreement (collectively, the “Replacement Agreement”) on terms and conditions substantially identical to the original Financing Agreement.

NOW, THEREFORE, be it resolved by the City Council of the City of Selma (the “Council”) as follows:

Section 1. The Council hereby approves confirms, ratifies, and affirms all actions of the Applicant’s representatives, employees and officers heretofore taken in connection with, or with respect to, submitting the Financing Application, and the consideration and approval of the Obligation and the Financing Agreement, if IBank approves the Financing Application and the Obligation, and in connection therewith the Council finds and certifies:

- a. The Project facilitates the effective and efficient use of existing and future public resources so as to promote both economic development and conservation of natural resources;
- b. The Project develops and enhances public infrastructure in a manner that will attract, create, and sustain long-term employment opportunities;
- c. That the Project is consistent with the General Plan of the City of Selma;
- d. The proposed financing is appropriate for the Project;
- e. The Project is consistent with the Criteria; and
- f. It has considered (i) the impact of the Project on California’s land resources and the need to preserve such resources; (ii) whether the Project is economically or socially desirable; and (iii) whether the project is consistent with, and in furtherance of the State Environmental Goals and Policy Report (as defined in the Criteria).

Section 2. The Applicant hereby declares its official intent to use proceeds of the Obligation to reimburse itself for the Reimbursement Expenditures with the proceeds of tax exempt bonds or other tax exempt securities issued under the provisions of the Internal Revenue Code of 1986, as amended, and those Treasury Regulations implementing such provisions (collectively, “Federal Tax Law”). This declaration is made solely for purposes of establishing compliance with applicable requirements of Federal Tax Law and its date is controlling for purposes of reimbursement under Federal Tax Law. This declaration does not bind the Applicant to make any expenditure, incur any indebtedness, or proceed with the Project.

Section 3. All of the Reimbursement Expenditures were made no earlier than 60 days prior to the date of this Resolution. The Applicant will allocate proceeds of the Obligation to pay Reimbursement Expenditures within eighteen (18) months of the later of the date the original expenditure was paid or the date the Project was placed in service or abandoned, but in no event more than three (3) years after the original expenditure was paid.

Section 4. The City Manager and his or her designee is hereby authorized and directed to act on behalf of the Applicant in all matters pertaining to the Financing Application, and if IBank approves the Financing Application and the Obligation, the execution of related financial documents, including but not limited to the authority to make payments from general fund revenues and other legally available sources of funds for the repayment of the Obligation and to provide covenants relating to the Obligation and as to any security or collateral securing the Obligation.

Section 5. If the Financing Application and the Obligation is approved by IBank, the City Manager and his or her designee is authorized to negotiate, enter into and sign financing documents and any amendments thereto, including, but not limited to the Financing Agreement and the Replacement Agreement, with IBank for the purposes of financing the Obligation.

Section 6. This Resolution shall become effective immediately upon adoption.

I, the undersigned, hereby certify that the foregoing Resolution was duly and regularly adopted and passed by the City Council of the City of Selma in a regular meeting assembled on the 20th day of June 2022, by the following vote:

AYES

NOES:

ABSENT:

ABSTENTIONS:

IN WITNESS, WHEREOF, I have hereunto set my hand and affixed the seal of said City of Selma this 22<sup>nd</sup> day of June 2022.

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Scott Robertson, Mayor  
City of Selma

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Reyna Rivera, City Clerk

**CITY MANAGER'S/STAFF'S REPORT**  
**CITY COUNCIL MEETING DATE:**

June 20, 2022

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**ITEM NO:** 9.

**SUBJECT:** Consider Designating a Council Representative for the June 22 State Senate Committee Hearing Regarding AB 2780

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**BACKGROUND:** As the Council is aware, AB 2780 (Arambula) is making its way through the State's legislative process. If passed into law, AB 2780 would allow the City of Selma to form an EIFD after all outstanding financial obligations to the State and County have been satisfactorily addressed, eliminating the need for a Finding of Completion from the State regarding redevelopment agency dissolution.

AB 2780 is scheduled for committee hearing on Wednesday, June 22 in the Senate Committee on Governance and Finance. Our Government Affairs consultant, Jason Siegen with CrisCom, has recommended that a member of the City Council attend the hearing and speak in support of the bill, along with the City Manager, Mr. Siegen, and the bill's sponsor, Assemblyman Joaquin Arambula.

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**RECOMMENDATION:** Staff recommends that the City Council designate a Council representative to attend the June 22 Hearing at the State Capitol in support of AB 2780.

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Fernando Santillan, City Manager