

CITY OF SELMA
WORKSHOP/PRE-COUNCIL MEETING
January 20, 2015

The Workshop/pre-Council meeting of the Selma City Council was called to order at 5:01 p.m., in the Council chambers. Council members answering roll call were: Derr, Montijo, Rodriguez, Mayor Pro Tem Avalos, and Mayor Robertson.

Also present were City Manager Grey, City Attorney Costanzo, and interested citizens.

The agenda for this meeting was duly posted in a location visible at all times by the general public seventy-two hours prior to this meeting.

EXECUTIVE SESSION: Mayor Robertson recessed the meeting into Executive Session at 5:03 p.m., to discuss the following: One case of potential litigation pursuant to Government Code Section 54956.9; One Case of Pending litigation City of Selma v. City of Kingsburg; and Terms of sale of city owned .66 acres located at/near Clarkson and McCall APN No. 393-014-63 with agency negotiator City Manager Grey, pursuant to Government Code Section 54956.8;

The meeting reconvened at 6:08 p.m., with Mayor Robertson announcing that no action had been taken.

ADJOURNMENT: There being no further business, the meeting adjourned at 6:09 p.m.

Respectfully submitted,

Reyna Rivera
City Clerk

Scott Robertson
Mayor of the City of Selma

**CITY OF SELMA
REGULAR COUNCIL MEETING
January 20, 2015**

The regular meeting of the Selma City Council was called to order at 6:14 p.m. Council members answering roll call were: Derr, Montijo, Rodriguez, Mayor Pro Tem Avalos, and Mayor Robertson.

Also present were City Manager Grey, City Attorney Costanzo, Community Services Director Kirchner, Fire Chief Kain, Police Chief Garner, and interested citizens.

The agenda for this meeting was duly posted in a location visible at all times by the general public seventy-two hours prior to this meeting.

INVOCATION: Pastor Mark Wikstrom of St. Paul Lutheran Church led the Invocation.

DONATION RECOGNITION: Mayor Robertson presented a Certificate of Appreciation to Mr. David Burkey (not present), for his recent donation to the Arts.

POLICE DEPARTMENT INTRODUCTION AND SWEARING-IN CEREMONY:

Police Chief Garner stepped forward and introduced newly hired Community Service Officer Phillip Marquez to Council. Council welcomed him to the City.

Police Chief Garner then introduced Reserve Officers: Juan Guzman, John Hisson, and newly hired Police Officers: Robert Musso and Omar Hernandez. City Clerk Rivera then administered the Oath of Office to the four Officers. They were all congratulated by Council.

RECESS: At 6:30 p.m., Mayor Robertson called for a short break in the meeting. The meeting then reconvened at 6:38 p.m.

ORAL COMMUNICATIONS: Mr. David Staley, 2450 McCall Avenue, stepped forward representing the Leadership 19th Graduating Class to discuss their class project of replacing the Welcome to Selma signs, and inquired if the City would assist with funding. He further discussed the different fundraisers, and various sign options under consideration.

CONSENT CALENDAR: Council member Montijo requested that agenda item 1.j. be pulled for separate consideration. Motion to approve the remainder of the Consent Calendar was made by Council member Rodriguez, and seconded by Council member Derr. Motion carried with the following vote:

AYES: Rodriguez, Derr, Montijo, Avalos, Robertson

NOES: None

ABSTAIN: None

ABSENT: None

- a. Minutes of the December 1, 2014 workshop/pre-Council meeting approved by standard motion.
- b. Minutes of the December 1, 2014 regular meeting approved by standard motion.
- c. AUTHORIZATION TO FILE NOTICE OF COMPLETION FOR COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) PROJECT NO. 13651, VARIOUS STREET & ALLEY IMPROVEMENT PROJECT- R.J. BERRY CONTRACTOR. Approved by standard motion.
- d. RESOLUTION NO. 2015-1R, A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SELMA AUTHORIZING EXECUTION OF LOCAL AGENCY-STATE AGREEMENT, PROGRAM SUPPLEMENT NO. 026-N TO ADMINISTERING AGENCY FOR FEDERAL AID PROJECT NO. HSIP-5096 (032) COVERING THE PRELIMINARY ENGINEERING FOR PEDESTRIAN IMPROVEMENTS ON THOMPSON BETWEEN DINUBA AND ROSE. Resolution approved by standard motion.
- e. RESOLUTION NO. 2015-2R, A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SELMA AUTHORIZING AND DESIGNATING AUTHORIZED PERSONS TO ESTABLISH AND WITHDRAW FROM BANK ACCOUNTS AT UNION BANK OF CALIFORNIA – CHECKING ACCOUNT. Resolution approved by standard motion.
- f. RESOLUTION NO. 2015-3R, A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SELMA AUTHORIZING AND DESIGNATING AUTHORIZED PERSONS TO ESTABLISH AND WITHDRAW FROM BANK ACCOUNTS AT UNION BANK OF CALIFORNIA – PARKING FINES ACCOUNT. Resolution approved by standard motion.
- g. RESOLUTION NO. 2015-4R, A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SELMA AUTHORIZING AND DESIGNATING AUTHORIZED PERSONS TO ESTABLISH AND WITHDRAW FROM BANK ACCOUNTS AT UNION BANK OF CALIFORNIA – PAYROLL ACCOUNT. Resolution approved by standard motion.
- h. RESOLUTION NO. 2015-5R, A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SELMA AUTHORIZING AND DESIGNATING AUTHORIZED PERSONS TO ESTABLISH AND WITHDRAW FROM BANK ACCOUNTS AT UNION BANK OF CALIFORNIA – PIOC ACCOUNT. Resolution approved by standard motion.
- i. RESOLUTION NO. 2015-6R, A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SELMA AUTHORIZING AND DESIGNATING AUTHORIZED PERSONS TO ESTABLISH AND WITHDRAW FROM BANK ACCOUNTS AT UNION BANK OF CALIFORNIA – GRAFFITI ACCOUNT. Resolution approved by standard motion.
- j. Pulled for separate discussion.

Mr. Chris Ambrose, Recreation Commissioner; Mr. Hector Benavides, Selma Girls Softball League Treasurer; Mr. Josh Fohrney, Selma Little League President; Mr. Ricardo Zamora, Selma Youth Soccer President; Mr. Jesse Zamora, Cal Ripkin President; and Mr. Tony Valenzuela, Selma Bandits President, all stepped forward in agreement of the \$400 flat fee.

After much discussion, motion to remove the current waiver for the Selma Youth Sports Organizations, and allow for the current user fee structure of \$200 per organization to be enforced was made by Mayor Pro Tem Avalos and seconded by Council member Derr. Motion then carried by the following vote:

AYES: Avalos, Derr, Montijo, Rodriguez, Robertson
NOES: None
ABSTAIN: None
ABSENT: None

Council member Rodriguez directed staff to bring this item back to Council at a future time to discuss the increase to the Selma Youth Sports Organizations. After a brief discussion, it was the consensus of Council to bring the matter back at the February 2, 2015 meeting, to discuss the increase of the fee structure to the Selma Youth Sports Organizations.

CONSIDERATION AND NECESSARY ACTION ON AUTHORIZATION FOR CITY MANAGER TO EXECUTE AGREEMENT WITH C.E.I.S. SYSTEMS FOR

READER BOARD SIGN: City Manager Grey reported that the first sign is being proposed at the Floral and Whitson Landscape Island, and that staff is now requesting authorization to execute agreement with C.E.I.S. He further stated that the signs will be fully maintained and supported by C.E.I.S.

After discussion, motion to authorize the City Manager to execute agreement with C.E.I.S. was made by Council member Derr and seconded by Council member Montijo. Motion then carried by the following vote:

AYES: Derr, Montijo, Rodriguez, Avalos, Robertson
NOES: None
ABSTAIN: None
ABSENT: None

CONSIDERATION AND NECESSARY ACTION ON ORDINANCE REPEALING AND REPLACING CHAPTER 18 OF TITLE V OF THE SELMA MUNICIPAL CODE (SMC) RELATING TO “MESSAGE ESTABLISHMENTS” – introduction and

first reading: City Attorney Costanzo discussed the current Ordinance which conflicts with the provisions of Assembly Bill 1147 that became effective January 1, 2015. He further stated that the proposed Ordinance will provide for the City to be in compliance with the new law.

After further discussion, motion to introduce and waive the first reading of AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF SELMA REPEALING AND REPLACING CHAPTER 18 OF TITLE V OF THE SELMA MUNICIPAL CODE RELATING TO MESSAGE ESTABLISHMENTS was made by Council member Rodriguez and seconded by Council member Derr. Motion was carried by the following vote:

AYES: Rodriguez, Derr, Montijo, Avalos, Robertson
NOES: None
ABSTAIN: None
ABSENT: None

DEPARTMENTAL REPORTS: City Manager Grey discussed and distributed the City Manager Report for the first half of the 2015/2016 fiscal year, which provided Council with updated information for the various departments of the City of Selma. After the presentation, City Manager Grey was thanked for his report.

City Attorney Costanzo reported on a request from Council member Rodriguez to add Resolution dedicating revenue to the funding of Parks and Recreation facilities to the February 2, 2015 Council meeting. After much discussion, it was the consensus to add the item for consideration to the Council meeting agenda.

COUNCIL REPORTS: Council member Derr stated that he would be attending an upcoming CASA retreat.

Council member Montijo reminded everyone on the upcoming fundraisers for the Selma Education Foundation and the Girl Scout Cookie Sales. She also reported on attending a League of California Cities conference.

Council member Rodriguez inquired on the time period scheduled for the City Manager evaluation. City Attorney Costanzo stated that the information was outlined in the City Manager contract.

Mayor Pro Tem Avalos reported on attending the Christmas event at the Smart Center, the Mary Poppins Play. He also thanked employees and volunteers of the City of Selma,

including City Manager Grey for complying on the recent request he had received for repairs to the lighting at the Salazar Center.

City Manager Grey stated that recognition for the Salazar Center lights are to the group of Public Works employees who donated their time after hours to repair the lights.

Mayor Robertson acknowledged the volunteers at the Smart Center for all their help, in particular, he mentioned Mr. Jacob Eknolian. He also expressed interest in organizing an employee appreciation day picnic which would not utilize general funds. Mayor Robertson then read and distributed the Mayoral appointment list, and stated that the appointment list is on file in the City Clerk's office.

ADJOURNMENT: There being no further business, the meeting was adjourned at 8:53 p.m.

Respectfully submitted,

Reyna Rivera
City Clerk

Scott Robertson
Mayor of the City of Selma

Resolution Nos: 2015-1R, 2015-2R, 2015-3R, 2015-4R, 2015-5R, 2015-6R, 2015-7R

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

February 2, 2015

ITEM NO:

1. C.

SUBJECT:

Land & Water Conservation Fund (LWCF) Grant Application

BACKGROUND:

On February 14, 1963, President Kennedy's Administration proposed legislation to establish a "Land and Water Conservation Fund" to assist States in planning, acquisition and development of recreation lands. The program is administered by the National Park Service.

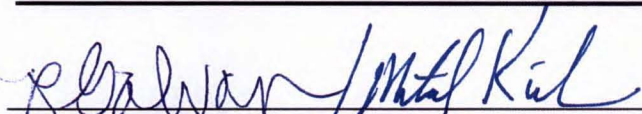
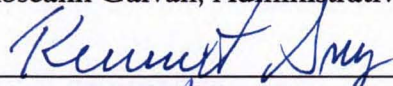
Funds allocated to California are administered by the State of California Department of Parks and Recreation under the provisions of the California Outdoor Recreation Resources Plan Act of 1967. Outer Continental Shelf mineral receipts, sales of federal surplus real property, federal recreation fees, and federal motorboat fuel taxes all serve as funding sources for the LWCF. When a LWCF project is completed, the land within the approved 6 (f) (3) boundary map is placed under federal protection to preserve the public's outdoor recreational use of the site in perpetuity for the benefit of our nation's future generations.

DISCUSSION:

The proposed project will include two portable restrooms that will be earmarked for Shafer and Lincoln Parks. Since the units are portable, it will allow them to be used at other City facilities if necessary. The grant requires at least a 50% match. This will allow the City to purchase one restroom and receive one at no cost if the grant is funded.

| | | |
|---|--|---|
| <u>COST:</u> (Enter cost of item to be purchased in box below) | | <u>BUDGET IMPACT:</u> (Enter amount this non-budgeted item will impact this years' budget in box below – if budgeted, enter NONE). |
| Total Project Cost \$100,000 Grant Funding \$50,000 | | No impact to 2014-15 budget. |
| <u>FUNDING:</u> (Enter the funding source for this item in box below – if fund exists, enter the balance in the fund). | | <u>ON-GOING COST:</u> (Enter the amount that will need to be budgeted each year in box below – if one-time cost, enter NONE). |
| Funding Source: Park Impact Fees Fund Balance: Will be included in 2015-16 budget. | | The monies for the match will be included in the 2015-16 budget. |

RECOMMENDATION: Approve resolution to authorize City Manager to submit grant application and sign any agreements if grant is awarded.

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|---|------------------|
|  | January 26, 2015 |
| Mikal Kirchner, Director Recreation & Comm. Svcs. | Date |
| Roseann Galvan, Administrative Analyst | |
|  | 2/2/2015 |
| Kenneth Grey, City Manager | Date |
|  | 1/28/15 |
| Steven Yribarren, Financial Consultant | Date |

We _____ and _____
 Ken Grey, City Manager Steve Yribarren, Financial Consultant

do hereby agree that the funding for the above is correct and that enough funds exist to cover the expenditure.

RESOLUTION NO. 2015 - __R

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SELMA,
CA. APPROVING THE APPLICATION FOR LAND AND WATER
CONSERVATION FUND –
PARK RESTROOM FACILITY PROJECT**

WHEREAS, the Congress under Public Law 88-578 has authorized the establishment of a federal Land and Water Conservation Fund Grant-In-Aid program, providing matching funds to the State of California and its political subdivisions for acquiring lands and developing facilities for public outdoor recreation purposes; and

WHEREAS, the California Department of Parks and Recreation is responsible for administration of the program in the State, setting up necessary rules and procedures governing applications by local agencies under the program; and

WHEREAS, the applicant certifies by resolution the approval of the application and the availability of eligible matching funds prior to submission of the application to the State; and

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Selma hereby:

1. Approves the filing of an application for Land and Water Conservation Fund assistance for the proposed; Park Restroom Upgrade Project.
2. Agrees to abide by Section 6 (F) (3) of Public Law 88-578 which states “No property acquired or developed with assistance under this section shall, without the approval of the National Secretary of the Interior, be converted to other than public outdoor recreation uses. The Secretary shall approve such conversion to other than public outdoor recreation uses. The Secretary shall approve such conversion only if he finds it to be in accord with the then existing comprehensive statewide outdoor recreation plan and only upon such conditions as he deems necessary to assure the substitution of other recreation properties of at least equal fair market value and of reasonably equivalent usefulness and location.
3. Certifies that said agency has matching funds from eligible source(s) and can finance 100 percent of the project, which up to half may be reimbursed; and.
4. Appoints the City Manager as agent of the Applicant to conduct all negotiations and execute and submit all documents, including but not limited to, applications contracts, amendments, payment requests, and compliance with all applicable current state and federal laws which may be necessary for the completion of the aforementioned project.

The foregoing resolution was duly approved at a regular meeting held on the 2nd day of February, 2015 by the following vote, to wit:

AYES: COUNCIL MEMBERS:

NOES: COUNCIL MEMBERS:

ABSENT: COUNCIL MEMBERS:

ABSTAIN: COUNCIL MEMBERS:

Scott Robertson, Mayor

ATTEST:

Reyna Rivera, City Clerk

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

February 2, 2015

ITEM NO:

1. d.

SUBJECT:

Consideration and necessary action on Resolution adopting the amended Section 125 Plan ("Cafeteria Plan") year ending December 31, 2015.

DISCUSSION:

The City of Selma has a Section 125 Plan ("Cafeteria Plan"). The "Cafeteria Plan" is designed to allow eligible employees to pay for his or her share of contributions under one or more insurance plans on a pre-tax salary reduction basis.

Ameriflex acts as the Third Party Administrator (TPA) providing compliance services for the City of Selma Cafeteria Plan. The City of Selma Section 125 Plan has been amended by Ameriflex to reflect the January 1, 2015 through December 31, 2015 plan year in compliance with Section 125 of the Internal Revenue Code regulations.

RECOMMENDATION: Approve Resolution adopting the amended Section 125 Plan (“Cafeteria Plan”) for 2015 in compliance with Section 125 of the Internal Revenue Code regulations.

1/26/15
Date

2/2/2015
Date

do hereby agree that the funding for the above is correct and that enough funds exist to cover the expenditure.

RESOLUTION NO. 2015- R

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SELMA
ADOPTING THE AMENDED CAFETERIA PLAN
YEAR ENDING DECEMBER 31, 2015**

WHEREAS, Ameriflex acts as the Third Party Administrator (TPA) providing compliance services for the City of Selma Cafeteria Plan; and

WHEREAS, the City of Selma Cafeteria Plan has been amended by Ameriflex to reflect the January 1, 2015 through December 31, 2015 plan year in compliance with Section 125 of the Internal Revenue Code requirements; and

NOW, THEREFORE, BE IT RESOLVED as follows:

1. That the City of Selma hereby adopts the Cafeteria Plan effective January 1, 2015 through December 31, 2015. Attached hereto as Exhibit A are the Plan Documents and Summary Plan Description.
2. The City Council of the City of Selma authorizes the City Manager to execute and deliver to the Plan Administrator all required plan documents.
3. The City Council of the City of Selma directs Plan Administrator to take such actions that are deemed necessary and proper in order to implement the amended Plan, and to set up adequate accounting and administrative procedures to provide benefits under the Plan.

The foregoing resolution was duly approved at a regular meeting held on the 2nd day of February, 2015 by the following vote, to wit:

| | |
|----------|------------------|
| AYES: | COUNCIL MEMBERS: |
| NOES: | COUNCIL MEMBERS: |
| ABSTAIN: | COUNCIL MEMBERS: |
| ABSENT: | COUNCIL MEMBERS: |

Scott Robertson
Mayor

Reyna Rivera
City Clerk

THE CITY OF SELMA CAFETERIA PLAN

ARTICLE I. Introductory Provisions

City of Selma ("the Employer") hereby establishes the City of Selma Cafeteria Plan ("the Plan") effective January 01 2015 ("the Effective Date"). Capitalized terms used in this Plan that are not otherwise defined shall have the meanings set forth in Article II.

This Plan is designed to allow an Eligible Employee to pay for his or her share of Contributions under one or more Insurance Plans on a pre-tax Salary Reduction basis.

This Plan is intended to qualify as a "cafeteria plan" under Code § 125 and the regulations issued thereunder. The terms of this document shall be interpreted to accomplish that objective.

Although reprinted within this document, the different components of this Plan shall be deemed separate plans for purposes of administration and all reporting and nondiscrimination requirements imposed on such components by the Code.

ARTICLE II. Definitions

"Benefits" means the Premium Payment Benefits.

"Benefit Package Option" means a qualified benefit under Code § 125(f) that is offered under a cafeteria plan, or an option for coverage under an underlying accident or health plan (such as an indemnity option, an HMO option, or a PPO option under an accident or health plan).

"Change in Status" has the meaning described in Section 4.6.

"COBRA" means the Consolidated Omnibus Budget Reconciliation Act of 1985, as amended.

"Code" means the Internal Revenue Code of 1986, as amended.

"Contributions" means the amount contributed to pay for the cost of Benefits (including self-funded Benefits as well as those that are insured), as calculated under Section 6.2 for Premium Payment Benefits.

"Committee" means the Benefits Committee (or the equivalent thereof) of City of Selma

"Compensation" means the wages or salary paid to an Employee by the Employer, determined prior to (a) any Salary Reduction election under this Plan; (b) any salary reduction election under any other cafeteria plan; and (c) any compensation reduction under any Code § 132(f)(4) plan; but determined after (d) any salary deferral elections under any Code § 401(k), 403(b), 408(k), or 457(b) plan or arrangement. Thus, "Compensation" generally means wages or salary paid to an Employee by the Employer, as reported in Box 1 of Form W-2, but adding back any wages or salary forgone by virtue of any election described in (a), (b), or (c) of the preceding sentence.

"Dental Insurance Benefits" means the Employee's Dental Insurance Plan coverage for purposes of this Plan.

"Dental Insurance Plan(s)" means the plan(s) that the Employer maintains for its Employees (and for their Spouses and Dependents that may be eligible under the terms of such plan(s)) providing dental benefits through a group insurance policy or policies. The Employer may substitute, add, subtract, or revise at any time the menu of such plans and/or the benefits, terms, and conditions of any such plans. Any such substitution, addition, subtraction, or revision will be communicated to Participants and will automatically be incorporated by reference under this Plan.

"Dependent" means any individual who is a tax dependent of the Participant as defined in Code § 152, with the

following exceptions: (a) for purposes of accident or health coverage (to the extent funded under the Premium Payment Component, and for purposes of the Health FSA Component), (1) a dependent is defined as in Code § 152, determined without regard to subsections (b)(1), (b)(2), and (d)(1)(B) thereof; and (2) any child to whom IRS Rev. Proc. 2-008-48 applies. Furthermore, notwithstanding anything in the foregoing that may be to the contrary, a "Dependent" shall also include for purposes of any accident or health coverage provided under this plan a child of a Participant who has not attained age 27 by the end of any given taxable year.

"Earned Income" means all income derived from wages, salaries, tips, self-employment, and other Compensation (such as disability or wage continuation benefits), but only if such amounts are includible in gross income for the taxable year. Earned income does not include any other amounts excluded from earned income under Code § 32(c)(2), such as amounts received under a pension or annuity or pursuant to workers' compensation.

"Effective Date" of this Plan has the meaning described in Article 1.

"Election Form/Salary Reduction Agreement" means the form provided by the Administrator for the purpose of allowing an Eligible Employee to participate in this Plan by electing Salary Reductions to pay for Premium Payment Benefits. This form may be in either paper or electronic form at the Employer's discretion in accordance with the procedures detailed in Article IV.

"Eligible Employee" means an Employee eligible to participate in this Plan, as provided in Section 3.1.

"Employee" means an individual that the Employer classifies as a common-law employee and who is on the Employer's W-2 payroll, but does not include the following: (a) any leased employee (including but not limited to those individuals defined as leased employees in Code § 414(n)) or an individual classified by the Employer as a contract worker, independent contractor, temporary employee, or casual employee for the period during which such individual is so classified, whether or not any such individual is on the Employer's W-2 payroll or is determined by the IRS or others to be a common-law employee of the Employer; (b) any individual who performs services for the Employer but who is paid by a temporary or other employment or staffing agency for the period during which such individual is paid by such agency, whether or not such individual is determined by the IRS or others to be a common-law employee of the Employer; (c) ****reserved;**** (d) any self-employed individual; (e) any partner in a partnership; (f) any more-than-2% shareholder in a Subchapter S corporation. The term "Employee" does include "former Employees" for the limited purpose of allowing continued eligibility for benefits under the Plan for the remainder of the Plan Year in which an Employee ceases to be employed by the Employer, but only to the extent specifically provided elsewhere under this Plan.

"Employer" means City of Selma, and any Related Employer that adopts this Plan with the approval of City of Selma. Related Employers that have adopted this Plan, if any, are listed in Appendix A of this Plan. However, for purposes of Articles XI and XIV and Section 15.3, "Employer" means only City of Selma.

"Employment Commencement Date" means the first regularly scheduled working day on which the Employee first performs an hour of service for the Employer for Compensation.

"ERISA" means the Employee Retirement Income Security Act of 1974, as amended.

"FMLA" means the Family and Medical Leave Act of 1993, as amended.

"Health Insurance Benefits" means any insurance benefits providing medical or other health insurance coverage through a group insurance policy or policies.

"HIPAA" means the Health Insurance Portability and Accountability Act of 1996, as amended.

"HMO" means the health maintenance organization Benefit Package Option under the Medical Insurance Plan.

"Hospital Indemnity Benefits" means the Employee's Hospital Indemnity Plan coverage for purposes of this Plan.

"Hospital Indemnity Plan(s)" means the plan(s) that the Employer maintains for its Employees (and for their Spouses and Dependents that may be eligible under the terms of such plan(s)) providing certain indemnity benefits in the event of hospitalization or other similar medical event through a group insurance policy or policies. The Employer may substitute, add, subtract, or revise at any time the menu of such plans and/or the benefits, terms, and conditions of any such plans. Any such substitution, addition, subtraction, or revision will be communicated to Participants and will automatically be incorporated by reference under this Plan.

"HRA" means a health reimbursement arrangement as defined in IRS Notice 2002-45.

"Insurance Benefits" means benefits offered through the Insurance Plans.

"Insurance Plan(s)" means a plan or plans offering benefits through a group insurance policy or policies.

"Medical Insurance Benefits" means the Employee's Medical Insurance Plan coverage for purposes of this Plan.

"Medical Insurance Plan(s)" means the plan(s) that the Employer maintains for its Employees (and for their Spouses and Dependents that may be eligible under the terms of such plan), providing major medical type benefits through a group insurance policy or policies (with HMO and PPO options). The Employer may substitute, add, subtract, or revise at any time the menu of such plans and/or the benefits, terms, and conditions of any such plans. Any such substitution, addition, subtraction, or revision will be communicated to Participants and will automatically be incorporated by reference under this Plan.

"Open Enrollment Period" with respect to a Plan Year means any period before the beginning of the Plan Year that may be prescribed by the Administrator as the period of time in which Employees who will be Eligible Employees at the beginning of the Plan Year may elect benefits.

"Participant" means a person who is an Eligible Employee and who is participating in this Plan in accordance with the provisions of Article III. Participants include (a) those who elect one or more of the Medical Insurance Benefits and (b) those who elect instead to receive their full salary in cash and to pay for their share of their Contributions under the Medical Insurance Plan.

"Period of Coverage" means the Plan Year, with the following exceptions: (a) for Employees who first become eligible to participate, it shall mean the portion of the Plan Year following the date on which participation commences, as described in Section 3.1; and (b) for Employees who terminate participation, it shall mean the portion of the Plan Year prior to the date on which participation terminates, as described in Section 3.2.

"Plan" means the City of Selma Cafeteria Plan as set forth herein and as amended from time to time.

"Plan Administrator" means the City of Selma Human Resources Manager or the equivalent thereof for City of Selma, who has the full authority to act on behalf of the Plan Administrator, except with respect to appeals, for which the Committee has the full authority to act on behalf of the Plan Administrator, as described in Section 13.1.

"Plan Year" means the 12-month period commencing January 01 2015 and ending on December 31 2015, except in the case of a short plan year representing the initial Plan Year or where the Plan Year is being changed, in which case the Plan Year shall be the entire short plan year.

"PPO" means the preferred provider organization Benefit Package Option under the Medical Insurance Plan.

"Premium Payment Benefits" means the Premium Payment Benefits that are paid for on a pre-tax Salary Reduction basis as described in Section 6.1.

“Premium Payment Component” means the Component of this Plan described in Article VI.

“QMCSO” means a qualified medical child support order, as defined in ERISA § 609(a).

“Related Employer” means any employer affiliated with City of Selma that, under Code § 414(b), § 414(c), or § 414(m), is treated as a single employer with City of Selma for purposes of Code § 125(g)(4).

“Salary Reduction” means the amount by which the Participant’s Compensation is reduced and applied by the Employer under this Plan to pay for one or more of the Benefits, as permitted for the applicable Component, before any applicable state and/or federal taxes have been deducted from the Participant’s Compensation (i.e., on a pre-tax basis).

“Spouse” means an individual who is legally married to a Participant as determined under applicable state law (and who is treated as a spouse under the Code).

“Vision Insurance Benefits” means the Employee’s Vision Insurance Plan coverage for purposes of this Plan.

“Vision Insurance Plan(s)” means the plan(s) that the Employer maintains for its Employees (and for their Spouses and Dependents that may be eligible under the terms of such plan(s)) providing vision benefits through a group insurance policy or policies. The Employer may substitute, add, subtract, or revise at any time the menu of such plans and/or the benefits, terms, and conditions of any such plans. Any such substitution, addition, subtraction, or revision will be communicated to Participants and will automatically be incorporated by reference under this Plan.

ARTICLE III. Eligibility and Participation

3.1 Eligibility to Participate

An individual is eligible to participate in this Plan if the individual: (a) is an Employee; (b) is working 20 hours or more per week; and (c) has been employed by the Employer for a consecutive period of 30 days, counting his or her Employment Commencement Date as the first such day. Eligibility for Premium Payment Benefits may also be subject to the additional requirements, if any, specified in the Medical Insurance Plan. Once an Employee has met the Plan’s eligibility requirements, the Employee may elect coverage effective the first day of the next calendar month, in accordance with the procedures described in Article IV.

3.2 Termination of Participation

A Participant will cease to be a Participant in this Plan upon the earlier of:

- the termination of this Plan; or
- the date on which the Employee ceases (because of retirement, termination of employment, layoff, reduction of hours, or any other reason) to be an Eligible Employee. Notwithstanding the foregoing, for purposes of pre-taxing COBRA coverage certain Employees may continue eligibility for certain periods on the terms and subject to the restrictions described in Section 6.4 for Insurance Benefits.

Termination of participation in this Plan will automatically revoke the Participant’s elections. The Medical Insurance Benefits will terminate as of the date specified in the Medical Insurance Plan.

3.3 Participation Following Termination of Employment or Loss of Eligibility

If a Participant terminates his or her employment for any reason, including (but not limited to) disability, retirement, layoff, or voluntary resignation, and then is rehired within 30 days or less after the date of a termination of employment,

then the Employee will be reinstated with the same elections that such individual had before termination. If a former Participant is rehired more than 30 days following termination of employment and is otherwise eligible to participate in the Plan, then the individual may make new elections as a new hire as described in Section 3.1. Notwithstanding the above, an election to participate in the Premium Payment Component will be reinstated only to the extent that coverage under the Medical Insurance Plan (here, major medical insurance) is reinstated. If an Employee (whether or not a Participant) ceases to be an Eligible Employee for any reason (other than for termination of employment), including (but not limited to) a reduction of hours, and then becomes an Eligible Employee again, the Employee must complete the waiting period described in Section 3.1 before again becoming eligible to participate in the Plan.

3.4 FMLA Leaves of Absence

(a) Health Benefits. Notwithstanding any provision to the contrary in this Plan, if a Participant goes on a qualifying leave under the FMLA, then to the extent required by the FMLA, the Employer will continue to maintain the Participant's Health Insurance Benefits on the same terms and conditions as if the Participant were still an active Employee. That is, if the Participant elects to continue his or her coverage while on leave, the Employer will continue to pay its share of the Contributions.

An Employer may require participants to continue all Health Insurance Benefits coverage for Participants while they are on paid leave (provided that Participants on non-FMLA paid leave are required to continue coverage). If so, the Participant's share of the Contributions shall be paid by the method normally used during any paid leave (for instance, on a pre-tax Salary Reduction basis).

In the event of unpaid FMLA leave (or paid FMLA leave where coverage is not required to be continued), a Participant may elect to continue his or her Health Insurance Benefits during the leave. If the Participant elects to continue coverage while on FMLA leave, then the Participant may pay his or her share of the Contributions in one of the following ways:

- with after-tax dollars, by sending monthly payments to the Employer by the due date established by the Employer;
- with pre-tax dollars, by having such amounts withheld from the Participant's ongoing Compensation (if any), including unused sick days and vacation days, or pre-paying all or a portion of the Contributions for the expected duration of the leave on a pre-tax Salary Reduction basis out of pre-leave Compensation. To pre-pay the Contributions, the Participant must make a special election to that effect prior to the date that such Compensation would normally be made available (pre-tax dollars may not be used to fund coverage during the next Plan Year); or
- under another arrangement agreed upon between the Participant and the Plan Administrator (e.g., the Plan Administrator may fund coverage during the leave and withhold "catch-up" amounts from the Participant's Compensation on a pre-tax or after-tax basis) upon the Participant's return.

If the Employer requires all Participants to continue Health Insurance Benefits during an unpaid FMLA leave, then the Participant may elect to discontinue payment of the Participant's required Contributions until the Participant returns from leave. Upon returning from leave, the Participant will be required to repay the Contributions not paid by the Participant during the leave. Payment shall be withheld from the Participant's Compensation either on a pre-tax or after-tax basis, as agreed to by the Plan Administrator and the Participant.

If a Participant's Health Insurance Benefits coverage ceases while on FMLA leave (e.g., for non-payment of required contributions), then the Participant is permitted to re-enter the Medical Insurance Benefits upon return from such leave on the same basis as when the Participant was participating in the Plan prior to the leave, or as otherwise required by the FMLA. In addition, the Plan may require Participants whose Health Insurance Benefits coverage terminated during the leave to be reinstated in such coverage upon return from a period of unpaid leave, provided that Participants who return from a period of unpaid, non-FMLA leave are required to be reinstated in such coverage.

(b) Non-Health Benefits. If a Participant goes on a qualifying leave under the FMLA, then entitlement to non-health benefits is to be determined by the Employer's policy for providing such Benefits when the Participant is on non-FMLA leave, as described in Section 3.5. If such policy permits a Participant to discontinue contributions while on leave, then the Participant will, upon returning from leave, be required to repay the Contributions not paid by the Participant during

the leave. Payment shall be withheld from the Participant's Compensation either on a pre-tax or after-tax basis, as may be agreed upon by the Plan Administrator and the Participant or as the Plan Administrator otherwise deems appropriate.

3.5 Non-FMLA Leaves of Absence If a Participant goes on an unpaid leave of absence that does not affect eligibility, then the Participant will continue to participate and the Contributions due for the Participant will be paid by pre-payment before going on leave, by after-tax contributions while on leave, or with catch-up contributions after the leave ends, as may be determined by the Plan Administrator. If a Participant goes on an unpaid leave that affects eligibility, then the election change rules detailed in Article IV will apply.

ARTICLE IV. Method and Timing of Elections; Irrevocability of Elections

4.1 Elections When First Eligible

An Employee who first becomes eligible to participate in the Plan mid-year may elect to commence participation in one or more Benefits on the first day of the month after the eligibility requirements have been satisfied, provided that an Election Form/Salary Reduction Agreement is submitted to the Plan Administrator before the first day of the month in which participation will commence. An Employee who does not elect benefits when first eligible may not enroll until the next Open Enrollment Period, unless an event occurs that would justify a mid-year election change, as described in Article IV.

The Employer reserves the right, within its discretion, to allow or require any or all of the election procedures detailed in this Article 4.1 to be performed electronically.

Benefits shall be subject to the additional requirements, if any, specified in the Medical Insurance Plan. The provisions of this Plan are not intended to override any exclusions, eligibility requirements, or waiting periods specified in any Insurance Plans.

4.2 Elections During Open Enrollment Period

During each Open Enrollment Period with respect to a Plan Year, the Plan Administrator shall provide an Election Form/Salary Reduction Agreement to each Employee who is eligible to participate in this Plan. The Election Form/Salary Reduction Agreement shall enable the Employee to elect to participate in the various Components of this Plan for the next Plan Year and to authorize the necessary Salary Reductions to pay for the Benefits elected. The Election Form/Salary Reduction Agreement must be returned to the Plan Administrator on or before the last day of the Open Enrollment Period, and it shall become effective on the first day of the next Plan Year. If an Eligible Employee fails to return the Election Form/Salary Reduction Agreement during the Open Enrollment Period, then the Employee may not elect any Benefits under this Plan until the next Open Enrollment Period, unless an event occurs that would justify a mid-year election change, as described in Article IV.

The Employer reserves the right, within its discretion, to allow or require any or all of the election procedures detailed in this Article 4.2 to be performed electronically.

4.3 Failure of Eligible Employee to File an Election Form/Salary Reduction Agreement

If an Eligible Employee fails to file an Election Form/Salary Reduction Agreement within the time period described in Sections 4.1 and 4.2, then the Employee may not elect any Benefits under the Plan (a) until the next Open Enrollment Period; or (b) until an event occurs that would justify a mid-year election change, as described in Article IV. If an Employee who fails to file an Election Form/Salary Reduction Agreement is eligible for Medical Insurance Benefits and

has made an effective election for such Benefits, then the Employee's share of the Contributions for such Benefits will be paid with after-tax dollars outside of this Plan until such time as the Employee files, during a subsequent Open Enrollment Period (or after an event occurs that would justify a mid-year election change as described in Article IV), a timely Election Form/Salary Reduction Agreement to elect Premium Payment Benefits. Until the Employee files such an election, the Employer's portion of the Contribution will also be paid outside of this Plan.

4.4 Irrevocability of Elections

Unless an exception applies (as described in this Article IV), a Participant's election under the Plan is irrevocable for the duration of the Period of Coverage to which it relates.

Unless otherwise noted in this section, a Participant's election under the Plan is irrevocable for the duration of the Period of Coverage to which it relates. In other words, unless an exception applies, the Participant may not change any elections for the duration of the Period of Coverage regarding:

- Participation in this Plan;
- Salary Reduction amounts; or
- election of particular Benefit Package Options.

4.5 Procedure for Making New Election If Exception to Irrevocability Applies

(a) Timeframe for Making New Election. A Participant (or an Eligible Employee who, when first eligible under Section 3.1 or during the Open Enrollment Period, declined to be a Participant) may make a new election within 30 days of the occurrence of an event described in Section 4.6 or 4.7, as applicable, but only if the election under the new Election Form/Salary Reduction Agreement is made on account of and is consistent with the event and if the election is made within any specified time period (e.g., for Sections 4.7(d) through 4.7(j), within 30 days after the events described in such Sections unless otherwise required by law). Notwithstanding the foregoing, a Change in Status (e.g., a divorce or a dependent's losing dependent status) that results in a beneficiary becoming ineligible for coverage under the Medical Insurance Plan shall automatically result in a corresponding election change, whether or not requested by the Participant within the normal 30-day period.

(b) Effective Date of New Election. Elections made pursuant to this Section 4.5 shall be effective for the balance of the Period of Coverage following the change of election unless a subsequent event allows for a further election change. Except as provided in Section 4.7(e) for HIPAA special enrollment rights in the event of birth, adoption, or placement for adoption, all election changes shall be effective on a prospective basis only (i.e., election changes will become effective no earlier than the first day of the next calendar month following the date that the election change was filed, but, as determined by the Plan Administrator, election changes may become effective later to the extent that the coverage in the applicable Benefit Package Option commences later).

4.6 Change in Status Defined

Participant may make a new election upon the occurrence of certain events as described in Section 4.7, including a Change in Status, for the applicable Component. "Change in Status" means any of the events described below, as well as any other events included under subsequent changes to Code § 125 or regulations issued thereunder, which the Plan Administrator, in its sole discretion and on a uniform and consistent basis, determines are permitted under IRS regulations and under this Plan:

(a) Legal Marital Status. A change in a Participant's legal marital status, including marriage, death of a Spouse, divorce, legal separation, or annulment;

(b) Number of Dependents. Events that change a Participant's number of Dependents, including birth, death, adoption, and placement for adoption;

(c) *Employment Status.* Any of the following events that change the employment status of the Participant or his or her Spouse or Dependents: (1) a termination or commencement of employment; (2) a strike or lockout; (3) a commencement of or return from an unpaid leave of absence; (4) a change in worksite; and (5) if the eligibility conditions of this Plan or other employee benefits plan of the Participant or his or her Spouse or Dependents depend on the employment status of that individual and there is a change in that individual's status with the consequence that the individual becomes (or ceases to be) eligible under this Plan or other employee benefits plan, such as if a plan only applies to salaried employees and an employee switches from salaried to hourly-paid, union to non-union, or full-time to part-time (or vice versa), with the consequence that the employee ceases to be eligible for the Plan;

(d) *Dependent Eligibility Requirements.* An event that causes a Dependent to satisfy or cease to satisfy the Dependent eligibility requirements for a particular benefit, such as attaining a specified age, or any similar circumstance; and

(e) *Change in Residence.* A change in the place of residence of the Participant or his or her Spouse or Dependents.

4.7 Events Permitting Exception to Irrevocability Rule

A Participant may change an election as described below upon the occurrence of the stated events for the applicable Component of this Plan:

(a) *Open Enrollment Period.* A Participant may change an election during the Open Enrollment Period.

(b) *Termination of Employment.* A Participant's election will terminate under the Plan upon termination of employment in accordance with Sections 3.2 and 3.3, as applicable.

(c) *Leaves of Absence.* A Participant may change an election under the Plan upon FMLA leave in accordance with Section 3.4 and upon non-FMLA leave in accordance with Section 3.5.

(d) *Change in Status.* A Participant may change his or her actual or deemed election under the Plan upon the occurrence of a Change in Status (as defined in Section 4.6), but only if such election change is made on account of and corresponds with a Change in Status that affects eligibility for coverage under a plan of the Employer or a plan of the Spouse's or Dependent's employer (referred to as the general consistency requirement). A Change in Status that affects eligibility for coverage under a plan of the Employer or a plan of the Spouse's or Dependent's employer includes a Change in Status that results in an increase or decrease in the number of an Employee's family members (i.e., a Spouse and/or Dependents) who may benefit from the coverage.

(1) *Loss of Spouse or Dependent Eligibility; Special COBRA Rules.* For a Change in Status involving a Participant's divorce, annulment or legal separation from a Spouse, the death of a Spouse or a Dependent, or a Dependent's ceasing to satisfy the eligibility requirements for coverage, a Participant may only elect to cancel accident or health insurance coverage for (a) the Spouse involved in the divorce, annulment, or legal separation; (b) the deceased Spouse or Dependent; or (c) the Dependent that ceased to satisfy the eligibility requirements. Canceling coverage for any other individual under these circumstances would fail to correspond with that Change in Status. Notwithstanding the foregoing, if the Participant or his or her Spouse or Dependent becomes eligible for COBRA (or similar health plan continuation coverage under state law) under the Employer's plan (and the Participant remains a Participant under this Plan in accordance with Section 3.2), then the Participant may increase his or her election to pay for such coverage (this rule does not apply to a Participant's Spouse who becomes eligible for COBRA or similar coverage as a result of divorce, annulment, or legal separation).

(2) *Gain of Coverage Eligibility Under Another Employer's Plan.* For a Change in Status in which a Participant or his or her Spouse or Dependent gains eligibility for coverage under a cafeteria plan or qualified benefit plan of the employer of the Participant's Spouse or Dependent as a result of a change in marital status or a change in employment status, a Participant may elect to cease or decrease coverage for that individual only if coverage for that individual becomes effective or is increased under the Spouse's or Dependent's employer's plan. The Plan Administrator may rely on a

Participant's certification that the Participant has obtained or will obtain coverage under the Spouse's or Dependent's employer's plan, unless the Plan Administrator has reason to believe that the Participant's certification is incorrect.

(e) HIPAA Special Enrollment Rights. If a Participant or his or her Spouse or Dependent is entitled to special enrollment rights under a group health plan (other than an excepted benefit), as required by HIPAA under Code § 9801(f), then a Participant may revoke a prior election for group health plan coverage and make a new election (including, when required by HIPAA, an election to enroll in another benefit package under a group health plan), provided that the election change corresponds with such HIPAA special enrollment right. As required by HIPAA, a special enrollment right will arise in the following circumstances:

- a Participant or his or her Spouse or Dependent declined to enroll in group health plan coverage because he or she had coverage, and eligibility for such coverage is subsequently lost because: (1) the coverage was provided under COBRA and the COBRA coverage was exhausted; or (2) the coverage was non-COBRA coverage and the coverage terminated due to loss of eligibility for coverage or the employer contributions for the coverage were terminated; or
- a new Dependent is acquired as a result of marriage, birth, adoption, or placement for adoption.

An election to add previously eligible Dependents as a result of the acquisition of a new Spouse or Dependent child shall be considered to be consistent with the special enrollment right. An election change on account of a HIPAA special enrollment attributable to the birth, adoption, or placement for adoption of a new Dependent child may, subject to the provisions of the underlying group health plan, be effective retroactively (up to 30 days).

For purposes of this Section 4.7(e), the term "loss of eligibility" includes (but is not limited to) loss of eligibility due to legal separation, divorce, cessation of dependent status, death of an employee, termination of employment, reduction of hours, or any loss of eligibility for coverage that is measured with reference to any of the foregoing; loss of coverage offered through an HMO that does not provide benefits to individuals who do not reside, live, or work in the service area because an individual no longer resides, lives, or works in the service area (whether or not within the choice of the individual), and in the case of HMO coverage in the group market, no other benefit package is available to the individual; a situation in which an individual incurs a claim that would meet or exceed a lifetime limit on all benefits; and a situation in which a plan no longer offers any benefits to the class of similarly situated individuals that includes the individual.

(f) Certain Judgments, Decrees and Orders. If a judgment, decree, or order (collectively, an "Order") resulting from a divorce, legal separation, annulment, or change in legal custody (including a QMCSO) requires accident or health coverage (including an election for Health FSA Benefits) for a Participant's child (including a foster child who is a Dependent of the Participant), then a Participant may (1) change his or her election to provide coverage for the child (provided that the Order requires the Participant to provide coverage); or (2) change his or her election to revoke coverage for the child if the Order requires that another individual (including the Participant's Spouse or former Spouse) provide coverage under that individual's plan and such coverage is actually provided.

(g) Medicare and Medicaid. If a Participant or his or her Spouse or Dependent who is enrolled in a health or accident plan under this Plan becomes entitled to (i.e., becomes enrolled in) Medicare or Medicaid (other than coverage consisting solely of benefits under Section 1928 of the Social Security Act providing for pediatric vaccines), then the Participant may prospectively reduce or cancel the health or accident coverage of the person becoming entitled to Medicare or Medicaid. Furthermore, if a Participant or his or her Spouse or Dependent who has been entitled to Medicare or Medicaid loses eligibility for such coverage, then the Participant may prospectively elect to commence or increase the accident or health coverage of the individual who loses Medicare or Medicaid eligibility.

(h) Change in Cost. For purposes of this Section 4.7(h), "similar coverage" means coverage for the same category of benefits for the same individuals (e.g., family to family or single to single). For example, two plans that provide major medical coverage are considered to be similar coverage.

(1) Increase or Decrease for Insignificant Cost Changes. Participants are required to increase their elective contributions (by increasing Salary Reductions) to reflect insignificant increases in their required contribution for their Benefit Package

Option(s), and to decrease their elective contributions to reflect insignificant decreases in their required contribution. The Plan Administrator, in its sole discretion and on a uniform and consistent basis, will determine whether an increase or decrease is insignificant based upon all the surrounding facts and circumstances, including but not limited to the dollar amount or percentage of the cost change. The Plan Administrator, on a reasonable and consistent basis, will automatically effectuate this increase or decrease in affected employees' elective contributions on a prospective basis.

(2) *Significant Cost Increases.* If the Plan Administrator determines that the cost charged to an Employee of a Participant's Benefit Package Option(s) significantly increases during a Period of Coverage, then the Participant may (a) make a corresponding prospective increase in his or her elective contributions (by increasing Salary Reductions); (b) revoke his or her election for that coverage, and in lieu thereof, receive on a prospective basis coverage under another Benefit Package Option that provides similar coverage; or (c) drop coverage prospectively if there is no other Benefit Package Option available that provides similar coverage. The Plan Administrator, in its sole discretion and on a uniform and consistent basis, will decide whether a cost increase is significant in accordance with prevailing IRS guidance.

(3) *Significant Cost Decreases.* If the Plan Administrator determines that the cost of any Benefit Package Option significantly decreases during a Period of Coverage, then the Plan Administrator may permit the following election changes: (a) Participants enrolled in that Benefit Package Option may make a corresponding prospective decrease in their elective contributions (by decreasing Salary Reductions); (b) Participants who are enrolled in another Benefit Package Option may change their election on a prospective basis to elect the Benefit Package Option that has decreased in cost Medical Insurance Plan); or (c) Employees who are otherwise eligible under Section 3.1 may elect the Benefit Package Option that has decreased in cost on a prospective basis, subject to the terms and limitations of the Benefit Package Option. The Plan Administrator, in its sole discretion and on a uniform and consistent basis, will decide whether a cost decrease is significant in accordance with prevailing IRS guidance.

(i) *Change in Coverage.* The definition of "similar coverage" under Section 12.4(h) applies also to this Section 12.4(i).

(1) *Significant Curtailment.* If coverage is "significantly curtailed" (as defined below), Participants may elect coverage under another Benefit Package Option that provides similar coverage. In addition, as set forth below, if the coverage curtailment results in a "Loss of Coverage" (as defined below), then Participants may drop coverage if no similar coverage is offered by the Employer. The Plan Administrator in its sole discretion, on a uniform and consistent basis, will decide, in accordance with prevailing IRS guidance, whether a curtailment is "significant," and whether a Loss of Coverage has occurred.

(a) *Significant Curtailment Without Loss of Coverage.* If the Plan Administrator determines that a Participant's coverage under a Benefit Package Option under this Plan (or the Participant's Spouse's or Dependent's coverage under his or her employer's plan) is significantly curtailed without a Loss of Coverage (for example, when there is a significant increase in the deductible, the co-pay, or the out-of-pocket cost-sharing limit under an accident or health plan during a Period of Coverage, the Participant may revoke his or her election for the affected coverage, and in lieu thereof, prospectively elect coverage under another Benefit Package Option that provides similar coverage. Coverage under a plan is deemed to be "significantly curtailed" only if there is an overall reduction in coverage provided under the plan so as to constitute reduced coverage generally.

(b) *Significant Curtailment With a Loss of Coverage.* If the Plan Administrator determines that a Participant's Benefit Package Option coverage under this Plan (or the Participant's Spouse's or Dependent's coverage under his or her employer's plan) is significantly curtailed, and if such curtailment results in a Loss of Coverage during a Period of Coverage, then the Participant may revoke his or her election for the affected coverage and may either prospectively elect coverage under another Benefit Package Option that provides similar coverage or drop coverage if no other Benefit Package Option providing similar coverage is offered by the Employer.

(c) *Definition of Loss of Coverage.* For purposes of this Section 4.7(i)(1), a "Loss of Coverage" means a complete loss of coverage (including the elimination of a Benefit Package Option, an HMO ceasing to be available where the Participant or his or her Spouse or Dependent resides, or a Participant or his or her Spouse or Dependent losing all coverage under the Benefit Package Option by reason of an overall lifetime or annual limitation). In addition, the Plan Administrator, in its

sole discretion, on a uniform and consistent basis, may treat the following as a Loss of Coverage:

- a substantial decrease in the medical care providers available under the Benefit Package Option (such as a major hospital ceasing to be a member of a preferred provider network or a substantial decrease in the number of physicians participating in the PPO for the Medical Insurance Plan or in an HMO);
- a reduction in benefits for a specific type of medical condition or treatment with respect to which the Participant or his or her Spouse or Dependent is currently in a course of treatment; or
- any other similar fundamental loss of coverage.

(2) Addition or Significant Improvement of a Benefit Package Option. If during a Period of Coverage the Plan adds a new Benefit Package Option or significantly improves an existing Benefit Package Option, the Plan Administrator may permit the following election changes: (a) Participants who are enrolled in a Benefit Package Option other than the newly added or significantly improved Benefit Package Option may change their elections on a prospective basis to elect the newly added or significantly improved Benefit Package Option; and (b) Employees who are otherwise eligible under Section 3.1 may elect the newly added or significantly improved Benefit Package Option on a prospective basis, subject to the terms and limitations of the Benefit Package Option. The Plan Administrator, in its sole discretion and on a uniform and consistent basis, will decide whether there has been an addition of, or a significant improvement in, a Benefit Package Option in accordance with prevailing IRS guidance.

(3) Loss of Coverage Under Other Group Health Coverage. A Participant may prospectively change his or her election to add group health coverage for the Participant or his or her Spouse or Dependent, if such individual(s) loses coverage under any group health coverage sponsored by a governmental or educational institution, including (but not limited to) the following: a state children's health insurance program (SCHIP) under Title XXI of the Social Security Act; a medical care program of an Indian Tribal government (as defined in Code § 7701(a)(40)), the Indian Health Service, or a tribal organization; a state health benefits risk pool; or a foreign government group health plan, subject to the terms and limitations of the applicable Benefit Package Option(s).

(4) Change in Coverage Under Another Employer Plan. A Participant may make a prospective election change that is on account of and corresponds with a change made under an employer plan (including a plan of the Employer or a plan of the Spouse's or Dependent's employer), so long as (a) the other cafeteria plan or qualified benefits plan permits its participants to make an election change that would be permitted under applicable IRS regulations; or (b) the Plan permits Participants to make an election for a Period of Coverage that is different from the plan year under the other cafeteria plan or qualified benefits plan. For example, if an election is made by the Participant's Spouse during his or her employer's open enrollment to drop coverage, the Participant may add coverage to replace the dropped coverage. The Plan Administrator, in its sole discretion and on a uniform and consistent basis, will decide whether a requested change is on account of and corresponds with a change made under the other employer plan, in accordance with prevailing IRS guidance. A Participant entitled to change an election as described in this Section 4.7 must do so in accordance with the procedures described in Section 4.5.

(j) Revocation Due to Reduction in Hours

A Participant may revoke his or her Major Medical coverage, along with that of any related individuals, if the Participant experiences a reduction of hours such that he or she will be reasonably expected to work fewer than 30 hours a week on a regular basis and the Participant intends to enroll, along with any such related individuals, in another plan no later than the first day of the second full month following the revocation.

(k) Revocation of Coverage for Purposes of Enrolling in Marketplace Coverage

A Participant may revoke his or her Major Medical coverage if he or she is seeking to enroll, along with any related individuals who cease coverage due to such revocation, in Marketplace coverage (either during the Marketplace's annual open enrollment period or during a special enrollment period) immediately after the revoked coverage ends.

(I) CHIP Special Enrollment Rights

Notwithstanding anything else in this document to the contrary, special enrollment rights shall be made available as a result of a loss of eligibility for Medicaid or for coverage under a state children's health insurance program (SCHIP) or as a result of eligibility for a state premium assistance subsidy under the plan from Medicaid or SCHIP.

4.8 *Reserved*****

4.9 Election Modifications Required by Plan Administrator

The Plan Administrator may, at any time, require any Participant or class of Participants to amend the amount of their Salary Reductions for a Period of Coverage if the Plan Administrator determines that such action is necessary or advisable in order to (a) satisfy any of the Code's nondiscrimination requirements applicable to this Plan or other cafeteria plan; (b) prevent any Employee or class of Employees from having to recognize more income for federal income tax purposes from the receipt of benefits hereunder than would otherwise be recognized; (c) maintain the qualified status of benefits received under this Plan; or (d) satisfy Code nondiscrimination requirements or other limitations applicable to the Employer's qualified plans. In the event that contributions need to be reduced for a class of Participants, the Plan Administrator will reduce the Salary Reduction amounts for each affected Participant, beginning with the Participant in the class who had elected the highest Salary Reduction amount and continuing with the Participant in the class who had elected the next-highest Salary Reduction amount, and so forth, until the defect is corrected.

ARTICLE V. Benefits Offered and Method of Funding

5.1 Benefits Offered

When first eligible or during the Open Enrollment Period as described under Article IV, Participants will be given the opportunity to elect Premium Payment Benefits, as described in Article VI.

5.2 Employer and Participant Contributions

(a) Employer Contributions. For Participants who elect Insurance Benefits described in Article VI, the Employer may contribute a portion of the Contributions as provided in the open enrollment materials furnished to Employees and/or on the Election Form/Salary Reduction Agreement.

(b) Participant Contributions. Participants who elect any of the Medical Insurance Benefits described in Article VI may pay for the cost of that coverage on a pre-tax Salary Reduction basis, or with after-tax deductions, by completing an Election Form/Salary Reduction Agreement.

5.3 Using Salary Reductions to Make Contributions

(a) Salary Reductions per Pay Period. The Salary Reduction for a pay period for a Participant is, for the Benefits elected, (1) an amount equal to the annual Contributions for such Benefits (as described in Section 6.2 for Premium Payment Benefits; (2) an amount otherwise agreed upon between the Employer and the Participant; or (3) an amount deemed appropriate by the Plan Administrator (i.e., in the event of shortage in reducible Compensation, amounts withheld and the Benefits to which Salary Reductions are applied may fluctuate).

(b) Considered Employer Contributions for Certain Purposes. Salary Reductions are applied by the Employer to pay for the Participant's share of the Contributions for the Premium Payment Benefits are considered to be Employer contributions.

(c) Salary Reduction Balance Upon Termination of Coverage. If, as of the date that any elected coverage under this Plan terminates, a Participant's year-to-date Salary Reductions exceed or are less than the Participant's required Contributions for the coverage, then the Employer will, as applicable, either return the excess to the Participant as additional taxable wages or recoup the due Salary Reduction amounts from any remaining Compensation.

(d) After-Tax Contributions for Premium Payment Benefits. For those Participants who elect to pay their share of the Contributions for any of the Medical Insurance Benefits with after-tax deductions, both the Employee and Employer portions of such Contributions will be paid outside of this Plan.

5.4 Funding This Plan

All of the amounts payable under this Plan shall be paid from the general assets of the Employer, but Premium Payment Benefits are paid as provided in the applicable insurance policy. Nothing herein will be construed to require the Employer or the Plan Administrator to maintain any fund or to segregate any amount for the benefit of any Participant, and no Participant or other person shall have any claim against, right to, or security or other interest in any fund, account, or asset of the Employer from which any payment under this Plan may be made. There is no trust or other fund from which Benefits are paid. While the Employer has complete responsibility for the payment of Benefits out of its general assets (except for Premium Payment Benefits paid as provided in the applicable insurance policy), it may hire an unrelated third-party paying agent to make Benefit payments on its behalf. The maximum contribution that may be made under this Plan for a Participant is the total of the maximums that may be elected as Employer and Participant Contributions for Premium Payment Benefits, as described in Section 6.2.

ARTICLE VI. Premium Payment Component

6.1 Benefits

The only Insurance Benefits that are offered under the Premium Payment Component are benefits under the Medical, Dental, Vision, Accident, Hospital Indemnity, Other - Colonial Life Supplemental Plans Insurance Plan(s). Notwithstanding any other provision in these Plan(s), these benefits are subject to the terms and conditions of the Insurance Plan(s), and no changes can be made with respect to such Insurance Benefits under this Plan (such as mid-year changes in election) if such changes are not permitted under the applicable Insurance Plan. An Eligible Employee can (a) elect benefits under the Premium Payment Component by electing to pay for his or her share of the Contributions for Medical Insurance Benefits on a pretax Salary Reduction basis (Premium Payment Benefits); or (b) elect no benefits under the Premium Payment Component and to pay for his or her share of the Contributions, if any, for Medical Insurance Benefits with after-tax deductions outside of this Plan. Unless an exception applies (as described in Article IV), such election is irrevocable for the duration of the Period of Coverage to which it relates.

The Employer may at its discretion offer cash in lieu of benefits for Participants who do not choose Insurance Benefits.

6.2 Contributions for Cost of Coverage

The annual Contribution for a Participant's Premium Payment Benefits is equal to the amount as set by the Employer, which may or may not be the same amount charged by the insurance carrier.

6.3 Insurance Benefits Provided Under Insurance Plans

Insurance Benefits will be provided by the Insurance Plans, not this Plan. The types and amounts of Insurance Benefits, the requirements for participating in the Insurance Plans, and the other terms and conditions of coverage and benefits of the Insurance Plans are set forth in the Insurance Plans. All claims to receive benefits under the Insurance Plans shall

be subject to and governed by the terms and conditions of the Insurance Plans and the rules, regulations, policies, and procedures adopted in accordance therewith, as may be amended from time to time.

6.4 Health Insurance Benefits; COBRA

Notwithstanding any provision to the contrary in this Plan, to the extent required by COBRA, a Participant and his or her Spouse and Dependents, as applicable, whose coverage terminates under the Health Insurance Benefits because of a COBRA qualifying event (and who is a qualified beneficiary as defined under COBRA), shall be given the opportunity to continue on a self-pay basis the same coverage that he or she had under the Health Insurance Plan(s) the day before the qualifying event for the periods prescribed by COBRA.

Such continuation coverage shall be subject to all conditions and limitations under COBRA. Contributions for COBRA coverage for Health Insurance Benefits may be paid on a pre-tax basis for current Employees receiving taxable compensation (as may be permitted by the Plan Administrator on a uniform and consistent basis, but may not be prepaid from contributions in one Plan Year to provide coverage that extends into a subsequent Plan Year) where COBRA coverage arises either (a) because the Employee ceases to be eligible because of a reduction in hours; or (b) because the Employee's Dependent ceases to satisfy the eligibility requirements for coverage. For all other individuals (e.g., Employees who cease to be eligible because of retirement, termination of employment, or layoff), Contributions for COBRA coverage for Health Insurance Benefits shall be paid on an after-tax basis (unless may be otherwise permitted by the Plan Administrator on a uniform and consistent basis, but may not be prepaid from contributions in one Plan Year to provide coverage that extends into a subsequent Plan Year).

ARTICLES VII. – XII. *RESERVED*****

ARTICLE XIII. Appeals Procedure

13.1 Procedure If Benefits Are Denied Under This Plan

If a claim for reimbursement under this Plan is wholly or partially denied, then claims shall be administered in accordance with the claims procedure set forth in the summary plan description for this Plan. The Committee acts on behalf of the Plan Administrator with respect to appeals.

13.2 Claims Procedures for Insurance Benefits

Claims and reimbursement for Insurance Benefits shall be administered in accordance with the claims procedures for the Insurance Benefits, as set forth in the plan documents and/or summary plan description(s) for the Insurance Plan(s).

ARTICLE XIV. Recordkeeping and Administration

14.1 Plan Administrator

The administration of this Plan shall be under the supervision of the Plan Administrator. It is the principal duty of the Plan Administrator to see that this Plan is carried out, in accordance with its terms, for the exclusive benefit of persons entitled to participate in this Plan without discrimination among them.

14.2 Powers of the Plan Administrator

The Plan Administrator shall have such duties and powers as it considers necessary or appropriate to discharge its duties. It shall have the exclusive right to interpret the Plan and to decide all matters thereunder, and all determinations of the Plan Administrator with respect to any matter hereunder shall be conclusive and binding on all persons. Without limiting the generality of the foregoing, the Plan Administrator shall have the following discretionary authority:

- (a) to construe and interpret this Plan, including all possible ambiguities, inconsistencies, and omissions in the Plan and related documents, and to decide all questions of fact, questions relating to eligibility and participation, and questions of benefits under this Plan (provided that, notwithstanding the first paragraph in this Section 14.2, the Committee shall exercise such exclusive power with respect to an appeal of a claim under Section 13.1);
- (b) to prescribe procedures to be followed and the forms to be used by Employees and Participants to make elections pursuant to this Plan;
- (c) to prepare and distribute information explaining this Plan and the benefits under this Plan in such manner as the Plan Administrator determines to be appropriate;
- (d) to request and receive from all Employees and Participants such information as the Plan Administrator shall from time to time determine to be necessary for the proper administration of this Plan;
- (e) to furnish each Employee and Participant with such reports with respect to the administration of this Plan as the Plan Administrator determines to be reasonable and appropriate, including appropriate statements setting forth the amounts by which a Participant's Compensation has been reduced in order to provide benefits under this Plan;
- (f) to receive, review, and keep on file such reports and information regarding the benefits covered by this Plan as the Plan Administrator determines from time to time to be necessary and proper;
- (g) to appoint and employ such individuals or entities to assist in the administration of this Plan as it determines to be necessary or advisable, including legal counsel and benefit consultants;
- (h) to sign documents for the purposes of administering this Plan, or to designate an individual or individuals to sign documents for the purposes of administering this Plan;
- (i) to secure independent medical or other advice and require such evidence as it deems necessary to decide any claim or appeal; and
- (j) to maintain the books of accounts, records, and other data in the manner necessary for proper administration of this Plan and to meet any applicable disclosure and reporting requirements.

14.3 Reliance on Participant, Tables, etc.

The Plan Administrator may rely upon the direction, information, or election of a Participant as being proper under the Plan and shall not be responsible for any act or failure to act because of a direction or lack of direction by a Participant. The Plan Administrator will also be entitled, to the extent permitted by law, to rely conclusively on all tables, valuations, certificates, opinions, and reports that are furnished by accountants, attorneys, or other experts employed or engaged by the Plan Administrator.

14.4 *Reserved*****

14.5 Fiduciary Liability

To the extent permitted by law, the Plan Administrator shall not incur any liability for any acts or for failure to act except for their own willful misconduct or willful breach of this Plan.

14.6 Compensation of Plan Administrator

Unless otherwise determined by the Employer and permitted by law, any Plan Administrator that is also an Employee of the Employer shall serve without compensation for services rendered in such capacity, but all reasonable expenses incurred in the performance of their duties shall be paid by the Employer.

14.7 Bonding

The Plan Administrator shall be bonded to the extent required by ERISA.

14.8 Insurance Contracts

The Employer shall have the right (a) to enter into a contract with one or more insurance companies for the purposes of providing any benefits under the Plan; and (b) to replace any of such insurance companies or contracts at its discretion. Any dividends, retroactive rate adjustments, or other refunds of any type that may become payable under any such insurance contract shall not be assets of the Plan but shall be the property of and be retained by the Employer, to the extent that such amounts are less than aggregate Employer contributions toward such insurance.

14.9 Inability to Locate Payee

If the Plan Administrator is unable to make payment to any Participant or other person to whom a payment is due under the Plan because it cannot ascertain the identity or whereabouts of such Participant or other person after reasonable efforts have been made to identify or locate such person, then such payment and all subsequent payments otherwise due to such Participant or other person shall be forfeited following a reasonable time after the date any such payment first became due.

14.10 Effect of Mistake

In the event of a mistake as to the eligibility or participation of an Employee, the allocations made to the account of any Participant, or the amount of benefits paid or to be paid to a Participant or other person, the Plan Administrator shall, to the extent that it deems administratively possible and otherwise permissible under Code § 125 or the regulations issued thereunder, cause to be allocated or cause to be withheld or accelerated, or otherwise make adjustment of, such amounts as it will in its judgment accord to such Participant or other person the credits to the account or distributions to which he or she is properly entitled under the Plan. Such action by the Plan Administrator may include withholding of any amounts due to the Plan or the Employer from Compensation paid by the Employer.

ARTICLE XV. General Provisions

15.1 *Reserved*****

15.2 No Contract of Employment

Nothing herein contained is intended to be or shall be construed as constituting a contract or other arrangement between any Employee and the Employer to the effect that such Employee will be employed for any specific period of time. All Employees are considered to be employed at the will of the Employer.

15.3 Amendment and Termination

This Plan has been established with the intent of being maintained for an indefinite period of time. Nonetheless, the Employer may amend or terminate all or any part of this Plan at any time for any reason and any such amendment or termination will automatically apply to the Related Employers that are participating in this Plan.

15.4 Governing Law

This Plan shall be construed, administered, and enforced according to the laws of the State of California, to the extent not superseded by the Code, ERISA, or any other federal law.

15.5 Code and ERISA Compliance

It is intended that this Plan meet all applicable requirements of the Code, ERISA (if ERISA is applicable) and of all regulations issued thereunder. This Plan shall be construed, operated, and administered accordingly, and in the event of any conflict between any part, clause, or provision of this Plan and the Code and/or ERISA (if ERISA is applicable), the provisions of the Code and ERISA (if ERISA is applicable) shall be deemed controlling, and any conflicting part, clause, or provision of this Plan shall be deemed superseded to the extent of the conflict.

15.6 No Guarantee of Tax Consequences

Neither the Plan Administrator nor the Employer makes any commitment or guarantee that any amounts paid to or for the benefit of a Participant under this Plan will be excludable from the Participant's gross income for federal, state, or local income tax purposes. It shall be the obligation of each Participant to determine whether each payment under this Plan is excludable from the Participant's gross income for federal, state, and local income tax purposes and to notify the Plan Administrator if the Participant has any reason to believe that such payment is not so excludable.

15.7 Indemnification of Employer

If any Participant receives one or more payments or reimbursements under this Plan on a tax-free basis and if such payments do not qualify for such treatment under the Code, then such Participant shall indemnify and reimburse the Employer for any liability that it may incur for failure to withhold federal income taxes, Social Security taxes, or other taxes from such payments or reimbursements.

15.8 Non-Assignability of Rights

The right of any Participant to receive any reimbursement under this Plan shall not be alienable by the Participant by assignment or any other method and shall not be subject to claims by the Participant's creditors by any process whatsoever. Any attempt to cause such right to be so subjected will not be recognized, except to the extent required by law.

15.9 Headings

The headings of the various Articles and Sections are inserted for convenience of reference and are not to be regarded as part of this Plan or as indicating or controlling the meaning or construction of any provision.

15.10 Plan Provisions Controlling

In the event that the terms or provisions of any summary or description of this Plan are in any construction interpreted as being in conflict with the provisions of this Plan as set forth in this document, the provisions of this Plan shall be controlling.

15.11 Severability

Should any part of this Plan subsequently be invalidated by a court of competent jurisdiction, the remainder of the Plan shall be given effect to the maximum extent possible.

IN WITNESS WHEREOF, and as conclusive evidence of the adoption of the foregoing instrument comprising the City of Selma Salary Reduction Plan, City of Selma has caused this Plan to be executed in its name and on its behalf, on this ____ day of _____, 20____.

By: _____

Its: _____

THE CITY OF SELMA CAFETERIA PLAN SUMMARY PLAN DESCRIPTION

Introduction

City of Selma sponsors the City of Selma Cafeteria Plan (the "Cafeteria Plan") that allows eligible Employees to choose from a menu of different benefits paid for with pre-tax dollars. (Such plans are also commonly known as "salary reduction plans" or "Section 125 plans").

This Summary Plan Description ("SPD") describes the basic features of the Cafeteria Plan, how it generally operates and how Employees can gain the maximum advantage from it.

PLEASE NOTE: This SPD is for general informational purposes only. It does not describe every detail of the Cafeteria Plan. If there is a conflict between the Cafeteria Plan documents and this SPD, then the Cafeteria Plan documents will control.

Cafeteria Plan

CAF Q-1. How do I pay for City of Selma benefits on a pre-tax basis?

You may elect to pay for benefits on a pre-tax basis by entering an election with the Employer. At the Employer's option, this may be done with a traditional "paper" salary reduction agreement or it may be done in electronic form. Whatever medium is used, it shall be referred to as a Salary Reduction Agreement for purposes of this SPD.

If you elect to pay for benefits on a pre-tax basis, you agree to a salary reduction to pay for your share of the cost of coverage with pretax funds instead of receiving a corresponding amount of your regular pay that would otherwise be subject to taxes.

Example CAF Q-1(a): Sally is paid an annual salary of \$30,000. Sally elects to pay for \$2,000 worth of benefits for the Plan Year on a pre-tax basis. By doing so, she is electing to reduce her salary, and therefore also her taxable income, by \$2,000 for the year to \$28,000.

From then on, you must pay contributions for such coverage by having that portion deducted from each paycheck on a pre-tax basis (generally an equal portion from each paycheck, or an amount otherwise agreed to or as deemed appropriate by the Plan Administrator).

Example CAF Q-1(b): Using the same facts from Example Q-1(a), suppose Sally is paid 26 times a year (bi-weekly). Because she has elected \$2,000 in benefits, she will have \$76.92 deducted from each paycheck for the year (\$2,000 divided by 26 paychecks equals \$76.92).

CAF Q-2. What benefits may be elected under the Cafeteria Plan?

The Cafeteria Plan includes the following benefit plans:

The Premium Payment Component permits an Employee to pay for his or her share of contributions for insurance plans with pretax dollars. Under the City of Selma Cafeteria Plan, these benefits may include:

- * Accident
- * Dental
- * Hospital Indemnity
- * Medical

* Vision

* Other - Colonial Life Supplemental Plans

If you select any or all of these benefits, you will likely pay all or some of the contributions; the Employer may contribute some or no portion of them. The applicable amounts will be described in documents furnished separately to you as necessary from time to time.

The Employer may at its own discretion offer cash in lieu of benefits for participants who do not choose benefits. If the Employer does choose this option, participants will be informed through other communications.

CAF Q-3. Who can participate in the Cafeteria Plan?

Employees who are working 20 hours per week or more are eligible to participate in the Cafeteria Plan following 30 days of employment with the Employer, provided that the election procedures in CAF Q-5 are followed.

An "Employee" is any individual who the Employer classifies as a common-law employee and who is on the Employer's W-2 payroll.

Please note: "Employee" does not include the following:

(a) any leased employee (including but not limited to those individuals defined as leased employees in Code § 414(n)) or an individual classified by the Employer as a contract worker, independent contractor, temporary employee, or casual employee for the period during which such individual is so classified, whether or not any such individual is on the Employer's W-2 payroll or is determined by the IRS or others to be a common-law employee of the Employer;

(b) any individual who performs services for the Employer but who is paid by a temporary or other employment or staffing agency for the period during which such individual is paid by such agency, whether or not such individual is determined by the IRS or others to be a common-law employee of the Employer;

(c) ***RESERVED***;

(d) any individual considered "self-employed" by the IRS because of an ownership interest in City of Selma;

CAF Q-4. What tax savings are possible under the Cafeteria Plan?

You may save both federal income tax and FICA (Social Security/Medicare) taxes by participating in the City of Selma Cafeteria Plan.

Example CAF Q4(a): Suppose Sally pays 15% in federal income taxes for the year. With an annual salary of \$30,000, that could mean as much as \$4,500 in federal income taxes, plus \$2,295 in FICA taxes (calculated at 7.65% of income). But by electing \$2,000 of cafeteria plan benefits for the year, Sally lowers her income by \$2,000, meaning she is only taxed on \$28,000. This comes out to \$4,200 in income tax plus \$2,142 in FICA tax. That's a \$453 tax savings for the year.

(Caution: This example is intended to illustrate the general effect of "pre-taxing" benefits through a cafeteria plan. It does not take into account the effects of filing status, tax exemptions, tax deductions and other factors affecting tax liability. Furthermore, the amount of the contributions used in this example is not meant to reflect your actual contributions. It is also not intended to reflect specifically upon your particular tax situation. You are encouraged to consult with your accountant or other professional tax advisor with regard to your particular tax situation, especially with regard to state and local taxes.)

CAF Q-5. When does participation begin and end in the Cafeteria Plan?

After you satisfy the eligibility requirements, you can become a Participant on the first day of the next calendar month by electing benefits in a manner such as described in CAF Q-1. An eligible Employee who does not elect benefits will not be able to elect any benefits under the Cafeteria Plan until the next Open Enrollment Period (unless a "Change in Election Event" occurs, as explained in CAF Q-7).

An Employee continues to participate in the Cafeteria Plan until (a) termination of the Cafeteria Plan; or (b) the date on which the Participant ceases to be an eligible Employee (because of retirement, termination of employment, layoff, reduction of hours, or any other reason). However, for purposes of pre-taxing COBRA coverage for Health Insurance Benefits, certain Employees may be able to continue eligibility in the Cafeteria Plan for certain periods. See CAF Q-8 and CAF Q-12 for more information about this as information about how termination of participation affects your Benefits.

CAF Q-6. What is meant by "Open Enrollment Period" and "Plan Year"?

The "Open Enrollment Period" is the period during which you have an opportunity to participate under the Cafeteria Plan by electing to do so. (See Q-5.) You will be notified of the timing and duration of the Open Enrollment Period, which for any new Plan Year generally will occur during the quarter preceding the new Plan Year.

The Plan Year for the City of Selma Cafeteria Plan is the period beginning on January 01 2015 and ending on December 31 2015.

CAF Q-7. Can I change my elections under the Cafeteria Plan during the Plan Year?

Except in the case of HSA elections, you generally cannot change your election to participate in the Cafeteria Plan or vary the salary reduction amounts that you have selected during the Plan Year (this is known as the "irrevocability rule"). Of course, you can change your elections for benefits and salary reductions during the Open Enrollment Period, but those election changes will apply only for the following Plan Year.

However, there are several important exceptions to the irrevocability rule, many of which have to do with events in your personal or professional life that may occur during the Plan Year.

Here are the exceptions to the irrevocability rule:

1. Leaves of Absence

You may change an election under the Cafeteria Plan upon FMLA and non-FMLA leave only as described in CAF Q-14.

2. Change in Status.

If one or more of the following Changes in Status occur, you may revoke your old election and make a new election, provided that both the revocation and new election are on account of and correspond with the Change in Status (as described in item 3 below). Those occurrences that qualify as a Change in Status include the events described below, as well as any other events that the Plan Administrator, in its sole discretion and on a uniform and consistent basis, determines are permitted under IRS regulations:

- * a change in your legal marital status (such as marriage, death of a Spouse, divorce, legal separation, or annulment);
- * a change in the number of your Dependents (such as the birth of a child, adoption or placement for adoption of a Dependent, or death of a Dependent);
- * any of the following events that change the employment status of you, your Spouse, or your Dependent and that affect benefits eligibility under a cafeteria plan (including this Cafeteria Plan) or other employee benefit plan of you, your Spouse, or your Dependents. Such events include any of the following changes in employment status: termination or commencement of employment; a strike or lockout; a commencement of or return from an unpaid leave of absence; a

change in worksite; switching from salaried to hourly-paid, union to non-union, or full-time to part-time (or vice versa); incurring a reduction or increase in hours of employment; or any other similar change that makes the individual become (or cease to be) eligible for a particular employee benefit;

* an event that causes your Dependent to satisfy or cease to satisfy an eligibility requirement for a particular benefit (such as an employee's child covered as a dependent by an accident or health plan who turns 27 during the taxable year); or

* a change in your, your Spouse's, or your Dependent's place of residence.

3. Change in Status - Other Requirements.

If you wish to change your election based on a Change in Status, you must establish that the revocation is on account of and corresponds with the Change in Status. The Plan Administrator, in its sole discretion and on a uniform and consistent basis, shall determine whether a requested change is on account of and corresponds with a Change in Status. As a general rule, a desired election change will be found to be consistent with a Change in Status event if the event affects coverage eligibility.

In addition, you must satisfy the following specific requirements in order to alter your election based on that Change in Status:

* *Loss of Spouse or Dependent Eligibility; Special COBRA Rules.* For Health Insurance Benefits, a special rule governs which type of election changes are consistent with the Change in Status. For a Change in Status involving your divorce, annulment, or legal separation from your Spouse, the death of your Spouse or your Dependent, or your Dependent's ceasing to satisfy the eligibility requirements for coverage, you may elect only to cancel the accident or health benefits for the affected Spouse or Dependent. A change in election for any individual other than your Spouse involved in the divorce, annulment, or legal separation, your deceased Spouse or Dependent, or your Dependent that ceased to satisfy the eligibility requirements would fail to correspond with that Change in Status.

However, if you, your Spouse, or your Dependent elects COBRA continuation coverage under the Employer's plan because you ceased to be eligible because of a reduction of hours or because your Dependent ceases to satisfy eligibility requirements for coverage, and if you remain a Participant under the terms of this Cafeteria Plan, then you may in certain circumstances be able to increase your contributions to pay for such coverage. See CAF Q-12.

* *Gain of Coverage Eligibility Under Another Employer's Plan.* For a Change in Status in which you, your Spouse, or your Dependent gains eligibility for coverage under another Employer's cafeteria plan (or qualified benefit plan) as a result of a change in your marital status or a change in your, your Spouse's, or your Dependent's employment status, your election to cease or decrease coverage for that individual under the Cafeteria Plan would correspond with that Change in Status only if coverage for that individual becomes effective or is increased under the other Employer's plan.

4. Special Enrollment Rights. In certain circumstances, enrollment for Health Insurance Benefits may occur outside the Open Enrollment Period, as explained in materials provided to you separately describing the Health Insurance Benefits. When a special enrollment right explained in those separate documents applies to your Medical Insurance Benefits, you may change your election under the Cafeteria Plan to correspond with the special enrollment right. Special enrollments may also be available as a result of a loss of eligibility for Medicaid or for coverage under a state children's health insurance program (SCHIP) or as a result of eligibility for a state premium assistance subsidy under the plan from Medicaid or SCHIP.

5. Certain Judgments, Decrees, and Orders. If a judgment, decree, or order from a divorce, separation, annulment, or custody change requires your child (including a foster child who is your Dependent) to be covered under the Health Insurance Benefits, you may change your election to provide coverage for the child. If the order requires that another individual (such as your former Spouse) cover the child, then you may change your election to revoke coverage for the child, provided that such coverage is, in fact, provided for the child.

6. Medicare or Medicaid. If you, your Spouse, or your Dependent becomes entitled to (i.e., becomes enrolled in)

Medicare or Medicaid, then you may reduce or cancel that person's accident or health coverage under the Medical Insurance Plan. Similarly, if you, your Spouse, or your Dependent who has been entitled to Medicare or Medicaid loses eligibility for such coverage, then you may elect to commence or increase that person's accident or health coverage.

7. Change in Cost. If the cost charged to you for your Health Insurance Benefits significantly increases during the Plan Year, then you may choose to do any of the following: (a) make a corresponding increase in your contributions; (b) revoke your election and receive coverage under another benefit package option (if any) that provides similar coverage, or elect similar coverage under the plan of your Spouse's employer; or (c) drop your coverage, but only if no other benefit package option provides similar coverage. Coverage under another employer plan, such as the plan of a Spouse's or Dependent's employer, may be treated as similar coverage if it otherwise meets the requirements of similar coverage.) If the cost of Health Insurance significantly decreases during the Plan Year, then the Plan Administrator may permit the following election changes: (a) if you are enrolled in the benefit package option that has decreased in cost, you may make a corresponding decrease in your contributions; (b) if you are enrolled in another benefit package option (such as the HMO option under the Medical Insurance Plan), you may change your election on a prospective basis to elect the benefit package option that has decreased in cost (such as the PPO option under the Medical Insurance Plan); or (c) if you are otherwise eligible, you may elect the benefit package option that has decreased in cost on a prospective basis, subject to the terms and limitations of the benefit package option.

For insignificant increases or decreases in the cost of benefits, however, the Plan Administrator will automatically adjust your election contributions to reflect the minor change in cost.

The Plan Administrator generally will notify you of increases or decreases in the cost of Health Insurance benefits.

8. Change in Coverage. You may also change your election if one of the following events occurs:

* *Significant Curtailment of Coverage.* If your Health Insurance Benefits coverage is significantly curtailed without a loss of coverage (for example, when there is an increase in the deductible under the Medical Insurance Benefits), then you may revoke your election for that coverage and elect coverage under another benefit package option that provides similar coverage. (Coverage under a plan is significantly curtailed only if there is an overall reduction of coverage under the plan generally loss of one particular physician in a network does not constitute significant curtailment.) If your Health Insurance Benefits coverage is significantly curtailed with a loss of coverage (for example, if you lose all coverage under the option by reason of an overall lifetime or annual limitation), then you may either revoke your election and elect coverage under another benefit package option that provides similar coverage, elect similar coverage under the plan of your Spouse's employer, or drop coverage, but only if there is no option available under the plan that provides similar coverage. (The Plan Administrator generally will notify you of significant curtailments in Medical Insurance Benefits coverage.)

* *Addition or Significant Improvement of Cafeteria Plan Option.* If the Cafeteria Plan adds a new option or significantly improves an existing option, then the Plan Administrator may permit Participants who are enrolled in an option other than the new or improved option to elect the new or improved option. Also, the Plan Administrator may permit eligible Employees to elect the new or improved option on a prospective basis, subject to limitations imposed by the applicable option.

* *Loss of Other Group Health Coverage.* You may change your election to add group health coverage for you, your Spouse, or your Dependent, if any of you loses coverage under any group health coverage sponsored by a governmental or educational institution (for example, a state children's health insurance program or certain Indian tribal programs).

* *Change in Election Under Another Employer Plan.* You may make an election change that is on account of and corresponds with a change made under another employer plan (including a plan of the Employer or a plan of your Spouse's or Dependent's employer), so long as (a) the other cafeteria plan or qualified benefits plan permits its participants to make an election change permitted under the IRS regulations; or (b) the Cafeteria Plan permits you to make an election for a period of coverage (for example, the Plan Year) that is different from the period of coverage under the other cafeteria plan or qualified benefits plan, which it does.

For example, if an election to drop coverage is made by your Spouse during his or her Employer's open enrollment, you

may add coverage under the Cafeteria Plan to replace the dropped coverage.

9. Intention or Need to Obtain Coverage through a Marketplace Established under the Affordable Care Act.

You may revoke your Health Insurance Benefits coverage mid-Plan Year if either one of the following applies:

* You are seeking to enroll yourself and any other related individuals in coverage to be obtained through a Marketplace.

* You have experienced a reduction of hours and reasonably expect to be working less than 30 hours for the foreseeable future and will seek coverage to be obtained through a Marketplace.

CAF Q-8. What happens if my employment ends during the Plan Year or I lose eligibility for other reasons?

If your employment with the Employer is terminated during the Plan Year, then your active participation in the Cafeteria Plan will cease and you will not be able to make any more contributions to the Cafeteria Plan for Insurance Benefits.

See CAF Q-12 for information on your right to continued or converted group health coverage after termination of your employment.

For purposes of pre-taxing COBRA coverage for Health Insurance Benefits, certain Employees may be able to continue eligibility in the Cafeteria Plan for certain periods. See CAF Q-12.

If you are rehired within the same Plan Year and are eligible for the Cafeteria Plan, then you may make new elections, provided that you are rehired more than 30 days after you terminated employment. If you are rehired within 30 days or less during the same Plan Year, then your prior elections will be reinstated.

If you cease to be an eligible Employee for reasons other than termination of employment, such as a reduction of hours, then you must complete the waiting period described in CAF Q-3 before again becoming eligible to participate in the Plan.

CAF Q-9. *RESERVED*****

CAF Q-10. How long will the Cafeteria Plan remain in effect?

Although the Employer expects to maintain the Cafeteria Plan indefinitely, it has the right to amend or terminate all or any part of the Cafeteria Plan at any time for any reason. It is also possible that future changes in state or federal tax laws may require that the Cafeteria Plan be amended accordingly.

CAF Q-11. What happens if my claim for benefits is denied?

Insurance Benefits

The applicable insurance company will decide your claim in accordance with its claims procedures. If your claim is denied, you may appeal to the insurance company for a review of the denied claim. If you don't appeal on time, you will lose your right to file suit in a state or federal court, as you will not have exhausted your internal administrative appeal rights (which generally is a prerequisite to bringing a suit in state or federal court). For more information about how to file a claim and for details regarding the medical insurance company's claims procedures, consult the claims procedure applicable under that plan or policy, as described in the plan document or summary plan description for the Insurance Plan.

Appeals.

If your claim is denied in whole or part, then you (or your authorized representative) may request review upon written application to the "Committee" (the Benefits Committee that acts on behalf of the Plan Administrator with respect to appeals). Your appeal must be made in writing within 180 days after your receipt of the notice that the claim was denied. If you do not appeal on time, you will lose the right to appeal the denial and the right to file suit in court. Your written appeal should state the reasons that you feel your claim should not have been denied. It should include any additional facts and/or documents that you feel support your claim. You will have the opportunity to ask additional questions and make written comments, and you may review (upon request and at no charge) documents and other information relevant to your appeal.

Decision on Review.

Your appeal will be reviewed and decided by the Committee or other entity designated in the Plan in a reasonable time not later than 60 days after the Committee receives your request for review. The Committee may, in its discretion, hold a hearing on the denied claim. Any medical expert consulted in connection with your appeal will be different from and not subordinate to any expert consulted in connection with the initial claim denial. The identity of a medical expert consulted in connection with your appeal will be provided. If the decision on review affirms the initial denial of your claim, you will be furnished with a notice of adverse benefit determination on review setting forth:

- * the specific reason(s) for the decision on review;
- * the specific Plan provision(s) on which the decision is based;
- * a statement of your right to review (upon request and at no charge) relevant documents and other information;
- * if an internal rule, guideline, protocol, or other similar criterion is relied on in making the decision on review, then a description of the specific rule, guideline, protocol, or other similar criterion or a statement that such a rule, guideline, protocol, or other similar criterion was relied on and that a copy of such rule, guideline, protocol, or other criterion will be provided free of charge to you upon request; and
- * a statement of your right to bring suit under ERISA § 502(a) (where applicable).

CAF Q-12. What is "Continuation Coverage" and how does it work?

COBRA

If you have elect Health Insurance Benefits under this Plan, you may have certain rights to the continuation of such benefits after a "Qualifying Event" (e.g., a termination of employment). See Appendix B of this SPD for a detailed description of your rights to "continuation coverage" under COBRA.

USERRA

Continuation and reinstatement rights may also be available if you are absent from employment due to service in the uniformed services pursuant to the Uniformed Services Employment and Reemployment Rights Act of 1994 (USERRA). More information about coverage under USERRA is available from the Plan Administrator.

CAF Q-13. How will participating in the Cafeteria Plan affect my Social Security and other benefits?

Participating in the Cafeteria Plan will reduce the amount of your taxable income, which may result in a decrease in your Social Security benefits and/or other benefits which are based on taxable income. However, the tax savings that you realize through Cafeteria Plan participation will often more than offset any reduction in other benefits. If you are still unsure, you are encouraged to consult with your accountant or other tax advisor.

CAF Q-14. How do leaves of absence (such as under FMLA) affect my benefits?

FMLA Leaves of Absence.

If the Employer is subject to the federal Family and Medical Leave Act of 1993 and you go on a qualifying leave under

the FMLA, then to the extent required by the FMLA your Employer will continue to maintain your Health Insurance Benefits on the same terms and conditions as if you were still active (that is, your Employer will continue to pay its share of the contributions to the extent that you opt to continue coverage). Your Employer may require you to continue all Medical Insurance Benefits coverage while you are on paid leave (so long as Participants on non-FMLA paid leave are required to continue coverage). If so, you will pay your share of the contributions by the method normally used during any paid leave (for example, on a pre-tax salary-reduction basis).

If you are going on unpaid FMLA leave (or paid FMLA leave where coverage is not required to be continued) and you opt to continue your Insurance Benefits, then you may pay your share of the contributions in one of three ways: (a) with after-tax dollars while on leave; (b) with pretax dollars to the extent that you receive compensation during the leave, or by pre-paying all or a portion of your share of the contributions for the expected duration of the leave on a pre-tax salary reduction basis out of your pre-leave compensation, including unused sick days and vacation days (to pre-pay in advance, you must make a special election before such compensation normally would be available to you (but note that prepayments with pre-tax dollars may not be used to pay for coverage during the next Plan Year); or (c) by other arrangements agreed upon by you and the Plan Administrator (for example, the Plan Administrator may pay for coverage during the leave and withhold amounts from your compensation upon your return from leave).

If your Employer requires all Participants to continue Insurance Benefits during the unpaid FMLA leave, then you may discontinue paying your share of the required contributions until you return from leave. Upon returning from leave, you must pay your share of any required contributions that you did not pay during the leave. Payment for your share will be withheld from your compensation either on a pre-tax or after-tax basis, depending on what you and the Plan Administrator agree to.

If your Health Insurance coverage ceases while you are on FMLA leave (e.g., for non-payment of required contributions), you will be permitted to re-enter such Benefits, as applicable, upon return from such leave on the same basis as when you were participating in the Plan before the leave or as otherwise required by the FMLA. You may be required to have coverage for such Benefits reinstated so long as coverage for Employees on non-FMLA leave is required to be reinstated upon return from leave.

If you are commencing or returning from FMLA leave, then your election for non-health benefits provided under this Plan, if any, will be treated in the same way as under your Employer's policy for providing such Benefits for Participants on a non-FMLA leave (see below). If that policy permits you to discontinue contributions while on leave, then upon returning from leave you will be required to repay the contributions not paid by you during leave. Payment will be withheld from your compensation either on a pre-tax or after-tax basis, as agreed to by the Plan Administrator and you or as the Plan Administrator otherwise deems appropriate.

Non-FMLA Leaves of Absence.

If you go on an unpaid leave of absence that does not affect eligibility, then you will continue to participate and the contribution due from you (if not otherwise paid by your regular salary reductions) will be paid by pre-payment before going on leave, with after-tax contributions while on leave, or with catch-up contributions after the leave ends, as determined by the Plan Administrator. If you go on an unpaid leave that does affect eligibility, then the Change in Status rules will apply.

Premium Payment Benefits

PREM Q-1. What are "Premium Payment Benefits"?

As described in CAF Q-1, if you elect Premium Payment Benefits you will be able to pay for your share of contributions for Insurance Benefits with pre-tax dollars by electing to do so. Because the share of the contributions that you pay will

be with pre-tax funds, you may save both federal income taxes and FICA (Social Security) taxes. See Q-4.

PREM Q-2. How are my Premium Payment Benefits paid?

As described in CAF Q-1 and in PREM Q-1, if you select an Insurance Plan described in CAF Q-2, then you may be required to pay a portion of the contributions. When you complete the Election Form/Salary Reduction Agreement, if you elect to pay for benefits on a pre-tax basis you agree to a salary reduction to pay for your share of the cost of coverage (also known as contributions) with pre-tax funds instead of receiving a corresponding amount of your regular pay that would otherwise be subject to taxes. From then on, you must pay a contribution for such coverage by having that portion deducted from each paycheck on a pre-tax basis (generally an equal portion from each paycheck, or an amount otherwise agreed to or as deemed appropriate by the Plan Administrator).

The Employer may contribute all, some, or no portion of the Premium Payment Benefits that you have selected, as described in documents furnished separately to you from time to time.

Miscellaneous

MISC Q-1

What are my ERISA Rights?

The Cafeteria Plan is not an ERISA welfare benefit plan under the Employee Retirement Income Security Act of 1974 (ERISA). The SPDs of the various benefits components of the Plan will describe your rights under ERISA, if applicable, under that component.

Regardless, a participant in the Cafeteria Plan, you are entitled to certain rights and protections under ERISA. ERISA provides that all participants shall be entitled to:

- * Examine, without charge, at the Plan Administrator's office and at other specified locations (such as worksites) all documents governing the Plan, including insurance contracts, and a copy of the latest annual report (Form 5500 Series), if any, filed by the Plan with the U.S. Department of Labor and available at the Public Disclosure Room of the Employee Benefits Security Administration;
- * Obtain, upon written request to the Administrator, copies of documents governing the operation of the Plan, including insurance contracts and collective bargaining agreements, and copies of the latest annual report (Form 5500 Series) and updated summary plan description. The Plan Administrator may make a reasonable charge for the copies); and
- * Receive a summary of the Plan's annual financial report, if any. The Plan Administrator is required by law to furnish each participant with a copy of this summary annual report.

COBRA and HIPAA Rights. You have a right to continue your Health Insurance Plan coverage for yourself if there is a loss of coverage under the plan as a result of a qualifying event. You or your dependents may have to pay for such coverage. Review this SPD and the documents governing the plan on the rules governing your COBRA continuation coverage rights.

HIPAA Privacy Rights. Under another provision of HIPAA, group health plans are required to take steps to ensure that certain "protected health information" (PHI) is kept confidential. You may receive a separate notice from the Employer (or medical insurers) that outlines its health privacy policies.

Fiduciary Obligations. In addition to creating rights for participants, ERISA imposes duties upon the people who are responsible for the operation of the employee benefits plan. The people who operate your plan, called "fiduciaries" of the plan, have a duty to do so prudently and in the interest of you and other participants.

No Discrimination. No one, including your employer or any other person, may fire you or otherwise discriminate against you in any way to prevent you from obtaining a plan benefit or exercising your rights under ERISA.

Right to Review. If your claim for a benefit is denied or ignored in whole or in part, you have a right to know why this was done, to obtain copies of documents relating to the decision without charge, and to appeal any denial, all within certain time schedules.

Enforcing Your Rights. Under ERISA, there are steps that you can take to enforce these rights. For instance, if you request a copy of plan documents or the latest annual report (if any) from the plan and do not receive them within 30 days, you may file suit in a federal court. In such a case, the court may require the Plan Administrator to provide the materials and pay you up to \$110 a day until you receive them, unless the materials were not sent because of reasons beyond the control of the Plan Administrator. If you have a claim for benefits that is denied or ignored in whole or in part, then you may file suit in a state or federal court (but only if you have first filed your claim under the Plan's claims procedures and, if applicable, filed a timely appeal of any denial of your claim).

If it should happen that plan fiduciaries misuse the plan's money, or if you are discriminated against for asserting your rights, you may seek assistance from the U.S. Department of Labor, or you may file suit in a federal court. The court will decide who should pay court costs and legal fees. If you are successful the court may order the person you have sued to pay these costs and fees. If you lose, the court may order you to pay these costs and fees, for example, if it finds your claim is frivolous.

Assistance With Your Questions. If you have any questions about your plan, you should contact the Plan Administrator. If you have any questions about this statement or about your rights under ERISA or HIPAA, or if you need assistance in obtaining documents from the Plan Administrator, you should contact the nearest office of the Employee Benefits Security Administration, U.S. Department of Labor, listed in your telephone directory or the Division of Technical Assistance and Inquiries, Employee Benefits Security Administration, U.S. Department of Labor, 200 Constitution Avenue N.W., Washington, D.C. 20210. You may also obtain certain publications about your rights and responsibilities under ERISA by calling the publications hotline of the Employee Benefits Security Administration

MISC Q-2. What other general information should I know?

This MISC Q-2 contains certain general information that you may need to know about the Plan.

Plan Information

Official Name of the Plan: City of Selma Cafeteria Plan

Plan Number: 501

Effective Date: January 01 2015.

Plan Year: January 01 2015 to December 31 2015. Your Plan's records are maintained on this period of time

Type of Plan: Welfare plan providing various insurance benefits

Employer/Plan Sponsor Information

Name and Address:

City of Selma
1710 Tucker Street
Selma, CA 93662

Federal employee tax identification number (EIN): 946000431

Plan Administrator Information

Name, Address, and business telephone number:

City of Selma
1710 Tucker Street
Selma, CA 93662
Attention: Human Resources Manager
Telephone: 5598912200

Agent for Service of Legal Process

The name and address of the Plan's agent for service of legal process is:

City of Selma
1710 Tucker Street
Selma, CA 93662
Attention: Benefits Committee

Qualified Medical Child Support Order

The Health Insurance Plans will provide benefits as required by any qualified medical child support order (QMCSO), as defined in ERISA § 609(a). The Plan has detailed procedures for determining whether an order qualifies as a QMCSO. Participants and beneficiaries can obtain, without charge, a copy of such procedures from the Plan Administrator.

Newborns' and Mothers' Health Protection Act of 1996

Group health plans and health insurance issuers generally may not, under federal law, restrict benefits for any hospital length of stay in connection with childbirth for the mother or newborn child to less than 48 hours following a vaginal delivery or to less than 96 hours following a cesarean section. However, federal law generally does not prohibit the mother's or newborn's attending provider, after consulting with the mother, from discharging the mother or her newborn earlier than 48 hours (or 96 hours, as applicable). In any case, plans and issuers may not, under federal law, require that a provider obtain authorization from the plan or the issuer for prescribing a length of stay not in excess of 48 hours (or 96 hours).

Appendix A

*****Affiliated Employers*****

Appendix B

COBRA CONTINUATION COVERAGE RIGHTS under the City of Selma Cafeteria Plan (the "Plan")

The following paragraphs generally explain COBRA coverage, when it may become available to you and your family, and what you need to do to protect the right to receive it. PLEASE READ THE FOLLOWING CAREFULLY.

The City of Selma Cafeteria Plan has group health insurance components and you may be enrolled in one or more of these components. COBRA (and the description of COBRA coverage contained in this SPD) applies only to the group health plan benefits offered under the Plan and not to any other benefits offered under the Plan or by City of Selma. The Plan provides no greater COBRA rights than what COBRA requires - nothing in this SPD is intended to expand your rights beyond COBRA's requirements.

What Is COBRA Coverage?

COBRA coverage is a continuation of Plan coverage when coverage would otherwise end because of a life event known as a "qualifying event." Specific qualifying events are listed below in the section entitled "Who Is Entitled to Elect COBRA?"

COBRA coverage may become available to "qualified beneficiaries"

After a qualifying event occurs and any required notice of that event is properly provided to City of Selma, COBRA coverage must be offered to each person losing Plan coverage who is a "qualified beneficiary." You, your spouse, and your dependent children could become qualified beneficiaries and would be entitled to elect COBRA if coverage under the Plan is lost because of the qualifying event. (Certain newborns, newly adopted children, and alternate recipients under QMCSOs may also be qualified beneficiaries. This is discussed in more detail in separate paragraphs below.)

Who Is Entitled to Elect COBRA?

We use the pronoun "you" in the following paragraphs regarding COBRA to refer to each person covered under the Plan who is or may become a qualified beneficiary.

Qualifying events for the covered employee

If you are an employee, you will be entitled to elect COBRA if you lose your group health coverage under the Plan because either one of the following qualifying events happens:

- * your hours of employment are reduced; or
- * your employment ends for any reason other than your gross misconduct.

Qualifying events for the covered spouse

If you are the spouse of an employee, you will be entitled to elect COBRA if you lose your group health coverage under the Plan because any of the following qualifying events happens:

- * your spouse dies;
- * your spouse's hours of employment are reduced;
- * your spouse's employment ends for any reason other than his or her gross misconduct;
- * you become divorced or legally separated from your spouse. Also, if your spouse (the employee) reduces or eliminates your group health coverage in anticipation of a divorce or legal separation, and a divorce or legal separation later occurs, then the divorce or legal separation may be considered a qualifying event for you even though your coverage was reduced or eliminated before the divorce or separation.

Qualifying events for dependent children

If you are the dependent child of an employee, you will be entitled to elect COBRA if you lose your group health coverage under the Plan because any of the following qualifying events happens:

- * your parent-employee dies;
- * your parent-employee's hours of employment are reduced;
- * your parent-employee's employment ends for any reason other than his or her gross misconduct;
- * you stop being eligible for coverage under the Plan as a "dependent child."

Electing COBRA after leave under the Family and Medical Leave Act (FMLA)

Under special rules that apply if an employee does not return to work at the end of an FMLA leave, some individuals may be entitled to elect COBRA even if they were not covered under the Plan during the leave. Contact City of Selma for more information about these special rules.

Special second election period for certain eligible employees who did not elect COBRA

Certain employees and former employees who are eligible for federal trade adjustment assistance (TAA) or alternative trade adjustment assistance (ATAA) are entitled to a second opportunity to elect COBRA for themselves and certain family members (if they did not already elect COBRA) during a special second election period of 60 days or less (but only if the election is made within six months after Plan coverage is lost).

When Is COBRA Coverage Available?

When the qualifying event is the end of employment, reduction of hours of employment, or death of the employee, the Plan will offer COBRA coverage to qualified beneficiaries. You need not notify City of Selma of any of these qualifying events.

Caution:

You stop being eligible for coverage as dependent child whenever you fail to satisfy any part of the plan's definition of dependent child.

You must notify the plan administrator of certain qualifying events by this deadline

For the other qualifying events (divorce or legal separation of the employee and spouse or a dependent child's losing eligibility for coverage as a dependent child), a COBRA election will be available to you only if you notify City of Selma in writing within 60 days after the later of (1) the date of the qualifying event; or (2) the date on which the qualified beneficiary loses (or would lose) coverage under the terms of the Plan as a result of the qualifying event.

No COBRA election will be available unless you follow the Plan's notice procedures and meet the notice deadline

In providing this notice, you must use the Plan's form entitled "Notice of Qualifying Event Form" and you must follow the notice procedures specified in the section below entitled "Notice Procedures." If these procedures are not followed or if the notice is not provided to City of Selma during the 60-day notice period, YOU WILL LOSE YOUR RIGHT TO ELECT COBRA.

How to elect COBRA

To elect COBRA, you must complete the Election Form that is part of the Plan's COBRA election notice and mail or hand-deliver it to City of Selma. An election notice will be provided to qualified beneficiaries at the time of a qualifying

event. You may also obtain a copy of the Election Form from City of Selma.

Deadline for COBRA election

If mailed, your election must be postmarked (or if hand-delivered, your election must be received by the individual at the address specified on the Election Form) no later than 60 days after the date of the COBRA election notice provided to you at the time of your qualifying event (or, if later, 60 days after the date that Plan coverage is lost). **IF YOU DO NOT SUBMIT A COMPLETED ELECTION FORM BY THIS DUE DATE, YOU WILL LOSE YOUR RIGHT TO ELECT COBRA.**

Independent election rights

Each qualified beneficiary will have an independent right to elect COBRA.

Any qualified beneficiary for whom COBRA is not elected within the 60-day election period specified in the Plan's COBRA election notice **WILL LOSE HIS OR HER RIGHT TO ELECT COBRA COVERAGE.**

Special Considerations in Deciding Whether to Elect COBRA

In considering whether to elect COBRA, you should take into account that a failure to elect COBRA will affect your future rights under federal law. You have the right to request special enrollment in another group health plan for which you are otherwise eligible (such as a plan sponsored by your spouse's employer) within 30 days after your group health coverage under the Plan ends because of one of the qualifying events listed above. You will also have the same special enrollment right at the end of COBRA coverage if you get COBRA coverage for the maximum time available to you.

Length of COBRA Coverage

COBRA coverage is a temporary continuation of coverage. The COBRA coverage periods described below are maximum coverage periods.

COBRA coverage can end before the end of the maximum coverage period for several reasons, which are described in the section below entitled "Termination of COBRA Coverage Before the End of the Maximum Coverage Period."

Death, divorce, legal separation, or child's loss of dependent status

When Plan coverage is lost due to the death of the employee, the covered employee's divorce or legal separation, or a dependent child's losing eligibility as a dependent child, COBRA coverage under the Plan's Medical and Dental components can last for up to a total of 36 months.

If the covered employee becomes entitled to Medicare within 18 months before his or her termination of employment or reduction of hours.

When Plan coverage is lost due to the end of employment or reduction of the employee's hours of employment, and the employee became entitled to Medicare benefits less than 18 months before the qualifying event, COBRA coverage under the Plan's Medical and Dental components for qualified beneficiaries (other than the employee) who lose coverage as a result of the qualifying event can last until up to 36 months after the date of Medicare entitlement. For example, if a covered employee becomes entitled to Medicare eight months before the date on which his employment terminates, COBRA coverage for his spouse and children who lost coverage as a result of his termination can last up to 36 months after the date of Medicare entitlement, which is equal to 28 months after the date of the qualifying event (36 months minus eight months). This COBRA coverage period is available only if the covered employee becomes entitled to Medicare within 18 months **BEFORE** the termination or reduction of hours.

Termination of employment or reduction of hours

Otherwise, when Plan coverage is lost due to the end of employment or reduction of the employee's hours of employment, COBRA coverage under the Plan's Medical and Dental components generally can last for only up to a total of 18 months.

Extension of Maximum Coverage Period

If the qualifying event that resulted in your COBRA election was the covered employee's termination of employment or reduction of hours, an extension of the maximum period of coverage may be available if a qualified beneficiary is disabled or a second qualifying event occurs. You must notify City of Selma of a disability or a second qualifying event in order to extend the period of COBRA coverage. Failure to provide notice of a disability or second qualifying event will eliminate the right to extend the period of COBRA coverage.

Disability extension of COBRA coverage

If a qualified beneficiary is determined by the Social Security Administration to be disabled and you notify City of Selma in a timely fashion, all of the qualified beneficiaries in your family may be entitled to receive up to an additional 11 months of COBRA coverage, for a total maximum of 29 months. This extension is available only for qualified beneficiaries who are receiving COBRA coverage because of a qualifying event that was the covered employee's termination of employment or reduction of hours. The disability must have started at some time before the 61st day after the covered employee's termination of employment or reduction of hours and must last at least until the end of the period of COBRA coverage that would be available without the disability extension (generally 18 months, as described above). Each qualified beneficiary will be entitled to the disability extension if one of them qualifies.

You must notify City of Selma of a qualified beneficiary's disability by this deadline

The disability extension is available only if you notify City of Selma in writing of the Social Security Administration's determination of disability within 60 days after the latest of:

- * the date of the Social Security Administration's disability determination;
- * the date of the covered employee's termination of employment or reduction of hours; and
- * the date on which the qualified beneficiary loses (or would lose) coverage under the terms of the Plan as a result of the covered employee's termination of employment or reduction of hours.

You must also provide this notice within 18 months after the covered employee's termination of employment or reduction of hours in order to be entitled to a disability extension.

No disability extension will be available unless you follow the Plan's notice procedures and meet the notice deadline

In providing this notice, you must use the Plan's form entitled "Notice of Disability Form" and you must follow the notice procedures specified in the section below entitled "Notice Procedures."

If these procedures are not followed or if the notice is not provided to City of Selma during the 60-day notice period and within 18 months after the covered employee's termination of employment or reduction of hours, then there will be no disability extension of COBRA coverage.

Second qualifying event extension of COBRA coverage

An extension of coverage will be available to spouses and dependent children who are receiving COBRA coverage if a second qualifying event occurs during the 18 months (or, in the case of a disability extension, the 29 months) following the covered employee's termination of employment or reduction of hours. The maximum amount of COBRA coverage

available when a second qualifying event occurs is 36 months. Such second qualifying events may include the death of a covered employee, divorce or legal separation from the covered employee, or a dependent child's ceasing to be eligible for coverage as a dependent under the Plan. These events can be a second qualifying event only if they would have caused the qualified beneficiary to lose coverage under the Plan if the first qualifying event had not occurred. (This extension is not available under the Plan when a covered employee becomes entitled to Medicare after his or her termination of employment or reduction of hours.)

You must notify City of Selma of a second qualifying event by this deadline

This extension due to a second qualifying event is available only if you notify City of Selma in writing of the second qualifying event within 60 days after the date of the second qualifying event.

No extension will be available unless you follow the Plan's notice procedures and meet the notice deadline

In providing this notice, you must use the Plan's form entitled "Notice of Second Qualifying Event Form" (you may obtain a copy of this form from City of Selma at no charge), and you must follow the notice procedures specified in the section below entitled "Notice Procedures." If these procedures are not followed or if the notice is not provided to City of Selma during the 60-day notice period, then there will be no extension of COBRA coverage due to a second qualifying event.

Termination of COBRA Coverage Before the End of the Maximum Coverage Period

COBRA coverage will automatically terminate before the end of the maximum period if:

- * any required premium is not paid in full on time;
- * a qualified beneficiary becomes entitled to Medicare benefits (under Part A, Part B, or both) after electing COBRA;
- * the employer ceases to provide any group health plan for its employees; or
- * during a disability extension period, the disabled qualified beneficiary is determined by the Social Security Administration to be no longer disabled (COBRA coverage for all qualified beneficiaries, not just the disabled qualified beneficiary, will terminate).

COBRA coverage may also be terminated for any reason the Plan would terminate coverage of a participant or beneficiary not receiving COBRA coverage (such as fraud).

You must notify City of Selma if a qualified beneficiary becomes entitled to Medicare or obtains other group health plan coverage

You must notify City of Selma in writing within 30 days if, after electing COBRA, a qualified beneficiary becomes entitled to Medicare (Part A, Part B, or both) or becomes covered under other group health plan coverage. In addition, if you were already entitled to Medicare before electing COBRA, notify Employer of the date of your Medicare entitlement at the address shown in the section below entitled "Notice Procedures."

You must notify City of Selma if a qualified beneficiary ceases to be disabled

If a disabled qualified beneficiary is determined by the Social Security Administration to no longer be disabled, you must notify City of Selma of that fact within 30 days after the Social Security Administration's determination.

Cost of COBRA Coverage

Each qualified beneficiary is required to pay the entire cost of COBRA coverage. The amount a qualified beneficiary may be required to pay may not exceed 102% (or, in the case of an extension of COBRA coverage due to a disability, 150%) of the cost to the group health plan (including both employer and employee contributions) for coverage of a similarly situated plan participant or beneficiary who is not receiving COBRA coverage. The amount of your COBRA premiums may change from time to time during your period of COBRA coverage and will most likely increase over time. You will be

notified of COBRA premium changes.

Payment for COBRA Coverage

How premium payments must be made

All COBRA premiums must be paid by check. Your first payment and all monthly payments for COBRA coverage must be mailed or hand-delivered to the individual at the payment address specified in the election notice provided to you at the time of your qualifying event. However, if the Plan notifies you of a new address for payment, you must mail or hand-deliver all payments for COBRA coverage to the individual at the address specified in that notice of a new address.

When premium payments are considered to be made

If mailed, your payment is considered to have been made on the date that it is postmarked. If hand-delivered, your payment is considered to have been made when it is received by the individual at the address specified above. You will not be considered to have made any payment by mailing or hand-delivering a check if your check is returned due to insufficient funds or otherwise.

First payment for COBRA coverage

If you elect COBRA, you do not have to send any payment with the Election Form. However, you must make your first payment for COBRA coverage not later than 45 days after the date of your election. (This is the date your Election Form is postmarked, if mailed, or the date your Election Form is received by the individual at the address specified for delivery of the Election Form, if hand-delivered.) See the section above entitled "Electing COBRA Coverage."

Your first payment must cover the cost of COBRA coverage from the time your coverage under the Plan would have otherwise terminated up through the end of the month before the month in which you make your first payment. (For example, Sue's employment terminates on September 30, and she loses coverage on September 30. Sue elects COBRA on November 15. Her initial premium payment equals the premiums for October and November and is due on or before December 30, the 45th day after the date of her COBRA election.)

You are responsible for making sure that the amount of your first payment is correct. You may contact City of Selma using the contact information provided below to confirm the correct amount of your first payment. Claims for reimbursement will not be processed and paid until you have elected COBRA and made the first payment for it.

If you do not make your first payment for COBRA coverage in full within 45 days after the date of your election, you will lose all COBRA rights under the Plan.

Monthly payments for COBRA coverage

After you make your first payment for COBRA coverage, you will be required to make monthly payments for each subsequent month of COBRA coverage. The amount due for each month for each qualified beneficiary will be disclosed in the election notice provided to you at the time of your qualifying event. Under the Plan, each of these monthly payments for COBRA coverage is due on the first day of the month for that month's COBRA coverage. If you make a monthly payment on or before the first day of the month to which it applies, your COBRA coverage under the Plan will continue for that month without any break. City of Selma will not send periodic notices of payments due for these coverage periods (that is, we will not send a bill to you for your COBRA coverage - it is your responsibility to pay your COBRA premiums on time).

Grace periods for monthly COBRA premium payments

Although monthly payments are due on the first day of each month of COBRA coverage, you will be given a grace

period of 30 days after the first day of the month to make each monthly payment. Your COBRA coverage will be provided for each month as long as payment for that month is made before the end of the grace period for that payment. However, if you pay a monthly payment later than the first day of the month to which it applies, but before the end of the grace period for the month, your coverage under the Plan will be suspended as of the first day of the month and then retroactively reinstated (going back to the first day of the month) when the monthly payment is received. This means that any claim you submit for benefits while your coverage is suspended may be denied and may have to be resubmitted once your coverage is reinstated.

If you fail to make a monthly payment before the end of the grace period for that month, you will lose all rights to COBRA coverage under the Plan.

More Information About Individuals Who May Be Qualified Beneficiaries

Children born to or placed for adoption with the covered employee during a period of COBRA coverage

A child born to, adopted by, or placed for adoption with a covered employee during a period of COBRA coverage is considered to be a qualified beneficiary provided that, if the covered employee is a qualified beneficiary, the covered employee has elected COBRA coverage for himself or herself. The child's COBRA coverage begins when the child is enrolled in the Plan, whether through special enrollment or open enrollment, and it lasts for as long as COBRA coverage lasts for other family members of the employee. To be enrolled in the Plan, the child must satisfy the otherwise applicable Plan eligibility requirements (for example, regarding age).

Alternate recipients under QMCSOs

A child of the covered employee who is receiving benefits under the Plan pursuant to a qualified medical child support order (QMCSO) received by City of Selma during the covered employee's period of employment with City of Selma is entitled to the same rights to elect COBRA as an eligible dependent child of the covered employee.

NOTICE PROCEDURES City of Selma Welfare Benefits Plan (the Plan)

WARNING: If your notice is late or if you do not follow these notice procedures, you and all related qualified beneficiaries will lose the right to elect COBRA (or will lose the right to an extension of COBRA coverage, as applicable).

Notices Must Be Written and Submitted on Plan Forms

Any notice that you provide must be in writing and must be submitted on the Plan's required form (the Plan's required forms are described above in this SPD, and you may obtain copies from City of Selma without charge). Oral notice, including notice by telephone, is not acceptable. Electronic (including e-mailed or faxed) notices are not acceptable.

How, When, and Where to Send Notices

You must mail or hand-deliver your notice to:

Human Resources Manager
City of Selma
1710 Tucker Street
Selma, CA 93662

However, if a different address for notices to the Plan appears in the Plan's most recent summary plan description, you must mail or hand-deliver your notice to that address (if you do not have a copy of the Plan's most recent summary plan description, you may request one from City of Selma).

If mailed, your notice must be postmarked no later than the last day of the applicable notice period. If hand-delivered, your notice must be received by the individual at the address specified above no later than the last day of the applicable notice period. (The applicable notice periods are described in the paragraphs above entitled "You must notify the plan administrator of certain qualifying events by this deadline," "You must notify City of Selma of a qualified beneficiary's disability by this deadline", and "You must notify ABC Company of a second qualifying event by this deadline.")

Information Required for All Notices

Any notice you provide must include (1) the name of the Plan (City of Selma Welfare Benefits Plan); (2) the name and address of the employee who is (or was) covered under the Plan; (3) the name(s) and address(es) of all qualified beneficiary(ies) who lost coverage as a result of the qualifying event; (4) the qualifying event and the date it happened; and (5) the certification, signature, name, address, and telephone number of the person providing the notice.

Additional Information Required for Notice of Qualifying Event

If the qualifying event is a divorce or legal separation, your notice must include a copy of the decree of divorce or legal separation. If your coverage is reduced or eliminated and later a divorce or legal separation occurs, and if you are notifying City of Selma that your Plan coverage was reduced or eliminated in anticipation of the divorce or legal separation, your notice must include evidence satisfactory to City of Selma that your coverage was reduced or eliminated in anticipation of the divorce or legal separation.

Additional Information Required for Notice of Disability

Any notice of disability that you provide must include (1) the name and address of the disabled qualified beneficiary; (2) the date that the qualified beneficiary became disabled; (3) the names and addresses of all qualified beneficiaries who are still receiving COBRA coverage; (4) the date that the Social Security Administration made its determination; (5) a copy of the Social Security Administration's determination; and (6) a statement whether the Social Security Administration has subsequently determined that the disabled qualified beneficiary is no longer disabled.

Additional Information Required for Notice of Second Qualifying Event

Any notice of a second qualifying event that you provide must include (1) the names and addresses of all qualified beneficiaries who are still receiving COBRA coverage; (2) the second qualifying event and the date that it happened; and (3) if the second qualifying event is a divorce or legal separation, a copy of the decree of divorce or legal separation.

Who May Provide Notices

The covered employee, a qualified beneficiary who lost coverage due to the qualifying event described in the notice, or a representative acting on behalf of either may provide notices. A notice provided by any of these individuals will satisfy any responsibility to provide notice on behalf of all qualified beneficiaries who lost coverage due to the qualifying event described in the notice.

THIS CONCLUDES THE SUMMARY OF YOUR CONTINUATION COVERAGE RIGHTS UNDER COBRA. PLEASE CONTACT THE HUMAN RESOURCES OFFICE (OR THE EQUIVALENT THEREOF) OF CITY OF SELMA IF YOU HAVE ANY QUESTIONS OR NEED MORE INFORMATION.

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

February 2, 2015

ITEM NO:

1. e .

SUBJECT:

Denial of Claim

BACKGROUND:

This claim was received in my office on January 6, 2015.

DISCUSSION:

The claimant alleges that on November 21, 2014 while traveling eastbound on Dinuba Avenue, approaching Thompson Avenue to make a right hand turn, he hit a pothole causing \$308.59 in damages to the front left tire and rim of his vehicle.

Upon receipt of this claim the Program Director of Liability Claims (AIMS) investigated this claim by conducting interviews with the claimant and City staff. Based on their investigation, the City had no prior notice and/or complaints with regard to this pothole prior to this incident. As soon as the City received notice (by way of the claimant), the City made immediate repairs. Also, according to the information that the claimant provided his vehicle has low profile tires and 22 inch rims. These are not standard tires and rims for his vehicle. Low profile tires have a shorter sidewall than a traditional tire and a wider tread. The distance between the rim and tread is shorter. Therefore, both the sidewalls and the rims are more likely to suffer damage when encountering irregularities in the road surface. Therefore, AIMS did not see any negligence and/or liability on the part of the City.

After consideration and investigation, AIMS is recommending that this claim be placed on the Council Agenda for consideration of rejection.

| | | |
|--|--|--|
| <u>COST:</u> (Enter cost of item to be purchased) | | <u>BUDGET IMPACT:</u> (Enter amount this non-budgeted item will impact this years' budget – if budgeted, enter NONE). |
| None | | None |
| <u>FUNDING:</u> (Enter the funding source for this item – if fund exists, enter the balance in the fund). | | <u>ON-GOING COST:</u> (Enter the amount that will need to be budgeted each year – if one-time cost, enter NONE). |
| Funding Source: Fund Balance: | | |

RECOMMENDATION: Rejection of Claim

| | |
|--------------------------------------|-----------------|
| <u>Tesla Nason</u> | <u>02/02/15</u> |
| Tesla Nason, Human Resources Analyst | Date |
| <u>Kenneth Grey</u> | <u>2/2/2015</u> |
| Kenneth Grey, City Manager | Date |

We _____ and _____
 Kenneth Grey, City Manager Steve Yribarren, Financial Consultant

do hereby agree that the funding for the above is correct and that enough funds exist to cover the expenditure.



CLAIM FORM
(Please Type Or Print)

RECEIVED

JAN 6 REC'D
2015

BY _____ CITY _____ MA _____

CLAIM AGAINST SELMA
(Name of Entity)

Claimant's Name Eduardo Quezada S.S. #: _____

Claimant's Date of Birth _____ Telephone # (559) 819-0744

Claimant's Address 2327 Goldridge St Selma CA 93662 Gender: Male ☒ Female _____

Address where Notices about Claim are to be sent, if different from above:

Date of Incident/Accident/Arrest: 11-21-14

Date Injuries, Damages or Losses were discovered: 11-21-14

Location of Incident/Accident/Arrest: E. Dinuba Ave & S. Jasper Ave

What did Entity or Employee do to cause this Loss, Damage or Injury?

(Use Back of this Form or Separate Sheet if necessary to answer this Question in Detail.)

What are the Names of the Entity's Employees who caused this Injury, Damage or Loss (if known)?

What specific Injuries, Damages or Losses did Claimant receive? Traveling eastbound on Dinuba Ave, approaching Thompson Ave to make right turn. Vehicles front left tire & wheel struck pot hole causing blowout & wheel damage (please see pictures)
(Use back of this form or separate sheet if necessary to answer this question in detail.)

What amount of money is claimant seeking, or if amount is in excess of \$10,000, which is the appropriate court of jurisdiction. Note: If Superior and Municipal Courts are consolidated, you must represent whether it is a "limited civil case" [see Government Code 910(f)]

\$ 308.59

(Use back of this form or separate sheet if necessary to answer this question in detail.)

How was this amount calculated (please itemize)? Had difficult time finding a wheel to fit my vehicle. AK's tire & wheel could install tire & wheel for \$452.09 but said wheel offset would be 1/2" off. Finally found one wheel at Wheel King \$162.34, they suggested to take it to Eagle Dynamics to have lug inserts installed to make fit \$90.00 Les Schwab alignment would be \$56.25.
(Use back of this form or separate sheet if necessary to answer this question in detail.)

Date Signed: 12-26-14

Signature: _____

If signed by Representative:

Representative's Name _____

Address _____

Telephone # _____

Relationship to Claimant _____

Check Register Report

I.F.

Date: 01/27/2015

Time: 3:16 pm

Page: 1

City of Selma

BANK: UNION BANK

| Check Number | Check Date | Status | Void/Stop Date | Vendor Number | Vendor Name | Check Description | Amount |
|--------------------------|------------|---------|----------------|---------------|--------------------------------|--------------------------------|-----------|
| UNION BANK Checks | | | | | | | |
| 64852 | 01/08/2015 | Printed | | 12100.050 | U.S. BANK CORPORATE PMT SYSTEM | CALCARD CHARGES 11/25-12/22/14 | 32,598.96 |
| 64853 | 01/08/2015 | Printed | | 12270.190 | VERIZON WIRELESS | AIRCARDS-DECEMBER 2014 | 523.18 |
| 64854 | 01/08/2015 | Printed | | 12284.148 | VIGILANT CANINE SERVICES | K9 SERVICE MAINT -DEC 14 | 175.00 |
| 64855 | 01/08/2015 | Printed | | 12280.110 | VINCENT COMMUNICATIONS INC | RADIO REPAIRS | 160.00 |
| 64856 | 01/08/2015 | Printed | | 12252.630 | YRIBARREN GROUP | CONSULTING SERVICES-DEC 2014 | 6,250.00 |
| 64857 | 01/22/2015 | Printed | | 10110.020 | ABBEY DOOR SERVICE | OVERHEAD DOOR MAINT-FD ST#1 | 675.00 |
| 64858 | 01/22/2015 | Printed | | 10170.073 | AIR LIQUIDE HEALTHCARE AMERICA | OXYGEN CYLINDER RENTAL | 92.32 |
| 64859 | 01/22/2015 | Printed | | 10180.732 | ALL SERVICE GARAGE DOOR | ROLL UP DOOR FOR LINCOLN PARK | 850.00 |
| 64860 | 01/22/2015 | Printed | | 10190.030 | AMBILL | AMB BILLING-DECEMBER 2014 | 5,216.00 |
| 64861 | 01/22/2015 | Printed | | 10100.515 | AT&T | T-1 CONNECTION-DECEMBER 2014 | 2,687.62 |
| 64862 | 01/22/2015 | Printed | | 10340.385 | AT&T MOBILITY | TELEPHONE-DECEMBER 14 | 1,661.43 |
| 64863 | 01/22/2015 | Printed | | 10230.130 | BENNETT & BENNETT, INC. | IRRIGATION SUPPLIES | 141.58 |
| 64864 | 01/22/2015 | Printed | | 10257.305 | WILL BLACKWELL | PER DIEM -HAZMAT CLASS | 675.00 |
| 64865 | 01/22/2015 | Printed | | 10320.807 | CALIFORNIA STATE CONTROLLERS | AUDIT CONFIRMATION FEE | 100.00 |
| 64866 | 01/22/2015 | Printed | | 10370.037 | COAST TO COAST DEVELOPMENT | BUSINESS LIC OVERPAYMENT REIMB | 27.50 |
| 64867 | 01/22/2015 | Printed | | 10370.310 | COLONIAL SUPPLEMENTAL INSURANC | EMPLOYEE INSURANCE PREM-DEC 14 | 4,804.41 |
| 64868 | 01/22/2015 | Printed | | 10370.953 | COOL AIR SPECIALTY | REPAIR TIMERS -SENIOR CENTER | 850.00 |
| 64869 | 01/22/2015 | Printed | | 10371.240 | COVANTA STANISLAUS, INC. | EVIDENCE DESTRUCTION | 325.10 |
| 64870 | 01/22/2015 | Printed | | 10430.071 | DEPARTMENT OF JUSTICE | BLOOD ALCOHOL ANALYSIS-DEC 14 | 210.00 |
| 64871 | 01/22/2015 | Printed | | 10660.099 | FRANCHISE TAX BOARD | CS#550680107 | 164.06 |
| 64872 | 01/22/2015 | Printed | | 10700.080 | G&K SERVICES | LINEN/UNIFORM SERVICES-DEC 14 | 651.21 |
| 64873 | 01/22/2015 | Printed | | 10710.699 | RUBY M GARZA | TRANSCRIPT 15-0054 | 25.00 |
| 64874 | 01/22/2015 | Printed | | 10750.600 | JASON GRAY | PHYSICAL FITNESS REIMBURSEMENT | 200.00 |
| 64875 | 01/22/2015 | Printed | | 10820.020 | HEALTHEDGE ADMINISTRATORS INC. | DENTAL, VISION, CHIRO 1/7/15 | 2,660.22 |
| 64876 | 01/22/2015 | Printed | | 10820.020 | HEALTHEDGE ADMINISTRATORS INC. | DENTAL, VISION, CHIRO 12/24/14 | 4,651.22 |
| 64877 | 01/22/2015 | Printed | | 10820.020 | HEALTHEDGE ADMINISTRATORS INC. | DENTAL, VISION, CHIRO 12/31/14 | 1,530.99 |
| 64878 | 01/22/2015 | Printed | | 10820.020 | HEALTHEDGE ADMINISTRATORS INC. | ADMINISTRATIVE FEES-FE 2015 | 754.83 |
| 64879 | 01/22/2015 | Printed | | 10820.020 | HEALTHEDGE ADMINISTRATORS INC. | DENTAL, VISION, CHIRO 1/14/15 | 5,329.67 |
| 64880 | 01/22/2015 | Printed | | 10820.034 | HEALTHWISE SERVICES | KIOSK MEDICAL WASTE SERVICE | 400.00 |
| 64881 | 01/22/2015 | Printed | | 10820.155 | HENRY SCHEIN INC. | MEDICAL SUPPLIES | 483.35 |
| 64882 | 01/22/2015 | Printed | | 10820.702 | HEWLETT-PACKARD FINANCIAL SERV | LEASES- JAN 15 | 17,644.34 |
| 64883 | 01/22/2015 | Printed | | 10830.711 | KAREN HITCH | MARY POPPINS SUPPLIES REIMB | 44.51 |
| 64884 | 01/22/2015 | Printed | | 10900.440 | INGRAM DIGITAL ELECTRONICS | REP. SIGNAL FLORAL & MCCALL | 1,064.74 |
| 64885 | 01/22/2015 | Printed | | 11040.176 | MAGNOLIA JIMENEZ | PHLEBOTOMY SERVICE 15-0260 | 50.00 |
| 64886 | 01/22/2015 | Printed | | 11120.254 | KEN KATZ, LCSW, CTS | CRITICAL STRESS DEBRIEFING | 427.50 |
| 64887 | 01/22/2015 | Printed | | 11120.510 | JEFF KESTLY | MEDICAL PREMIUM REIMB JAN 15 | 148.78 |
| 64888 | 01/22/2015 | Printed | | 11230.180 | LIEBERT, CASSIDY, WHITMORE INC | FLSA CLAIM | 4,569.00 |
| 64889 | 01/22/2015 | Printed | | 11330.050 | STEVEN MCINTIRE | MEDICAL PREMIUM REIMB JAN 2015 | 1,373.43 |
| 64890 | 01/22/2015 | Printed | | 11340.800 | METRO UNIFORM | BALLISTIC VESTS | 1,628.32 |
| 64891 | 01/22/2015 | Printed | | 11380.300 | MYERS STEVENS & TOOHEY & CO. | FD EMP LIFE INS-JAN 2015 | 1,460.00 |
| 64892 | 01/22/2015 | Printed | | 11400.032 | NGLIC CO SUPERIOR VISION | VISION INS PREM-JAN 2015 | 1,604.46 |
| 64893 | 01/22/2015 | Printed | | 11530.100 | OFFICE DEPOT | OFFICE SUPPLIES | 484.04 |
| 64894 | 01/22/2015 | Printed | | 11610.155 | PACIFIC GAS & ELECTRIC CO. | UTILITIES-DECEMBER 2014 | 33,968.64 |
| 64895 | 01/22/2015 | Printed | | 11620.160 | PEARSON EDUCATION | FMT CLASS WORKBOOKS-FD | 2,950.82 |

Check Register Report

Date: 01/27/2015

Time: 3:16 pm

Page: 2

City of Selma

BANK: UNION BANK

| Check Number | Check Date | Status | Void/Stop Date | Vendor Number | Vendor Name | Check Description | Amount |
|--------------------------|------------|---------|----------------|---------------------------|-------------------------------|--|-------------------|
| UNION BANK Checks | | | | | | | |
| 64896 | 01/22/2015 | Printed | | 11840.042 | ROBERT HALF FINANCE & | EMPLOYMENT RECRUITMENT FEES | 9,763.00 |
| 64897 | 01/22/2015 | Printed | | 11910.793 | SANTA ROSA JUNIOR COLLEGE | TRAINING -GUZMAN | 66.00 |
| 64898 | 01/22/2015 | Printed | | 11945.275 | SELMA CHAMBER OF COMMERCE | 3RD QTR DUES FY 2014/2015 | 3,500.00 |
| 64899 | 01/22/2015 | Printed | | 11945.467 | SELMA HEALTH CARE DISTRICT | NEEDLE DISPOSAL-UNUSED PORTION | 1,025.00 |
| 64900 | 01/22/2015 | Printed | | 11945.800 | SELMA UNIFIED SCHOOL DISTRICT | FUEL-DECEMBER 2014 | 11,273.65 |
| 64901 | 01/22/2015 | Printed | | 11985.138 | SUN LIFE | EMPLOYEE INSURANCE-FEB 2015 | 669.66 |
| 64902 | 01/22/2015 | Printed | | 12010.108 | TAG-AMS, INC. | EMPLOYEE DRUG TESING -PD | 60.00 |
| 64903 | 01/22/2015 | Printed | | 12030.188 | THOMSON REUTERS-WEST | 2015 PENAL CODE BOOKS | 538.23 |
| 64904 | 01/22/2015 | Printed | | 12070.120 | TULARE CO JAIL INDUSTRIES | STENCILS-CALMING PROJ TUCKER | 237.60 |
| 64905 | 01/22/2015 | Printed | | 12398.247 | XCELERATE FITNESS | BUSINESS LIC OVERPAYMENT REIMB | 10.00 |
| 64906 | 01/23/2015 | Printed | | 11230.374 | SANDY LILES | COSTUMES/MATRL -MARY POPPINS | 81.82 |
| 64907 | 01/23/2015 | Printed | | 11800.340 | R.S.M. MUSICAL PRODUCTIONS | SOUNDTRACK-MARY POPPINS | 1,500.00 |
| | | | | Total Checks: 56 | | Checks Total (excluding void checks): | 171,017.19 |
| | | | | Total Payments: 56 | | Bank Total (excluding void checks): | 171,017.19 |
| | | | | Total Payments: 56 | | Grand Total (excluding void checks): | 171,017.19 |

US BANK INVOICE FOR CALCARD CHARGES: 11/25/14-12/22/14

| | | TRANSACTION | | | | | | Trace Numbers to employee Statement and Agree | |
|----------------|----------------------------|------------------------|------------|-------------------------------------|--|----------------------|--------|---|--|
| DEPARTMENT | EMPLOYEE NAME | EMPLOYEE POSITION | DATE | VENDOR NAME | DESCRIPTION OF PURCHASE | ACCOUNT NUMBER | AMOUNT | | |
| ADMINISTRATION | DAVID LEWIS | CLERICAL ASSISTANT II | 12/19/14 | OFFICE DEPOT | OFFICE SUPPLIES FOR LAURI LINDER & MIKE KIRCHNER | 100-4200-600.100.000 | 58.20 | | |
| | DAVID LEWIS | CLERICAL ASSISTANT II | 12/19/14 | OFFICE DEPOT | OFFICE SUPPLIES FOR LAURI LINDER & MIKE KIRCHNER | 100-4100-600.100.000 | 39.98 | 98.18 | |
| | TESLA NASON | HUMAN RESOURCE ANALYST | 12/17/14 | SAVEMART | SNACKS FOR RMA WORKSHOP | 100-1400-610.920.000 | 6.49 | 6.49 | |
| | REYNA RIVERA | CITY CLERK | 12/1/14 | WALMART | COUNCIL MEETING SUPPLIES | 100-1100-600.250.000 | 15.53 | | |
| | REYNA RIVERA | CITY CLERK | 12/1/14 | SAVEMART | COUNCIL MEETING SUPPLIES | 100-1100-600.250.000 | 33.99 | | |
| | REYNA RIVERA | CITY CLERK | 12/1/14 | SAVEMART | COUNCIL MEETING SUPPLIES | 100-1100-600.250.000 | 5.37 | 54.89 | |
| ECONOMIC | ROSEANN GALVAN | ADMINISTRATIVE ANALYST | 12/17/14 | CHO'S KITCHEN | LEADERSHIP SELMA | 100-1550-610.920.000 | 86.98 | | |
| | ROSEANN GALVAN | ADMINISTRATIVE ANALYST | 12/17/14 | WALMART | LEADERSHIP SELMA/TEAM SELMA | 100-1550-610.920.000 | 9.35 | 96.33 | |
| CITY MANAGER | KEN GREY | CITY MANAGER | 11/23/14 | HOME DEPOT | MARY POPPINS SET WORK -ARTS COUNCIL | 605-4300-656.540.001 | 235.29 | | |
| | KEN GREY | CITY MANAGER | 11/26/14 | HOME DEPOT | MARY POPPINS SET WORK -ARTS COUNCIL | 605-4300-656.540.001 | 52.27 | | |
| | KEN GREY | CITY MANAGER | 11/29/14 | HOME DEPOT | MARY POPPINS SET WORK -ARTS COUNCIL | 605-4300-656.540.001 | 220.35 | | |
| | KEN GREY | CITY MANAGER | 11/29/14 | HOME DEPOT | MARY POPPINS SET WORK -ARTS COUNCIL | 605-4300-656.540.001 | 148.92 | | |
| | KEN GREY | CITY MANAGER | 11/30/14 | HOME DEPOT | MARY POPPINS SET WORK -ARTS COUNCIL | 605-4300-656.540.001 | -45.11 | | |
| | KEN GREY | CITY MANAGER | 12/9/14 | LEAGUE OF CA CITIES | CONFERENCE REGISTRATION -MONTUO | 100-1100-610.920.000 | 550.00 | | |
| | KEN GREY | CITY MANAGER | 12/9/14 | HOME DEPOT | MARY POPPINS SET WORK -ARTS COUNCIL | 605-4300-656.540.001 | 264.58 | | |
| | KEN GREY | CITY MANAGER | 12/12/14 | HOME DEPOT | MARY POPPINS SET WORK -ARTS COUNCIL | 605-4300-656.540.001 | 277.44 | | |
| | KEN GREY | CITY MANAGER | 12/12/14 | HOME DEPOT | MARY POPPINS SET WORK -ARTS COUNCIL | 605-4300-656.540.001 | 17.15 | 1,720.89 | |
| | | | | | | | | | |
| FIRE | CITY OF SELMA FIRE QRT MST | ENGINEER | 12/4/14 | MIKES MUFFLER | EXTRACTOR FOR THE DRYER | 100-2525-600.305.000 | 90.00 | | |
| | CITY OF SELMA FIRE QRT MST | ENGINEER | 12/18/14 | CLOVIS JANITORIAL | CLEANER FOR TURNOUT GEAR | 100-2525-610.915.000 | 18.10 | 108.10 | |
| | | | | | | | | | |
| | CITY OF SELMA-TRAINING DIV | ENGINEER | 11/26/14 | TRAVES HOTEL ROOM | HOTEL ROOM-TRAINING FOR OSHA/NFPA | 100-2525-610.915.000 | 210.58 | | |
| | CITY OF SELMA-TRAINING DIV | ENGINEER | 11/26/14 | FRED PRYOR CAREER TRACK | CONFERENCE & REGISTRATION-PAUL DEMMERS | 100-2525-610.915.000 | 199.00 | | |
| | CITY OF SELMA-TRAINING DIV | ENGINEER | 11/26/14 | FRED PRYOR CAREER TRACK | CONFERENCE & REGISTRATION-JEREMY OWENS | 100-2525-610.915.000 | 199.00 | | |
| | CITY OF SELMA-TRAINING DIV | ENGINEER | 12/1/14 | THE HOME DEPOT-SELMA, CA | SUPPLIES FOR VENTILATION PROP | 100-2525-600.250.000 | 63.22 | | |
| | CITY OF SELMA-TRAINING DIV | ENGINEER | 12/8/14 | 76 STATION-SANTA BARBARA, CA | FUEL-OUT OF TOWN CLASS | 701-9200-600.257.000 | 42.25 | | |
| | CITY OF SELMA-TRAINING DIV | ENGINEER | 12/7/14 | GIOVANNIS PIZZA-SANTA BARBARA, CA | LUNCH-OUT OF TOWN | 100-2525-610.915.000 | 24.79 | | |
| | CITY OF SELMA-TRAINING DIV | ENGINEER | 12/8/14 | PANERA BREAD SANTA BARBARA | LUNCH-OUT OF TOWN | 100-2525-610.915.000 | 21.53 | | |
| | CITY OF SELMA-TRAINING DIV | ENGINEER | 12/8/14 | IN-N-OUT BURGER, KETTLEMEN CITY, CA | DINNER-OUT OF TOWN | 100-2525-610.915.000 | 16.88 | | |
| | CITY OF SELMA-TRAINING DIV | ENGINEER | 12/8/14 | PEPPER TREE INN SANTA BARBARA, CA | HOTEL ROOM-TRAINING FOR OSHA/NFPA | 100-2525-610.915.000 | 161.16 | | |
| | CITY OF SELMA-TRAINING DIV | ENGINEER | 12/19/14 | HOME DEPOT-SELMA, CA | SUPPLIES FOR VENTILATION PROP | 100-2525-600.250.000 | 49.34 | | |
| | CITY OF SELMA-TRAINING DIV | ENGINEER | 12/19/14 | HOME DEPOT SELMA, CA | SUPPLIES FOR VENTILATION PROP | 100-2525-600.250.000 | 49.34 | | |
| | CITY OF SELMA-TRAINING DIV | ENGINEER | 12/19/14 | HOME DEPOT SELMA, CA | SUPPLIES FOR VENTILATION PROP | 100-2525-600.250.000 | 6.04 | 1,043.13 | |
| | | | | | | | | | |
| | CITY OF SELMA-STATION 2 | CAPTAIN | 12/5/14 | NELSONS HARDWARE | SET OF SCREWDRIVERS FOR STATION 2 | 100-2525-600.305.000 | 17.39 | 17.39 | |
| | | | | | | | | | |
| | ERIC BEASLEY | FIRE FIGHTER | 12/6/14 | DOLLAR RAC LAS VEGAS | RENTAL CAR FOR ARSON CONFERENCE | 100-2550-610.915.000 | 100.00 | | |
| | ERIC BEASLEY | FIRE FIGHTER | 12/5/14 | RIVIERA HOTEL -LAS VEGAS | HOTEL ROOM FOR ARSON CONFERENCE | 100-2550-610.915.000 | 189.95 | 289.95 | |
| | | | | | | | | | |
| | KELLI TELLEZ | DEPARTMENT SECRETARY | 12/3/2014 | ROBERTS COMPANY | YEARS OF SERVICE PINS | 100-2500-600.250.000 | 78.40 | | |
| | KELLI TELLEZ | DEPARTMENT SECRETARY | 12/4/2014 | WORLD POINT ECC | CPR BOOKS | 100-2500-452.200.000 | 340.04 | | |
| | KELLI TELLEZ | DEPARTMENT SECRETARY | 12/3/2014 | INT'L CODE COUNCIL | CREDIT | 100-2500-600.250.000 | -15.08 | | |
| | KELLI TELLEZ | DEPARTMENT SECRETARY | 12/4/2014 | ARTFUL COLOR | SHIPPING CHARGE ON CANVAS | 100-2500-600.250.000 | 13.95 | | |
| | KELLI TELLEZ | DEPARTMENT SECRETARY | 12/10/2014 | WALMART SELMA CA | CLEANING SUPPLIES AND SUPPLIES FOR OPEN HOUSE | 100-2500-600.250.000 | 83.92 | | |
| | KELLI TELLEZ | DEPARTMENT SECRETARY | 12/9/2014 | NELSONS SELMA CA | CHRISTMAS LIGHTS FOR ADMIN OFFICE (GUYS) | 100-2500-600.250.000 | 72.80 | | |
| | KELLI TELLEZ | DEPARTMENT SECRETARY | 12/11/2014 | SAVEMART SELMA CA | COOKIES AND FOOD FOR OPEN HOUSE | 100-2500-600.250.000 | 42.31 | | |
| | KELLI TELLEZ | DEPARTMENT SECRETARY | 12/15/2014 | USPS | POSTAGE | 100-2500-600.120.000 | 49.00 | | |
| | KELLI TELLEZ | DEPARTMENT SECRETARY | 12/15/2014 | DS SERVICES | WATER SERVICE STATION 1 | 100-2525-600.250.000 | 105.08 | | |
| | KELLI TELLEZ | DEPARTMENT SECRETARY | 12/15/2014 | DS SERVICES | WATER SERVICE STATION 2 | 100-2525-600.250.000 | 105.08 | | |
| | KELLI TELLEZ | DEPARTMENT SECRETARY | 12/17/2014 | USPS | POSTAGE | 100-2500-600.120.000 | 5.75 | | |
| | KELLI TELLEZ | DEPARTMENT SECRETARY | 12/17/2014 | ROBERTS COMPANY | YEARS OF SERVICE PINS | 100-2500-600.250.000 | 20.00 | 901.25 | |

US BANK INVOICE FOR CALCARD CHARGES: 11/25/14-12/22/14

| | | | TRANSACTION | | VENDOR NAME | DESCRIPTION OF PURCHASE | ACCOUNT NUMBER | AMOUNT | Trace Numbers to employee Statement and Agree |
|---------------------|------------------|--------------------------------|-------------|---------------------------|-------------|---------------------------------------|----------------------|----------|---|
| DEPARTMENT | EMPLOYEE NAME | EMPLOYEE POSITION | DATE | | | | | | |
| INFORMATION SYSTEMS | JERRY HOWELL | INFORMATION SYSTEMS SUPERVISOR | 12/8/14 | BLUEBEAM | | PLAN CHECK SOFTWARE FOR FIRE/ENG/BLDG | 100-3200-600.100.000 | 1,352.00 | |
| | JERRY HOWELL | INFORMATION SYSTEMS SUPERVISOR | 12/11/14 | NELSON'S | | EQUIP FOR CODE ENF | 100-3200-600.100.000 | 69.53 | |
| | JERRY HOWELL | INFORMATION SYSTEMS SUPERVISOR | 12/15/14 | NELSON'S | | EQUIP FOR POLICE DEPT | 704-9600-600.250.000 | 23.91 | |
| | JERRY HOWELL | INFORMATION SYSTEMS SUPERVISOR | 12/15/14 | NELSON'S | | EQUIP FOR POLICE DEPT | 704-9600-600.250.000 | 47.82 | |
| | JERRY HOWELL | INFORMATION SYSTEMS SUPERVISOR | 12/17/14 | OFFICE MAX | | TONER FOR COMM DEV PRINTERS | 100-3200-600.100.000 | 231.54 | |
| | JERRY HOWELL | INFORMATION SYSTEMS SUPERVISOR | 12/17/14 | WALMART | | BATTERIES FOR CE CAMERA | 100-3200-600.100.000 | 4.10 | 1,728.90 |
| POLICE | CHRISTIE EDIGER | LIEUTENANT | 12/16/14 | DICICCOS RESTAURANT | | TRAINING LUNCH / CHIEF, 2 LTS | 100-2100-600.250.000 | 49.20 | 49.20 |
| | DEBBIE GOMEZ | COMMUNITY SERVICE OFFICER | 12/8/2014 | OFFICE MAX | | EVIDENCE OFFICE SUPPLIES | 100-2100-600.250.000 | 148.22 | |
| | DEBBIE GOMEZ | COMMUNITY SERVICE OFFICER | 12/11/2014 | OFFICE MAX | | THUMB DRIVE FOR CELL PHONE DUMP | 100-2100-600.250.000 | 65.22 | |
| | DEBBIE GOMEZ | COMMUNITY SERVICE OFFICER | 12/12/2014 | OFFICE MAX | | EVIDENCE OFFICE SUPPLIES | 100-2100.600.250.000 | 42.37 | |
| | DEBBIE GOMEZ | COMMUNITY SERVICE OFFICER | 12/19/2014 | BLACK BEAR DINER | | LUNCH -EVIDENCE DESTRUCTION DAY | 100-2100.600.250.000 | 40.51 | 296.32 |
| | FRANK SANTILLAN | POLICE SERGEANT | 12/1/2014 | WALMART | | CLEANING SUPPLIES FOR PD | 100-2100-600.250.000 | 20.27 | |
| | FRANK SANTILLAN | POLICE SERGEANT | 12/10/2014 | VALERO | | PATROL UNIT FUEL | 701-9200-600.257.000 | 24.00 | |
| | FRANK SANTILLAN | POLICE SERGEANT | 12/10/2014 | OFFICE MAX | | OFFICE SUPPLIES | 100-2100-600.250.000 | 4.85 | |
| | FRANK SANTILLAN | POLICE SERGEANT | 12/11/2014 | VALERO | | PATROL UNIT FUEL | 701-9200-600.257.000 | 39.02 | |
| | FRANK SANTILLAN | POLICE SERGEANT | 12/18/2014 | VALERO | | PATROL UNIT FUEL | 701-9200-600.257.000 | 40.00 | |
| | FRANK SANTILLAN | POLICE SERGEANT | 12/18/2014 | UNIFORM WAREHOUSE | | POLICE UNIFORMS/EQUIPMENT | 100-0000-270.091.000 | 170.37 | |
| | FRANK SANTILLAN | POLICE SERGEANT | 12/22/2014 | UNIFORM WAREHOUSE | | POLICE UNIFORMS/EQUIPMENT | 100-0000-270.091.000 | 437.10 | 735.61 |
| | GREG GARNER | POLICE CHIEF | 12/18/14 | CA POLICE CHIEFS ASSOC | | TRAINING CONFERENCE | 100-2200-610.915.000 | 525.00 | 525.00 |
| | MYRON DYCK | LIEUTENANT | 12/1/14 | COOK'S COMMUNICATION | | ADD EQUIPMENT TO NEW VEHICLES | 100-2200-600.250.000 | 162.71 | |
| | MYRON DYCK | LIEUTENANT | 10/4/14 | LIND ELECTRONICS | | POWER CORDS FOR MDTs | 100-2200-600.250.000 | 55.07 | |
| | MYRON DYCK | LIEUTENANT | 12/10/14 | J'S COMMUNICATION | | REPAIR PORTABLE RADIO | 100-2200-600.350.000 | 105.62 | |
| | MYRON DYCK | LIEUTENANT | 12/11/14 | SECURE STORAGE | | VEHICLE EVIDENCE STORAGE | 100-2100-600.400.000 | 120.00 | |
| | MYRON DYCK | LIEUTENANT | 12/17/14 | 500 CLUB | | FOOD FOR TRAINING | 100-2100-610.915.000 | 55.98 | 499.38 |
| | POLICE DEPT NO 2 | | 12/12/14 | SHELL | | PATROL UNIT FUEL | 701-9200-600.257.000 | 41.02 | 41.02 |
| | RENE GARZA | DETECTIVE -POLICE OFFICER | 12/1/14 | ME N EDS | | DINNER FOR ABC DECOYS | 100-2100-600.250.000 | 24.47 | 24.47 |
| | RUDY ALCARAZ | SERGEANT | 12/3/14 | PRO FORCE LAW | | TASER CARTRIDGES | 100-2200-600.250.000 | 649.58 | |
| | RUDY ALCARAZ | SERGEANT | 12/3/14 | PRO FORCE LAW | | TASER BATTERIES | 100-2200-600.250.000 | 221.53 | 871.11 |
| | STEVE MARES | COMMUNITY RESOURCE OFFICER | 12/3/14 | OFFICE MAX | | GEL PADS FOR EXPLORERS | 100-2100-600.250.000 | 46.64 | |
| | STEVE MARES | COMMUNITY RESOURCE OFFICER | 12/18/14 | BEARS DEN | | DOUGHNUTS FOR CHIEF | 100-2100-600.250.000 | 12.00 | |
| | STEVE MARES | COMMUNITY RESOURCE OFFICER | 12/18/14 | COFFEE FOR CHIEF | | COFFEE FOR CHIEF | 100-2100-600.250.000 | 44.85 | 103.49 |
| | TERRY REID | SERGEANT | 12/2/14 | CENTRAL VALLEY GUNS | | STREAMLIGHT STR CR 123 BATTERIES | 100-2200-600.250.000 | 45.66 | |
| | TERRY REID | SERGEANT | 12/2/14 | DOOLEY ENTERPRISES | | AMMUNITION | 100-2200-600.250.000 | 1,416.73 | 1,462.39 |
| | TIM CANNON | SERGEANT | 11/22/14 | G&R FEED | | DOG FOOD K9 UNIT | 100-2200-600.400.700 | 248.93 | |
| | TIM CANNON | SERGEANT | 11/22/14 | G&R FEED | | WATER BOWL -K9 FUND | 100-0000-121.000.000 | 43.48 | |
| | TIM CANNON | SERGEANT | 11/25/14 | PET SMART | | 2 DOG BEDS -K9 FUND | 100-0000-121.000.000 | 186.10 | |
| | TIM CANNON | SERGEANT | 12/4/14 | HAMPTON INN, WINSOR | | FTO COURSE POST REIMBURSABLE | 100-2200-610.910.000 | 513.27 | 991.78 |
| PUBLIC WORKS | ROMEO SHIPLEE | PUBLIC WORKS SUPERVISOR | 11/18/2014 | CENTRAL SANITARY SUPPLY | | TOILET PAPER FOR PARKS | 100-5300-600.250.000 | \$131.49 | |
| | ROMEO SHIPLEE | PUBLIC WORKS SUPERVISOR | 11/18/2014 | CENTRAL SANITARY SUPPLY | | MISC JANITORIAL SUPPLIES | 702-9300-600.250.000 | \$662.68 | |
| | ROMEO SHIPLEE | PUBLIC WORKS SUPERVISOR | 11/26/2014 | NELSON'S ACE HARDWARE | | SPECIAL SUPPLIES - BUILDING | 702-9300-600.250.000 | \$2.24 | |
| | ROMEO SHIPLEE | PUBLIC WORKS SUPERVISOR | 11/26/2014 | EWING IRRIGATION PRODUCTS | | IRRIGATION SUPPLIES | 100-5300-600.250.000 | \$169.93 | |
| | ROMEO SHIPLEE | PUBLIC WORKS SUPERVISOR | 12/1/2014 | NELSON'S ACE HARDWARE | | GRAFFITI ABATEMENT SUPPLIES | 210-5400-600.250.000 | \$31.85 | |
| | ROMEO SHIPLEE | PUBLIC WORKS SUPERVISOR | 12/5/2014 | EWING IRRIGATION PRODUCTS | | IRRIGATION REPAIR COURSE | 100-5300-610.915.000 | \$78.00 | |
| | ROMEO SHIPLEE | PUBLIC WORKS SUPERVISOR | 12/8/2014 | NELSON'S ACE HARDWARE | | GRAFFITI ABATEMENT SUPPLIES | 210-5400-600.250.000 | \$119.01 | |
| | ROMEO SHIPLEE | PUBLIC WORKS SUPERVISOR | 12/8/2014 | EWING IRRIGATION PRODUCTS | | IRRIGATION SUPPLIES - LLMD5 | 220-5300-600.250.405 | \$7.21 | |
| | ROMEO SHIPLEE | PUBLIC WORKS SUPERVISOR | 12/8/2014 | EWING IRRIGATION PRODUCTS | | IRRIGATION SUPPLIES - LLMD1 | 220-5300-600.250.401 | \$7.21 | |
| | ROMEO SHIPLEE | PUBLIC WORKS SUPERVISOR | 12/8/2014 | EWING IRRIGATION PRODUCTS | | IRRIGATION SUPPLIES - LLMD2 | 220-5300-600.250.402 | \$7.21 | |
| | ROMEO SHIPLEE | PUBLIC WORKS SUPERVISOR | 12/8/2014 | EWING IRRIGATION PRODUCTS | | IRRIGATION SUPPLIES - LLMD3 | 220-5300-600.250.403 | \$7.21 | |
| | ROMEO SHIPLEE | PUBLIC WORKS SUPERVISOR | 12/8/2014 | EWING IRRIGATION PRODUCTS | | IRRIGATION SUPPLIES - LLMD4 | 220-5300-600.250.404 | \$7.21 | |

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| | | TRANSACTION | | | | | | Trace Numbers to employee Statement and Agree |
|---------------------|---------------|-------------------------|------------|---------------------------------|---|----------------------|------------|---|
| DEPARTMENT | EMPLOYEE NAME | EMPLOYEE POSITION | DATE | VENDOR NAME | DESCRIPTION OF PURCHASE | ACCOUNT NUMBER | AMOUNT | |
| PUBLIC WORKS (CONT) | ROMEO SHIPLEE | PUBLIC WORKS SUPERVISOR | 12/8/2014 | EWING IRRIGATION PRODUCTS | IRRIGATION SUPPLIES - LLMD6 | 220-5300-600.250.406 | \$7.21 | |
| | ROMEO SHIPLEE | PUBLIC WORKS SUPERVISOR | 12/8/2014 | EWING IRRIGATION PRODUCTS | IRRIGATION SUPPLIES - LLMD7 | 220-5300-600.250.407 | \$7.21 | |
| | ROMEO SHIPLEE | PUBLIC WORKS SUPERVISOR | 12/8/2014 | EWING IRRIGATION PRODUCTS | IRRIGATION SUPPLIES - LLMD11 | 220-5300-600.250.411 | \$7.21 | |
| | ROMEO SHIPLEE | PUBLIC WORKS SUPERVISOR | 12/8/2014 | EWING IRRIGATION PRODUCTS | IRRIGATION SUPPLIES - LLMD8 | 220-5300-600.250.408 | \$7.21 | |
| | ROMEO SHIPLEE | PUBLIC WORKS SUPERVISOR | 12/8/2014 | EWING IRRIGATION PRODUCTS | IRRIGATION SUPPLIES | 100-5300-600.250.000 | \$64.96 | |
| | ROMEO SHIPLEE | PUBLIC WORKS SUPERVISOR | 12/8/2014 | EWING IRRIGATION PRODUCTS | IRRIGATION SUPPLIES | 100-5300-600.250.000 | \$213.20 | |
| | ROMEO SHIPLEE | PUBLIC WORKS SUPERVISOR | 12/10/2014 | NELSON'S ACE HARDWARE | SPECIAL SUPPLIES - BUILDING | 702-9300-600.250.000 | \$9.76 | |
| | ROMEO SHIPLEE | PUBLIC WORKS SUPERVISOR | 12/17/2014 | EWING IRRIGATION PRODUCTS | WATER HOOK UP FOR FD TRAINING CENTER | 403-2500-700.100.003 | \$1,279.84 | |
| | ROMEO SHIPLEE | PUBLIC WORKS SUPERVISOR | 12/18/2014 | THE KNOX COMPANY | KNOX BOXES FOR CITY HALL, SENIOR CENTER AND CORP YARD | 702-9300-600.370.000 | \$875.24 | 3,703.09 |
| | SHANE FERRELL | MAINTENANCE WORKER III | 12/4/2014 | NELSON'S ACE HARDWARE | SPECIAL SUPPLIES | 210-5400-600.250.000 | \$13.17 | |
| | SHANE FERRELL | MAINTENANCE WORKER III | 12/4/2014 | NELSON'S ACE HARDWARE | PIONEER VILLAGE WINDOW REPAIR | 601-4100-600.370.000 | \$37.22 | |
| | SHANE FERRELL | MAINTENANCE WORKER III | 12/11/2014 | NELSON'S ACE HARDWARE | PV LIGHTING REPAIR | 601-4100-600.370.000 | \$33.23 | |
| | SHANE FERRELL | MAINTENANCE WORKER III | 12/18/2014 | NELSON'S ACE HARDWARE | MISC JANITORIAL SUPPLIES | 702-9300-600.250.000 | \$28.21 | 111.83 |
| | STEVE GIBBS | EQUIPMENT MECHANIC III | 11/24/2014 | NELSON'S ACE HARDWARE | AUTO PARTS - #3201 | 701-9200-600.256.000 | \$81.53 | |
| | STEVE GIBBS | EQUIPMENT MECHANIC III | 11/24/2014 | SELMA AUTO SUPPLY | AUTO PARTS | 701-9200-600.256.000 | \$10.86 | |
| | STEVE GIBBS | EQUIPMENT MECHANIC III | 11/24/2014 | ARMANDOS SMOG | AUTO SERVICE REPAIRS | 701-9200-600.457.000 | \$2,022.27 | |
| | STEVE GIBBS | EQUIPMENT MECHANIC III | 11/25/2014 | NAPA AUTO PARTS | SPECIAL SUPPLIES - SHOP | 701-9200-600.250.000 | \$6.84 | |
| | STEVE GIBBS | EQUIPMENT MECHANIC III | 11/25/2014 | NAPA AUTO PARTS | AUTO PARTS - STOCK | 701-9200-600.256.000 | \$102.29 | |
| | STEVE GIBBS | EQUIPMENT MECHANIC III | 11/25/2014 | FAHRNEY BUICK GMC | AUTO SERVICE REPAIRS | 701-9200-600.457.000 | \$40.89 | |
| | STEVE GIBBS | EQUIPMENT MECHANIC III | 11/25/2014 | O'REILLY AUTO SUPPLY | AUTO PARTS - STOCK | 701-9200-600.256.000 | \$151.98 | |
| | STEVE GIBBS | EQUIPMENT MECHANIC III | 11/25/2014 | PIT STOP TOWING | TOWING SERVICE | 701-9200-600.458.000 | \$150.00 | |
| | STEVE GIBBS | EQUIPMENT MECHANIC III | 11/25/2014 | COLINS UPHOLSTERY | AUTO SERVICE REPAIRS - #713 | 701-9200-600.457.000 | \$235.70 | |
| | STEVE GIBBS | EQUIPMENT MECHANIC III | 11/26/2014 | O'REILLY AUTO SUPPLY | AUTO PARTS | 701-9200-600.256.000 | \$77.46 | |
| | STEVE GIBBS | EQUIPMENT MECHANIC III | 11/26/2014 | TRANSMISSION'S | AUTO SERVICE REPAIRS - #171 | 701-9200-600.457.000 | \$2,071.53 | |
| | STEVE GIBBS | EQUIPMENT MECHANIC III | 11/26/2014 | ZEE MEDICAL SERVICE CO. | STOCK FIRST AID KIT AT CITY YARD | 701-9200-600.250.000 | \$41.64 | |
| | STEVE GIBBS | EQUIPMENT MECHANIC III | 11/26/2014 | ZEE MEDICAL SERVICE CO. | STOCK FIRST AID KIT AT CITY YARD | 100-5300-600.250.000 | \$41.64 | |
| | STEVE GIBBS | EQUIPMENT MECHANIC III | 11/26/2014 | ZEE MEDICAL SERVICE CO. | STOCK FIRST AID KIT AT CITY YARD | 210-5400-600.250.000 | \$41.65 | |
| | STEVE GIBBS | EQUIPMENT MECHANIC III | 11/26/2014 | ZEE MEDICAL SERVICE CO. | AUTO PARTS - STOCK | 701-9200-600.256.000 | \$211.85 | |
| | STEVE GIBBS | EQUIPMENT MECHANIC III | 12/1/2014 | NAPA AUTO PARTS | AUTO PARTS - #176 | 701-9200-600.256.000 | \$87.30 | |
| | STEVE GIBBS | EQUIPMENT MECHANIC III | 12/1/2014 | SWANSON FAHRNEY FORD | AUTO PARTS - #176 | 701-9200-600.256.000 | \$534.94 | |
| | STEVE GIBBS | EQUIPMENT MECHANIC III | 12/1/2014 | O'REILLY AUTO SUPPLY | AUTO PARTS - STOCK | 701-9200-600.256.000 | \$111.51 | |
| | STEVE GIBBS | EQUIPMENT MECHANIC III | 12/1/2014 | COOK'S COMMUNICATION | AUTO SERVICE REPAIRS - #153 | 701-9200-600.457.000 | \$61.07 | |
| | STEVE GIBBS | EQUIPMENT MECHANIC III | 12/2/2014 | SWANSON FAHRNEY FORD | AUTO PARTS - #716 | 701-9200-600.256.000 | \$8.75 | |
| | STEVE GIBBS | EQUIPMENT MECHANIC III | 12/2/2014 | SWANSON FAHRNEY FORD | AUTO SERVICE REPAIRS - #172 | 701-9200-600.457.000 | \$362.63 | |
| | STEVE GIBBS | EQUIPMENT MECHANIC III | 12/2/2014 | SWANSON FAHRNEY FORD | AUTO SERVICE REPAIRS - #176 | 701-9200-600.457.000 | \$537.46 | |
| | STEVE GIBBS | EQUIPMENT MECHANIC III | 12/2/2014 | SWANSON FAHRNEY FORD | AUTO SERVICE REPAIRS - #167 | 701-9200-600.457.000 | \$813.66 | |
| | STEVE GIBBS | EQUIPMENT MECHANIC III | 12/2/2014 | HOME DEPOT | AUTO PARTS - #716 | 701-9200-600.256.000 | \$10.70 | |
| | STEVE GIBBS | EQUIPMENT MECHANIC III | 12/3/2014 | NAPA AUTO PARTS | AUTO PARTS - #714 | 701-9200-600.256.000 | \$86.30 | |
| | STEVE GIBBS | EQUIPMENT MECHANIC III | 12/3/2014 | TECH SUPPLY | AUTO PARTS - SHOP | 701-9200-600.256.000 | \$59.01 | |
| | STEVE GIBBS | EQUIPMENT MECHANIC III | 12/4/2014 | NAPA AUTO PARTS | AUTO PARTS - SHOP | 701-9200-600.256.000 | \$10.34 | |
| | STEVE GIBBS | EQUIPMENT MECHANIC III | 12/4/2014 | SELMA AUTO SUPPLY | AUTO PARTS - #157 | 701-9200-600.256.000 | \$10.92 | |
| | STEVE GIBBS | EQUIPMENT MECHANIC III | 12/4/2014 | SWANSON FAHRNEY FORD | AUTO PARTS | 701-9200-600.256.000 | \$52.64 | |
| | STEVE GIBBS | EQUIPMENT MECHANIC III | 12/4/2014 | LEISLE ELECTRIC | AUTO SERVICE REPAIRS - #1313 | 701-9200-600.457.000 | \$121.54 | |
| | STEVE GIBBS | EQUIPMENT MECHANIC III | 12/4/2014 | O'REILLY AUTO SUPPLY | AUTO PARTS - STOCK | 701-9200-600.256.000 | \$78.06 | |
| | STEVE GIBBS | EQUIPMENT MECHANIC III | 12/4/2014 | TERMINAL AIR BRAKE SUPPLY | AUTO PARTS - #8653 | 701-9200-600.256.000 | \$3.57 | |
| | STEVE GIBBS | EQUIPMENT MECHANIC III | 12/5/2014 | NAPA AUTO PARTS | AUTO PARTS - #802 | 701-9200-600.256.000 | \$12.18 | |
| | STEVE GIBBS | EQUIPMENT MECHANIC III | 12/5/2014 | O'REILLY AUTO SUPPLY | AUTO PARTS - #802 | 701-9200-600.256.000 | \$17.31 | |
| | STEVE GIBBS | EQUIPMENT MECHANIC III | 12/5/2014 | O'REILLY AUTO SUPPLY | AUTO PARTS - SHOP | 701-9200-600.256.000 | \$75.01 | |
| | STEVE GIBBS | EQUIPMENT MECHANIC III | 12/8/2014 | NELSON'S ACE HARDWARE | AUTO PARTS - STOCK | 701-9200-600.256.000 | \$54.34 | |
| | STEVE GIBBS | EQUIPMENT MECHANIC III | 12/8/2014 | NAPA AUTO PARTS | AUTO PARTS - #715 | 701-9200-600.256.000 | \$181.29 | |
| | STEVE GIBBS | EQUIPMENT MECHANIC III | 12/8/2014 | BURTON'S FIRE, INC. | AUTO PARTS - #8509 | 701-9200-600.256.000 | \$917.72 | |
| | STEVE GIBBS | EQUIPMENT MECHANIC III | 12/9/2014 | NELSON'S ACE HARDWARE | AUTO PARTS | 701-9200-600.256.000 | \$99.89 | |
| | STEVE GIBBS | EQUIPMENT MECHANIC III | 12/9/2014 | NAPA AUTO PARTS | AUTO PARTS - SHOP | 701-9200-600.256.000 | \$18.97 | |
| | STEVE GIBBS | EQUIPMENT MECHANIC III | 12/9/2014 | SELMA AUTO SUPPLY | AUTO PARTS - #714 | 701-9200-600.256.000 | \$6.18 | |
| | STEVE GIBBS | EQUIPMENT MECHANIC III | 12/9/2014 | SWANSON FAHRNEY FORD | AUTO PARTS - #222 | 701-9200-600.256.000 | \$250.37 | |
| | STEVE GIBBS | EQUIPMENT MECHANIC III | 12/9/2014 | SWANSON FAHRNEY FORD | AUTO SERVICE REPAIRS - #210 | 701-9200-600.457.000 | \$790.25 | |
| | STEVE GIBBS | EQUIPMENT MECHANIC III | 12/9/2014 | KJAR EQUIPMENT & RENTAL COMPANY | AUTO PARTS - #1517 | 701-9200-600.256.000 | \$84.95 | |
| | STEVE GIBBS | EQUIPMENT MECHANIC III | 12/9/2014 | O'REILLY AUTO SUPPLY | AUTO PARTS - #714 | 701-9200-600.256.000 | \$511.78 | |
| | STEVE GIBBS | EQUIPMENT MECHANIC III | 12/10/2014 | O'REILLY AUTO SUPPLY | AUTO PARTS - #210 | 701-9200-600.256.000 | \$31.42 | |

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US BANK INVOICE FOR CALCARD CHARGES: 11/25/14-12/22/14

| | | TRANSACTION | | | | | | Trace |
|---------------------|------------------|----------------------------|------------|---------------------------------|--|----------------------|-----------|---|
| DEPARTMENT | EMPLOYEE NAME | EMPLOYEE POSITION | DATE | VENDOR NAME | DESCRIPTION OF PURCHASE | ACCOUNT NUMBER | AMOUNT | Numbers to employee Statement and Agree |
| PUBLIC WORKS (CONT) | STEVE GIBBS | EQUIPMENT MECHANIC III | 12/11/2014 | NELSON'S ACE HARDWARE | AUTO PARTS | 701-9200-600.256.000 | \$69.63 | |
| | STEVE GIBBS | EQUIPMENT MECHANIC III | 12/11/2014 | BATTERY SYSTEMS | AUTO PARTS - STOCK | 701-9200-600.256.000 | \$77.92 | |
| | STEVE GIBBS | EQUIPMENT MECHANIC III | 12/12/2014 | NAPA AUTO PARTS | AUTO PARTS - SHOP | 701-9200-600.256.000 | \$23.37 | |
| | STEVE GIBBS | EQUIPMENT MECHANIC III | 12/15/2014 | LAMONA TOWING | TOWING SERVICE - #8508 | 701-9200-600.458.000 | \$250.00 | |
| | STEVE GIBBS | EQUIPMENT MECHANIC III | 12/16/2014 | NAPA AUTO PARTS | SMALL TOOLS & MINOR EQUIPMENT | 701-9200-600.305.000 | \$15.97 | |
| | STEVE GIBBS | EQUIPMENT MECHANIC III | 12/16/2014 | O'REILLY AUTO SUPPLY | AUTO PARTS - #222 | 701-9200-600.256.000 | \$11.11 | |
| | STEVE GIBBS | EQUIPMENT MECHANIC III | 12/16/2014 | O'REILLY AUTO SUPPLY | AUTO PARTS - STOCK | 701-9200-600.256.000 | \$66.67 | |
| | STEVE GIBBS | EQUIPMENT MECHANIC III | 12/16/2014 | O'REILLY AUTO SUPPLY | AUTO PARTS - #162 | 701-9200-600.256.000 | \$295.06 | |
| | STEVE GIBBS | EQUIPMENT MECHANIC III | 12/16/2014 | BATTERY SYSTEMS | AUTO PARTS - STOCK | 701-9200-600.256.000 | \$77.92 | |
| | STEVE GIBBS | EQUIPMENT MECHANIC III | 12/17/2014 | NELSON'S ACE HARDWARE | EQUIPMENT REPAIR -SHOP | 701-9200-600.375.000 | \$14.11 | |
| | STEVE GIBBS | EQUIPMENT MECHANIC III | 12/17/2014 | NAPA AUTO PARTS | AUTO PARTS - #162 | 701-9200-600.256.000 | \$36.44 | |
| | STEVE GIBBS | EQUIPMENT MECHANIC III | 12/17/2014 | KJAR EQUIPMENT & RENTAL COMPANY | AUTO PARTS - #1517 | 701-9200-600.256.000 | \$64.12 | |
| | STEVE GIBBS | EQUIPMENT MECHANIC III | 12/18/2014 | KJAR EQUIPMENT & RENTAL COMPANY | AUTO PARTS - #1517 | 701-9200-600.256.000 | \$50.88 | |
| | STEVE GIBBS | EQUIPMENT MECHANIC III | 12/19/2014 | SWANSON FAHRNEY FORD | AUTO SERVICE REPAIRS - | 701-9200-600.457.000 | \$713.28 | 13,056.67 |
| RECREATION | ELISA VALENZUELA | ART INSTRUCTOR | 12/01/14 | DOLLAR TREE | VISUAL YOUTH ART CLASS SUPPLIES | 100-4300-600.250.000 | \$5.00 | |
| | ELISA VALENZUELA | ART INSTRUCTOR | 12/02/14 | WALMART | VISUAL YOUTH ART CLASS SUPPLIES | 100-4300-600.250.000 | \$11.45 | |
| | ELISA VALENZUELA | ART INSTRUCTOR | 12/04/14 | MICHAEL'S | VISUAL YOUTH ART CLASS SUPPLIES | 100-4300-600.250.000 | \$68.23 | |
| | ELISA VALENZUELA | ART INSTRUCTOR | 12/02/14 | MICHAEL'S | VISUAL YOUTH ART CLASS SUPPLIES | 100-4300-600.250.000 | \$2.32 | |
| | ELISA VALENZUELA | ART INSTRUCTOR | 12/18/14 | WALMART | VISUAL YOUTH ART CLASS SUPPLIES | 100-4300-600.250.000 | \$12.82 | 99.82 |
| | MIKAL KIRCHNER | RECREATION SUPERVISOR | 12/9/14 | INTERNATIONAL AGRICENTER | E-BLAST ART COUNCIL -CHRIS CURTICE SHOW | 605-4300-600.400.000 | 500.00 | |
| | MIKAL KIRCHNER | RECREATION SUPERVISOR | 12/15/14 | HOME DEPOT | MARY POPPINS SET SUPPLIES | 605-4300-656.540.001 | 234.60 | |
| | MIKAL KIRCHNER | RECREATION SUPERVISOR | 12/17/14 | NELSON'S | 9 VOLT BATTERIES ARTS CENTER MICROPHONES | 605-4300-600.250.000 | 47.80 | 782.40 |
| | NICOLETTE CHAVEZ | PERFORMING ARTS INSTRUCTOR | 11/25/14 | WHOLESALE HATS | SAC: MARY POPPINS COSTUMES | 605-4300-656.540.001 | 168.03 | |
| | NICOLETTE CHAVEZ | PERFORMING ARTS INSTRUCTOR | 11/30/14 | WALMART | SAF: CHRISTMAS DECORATIONS | 100-4300-600.250.000 | 52.13 | |
| | NICOLETTE CHAVEZ | PERFORMING ARTS INSTRUCTOR | 12/1/14 | WALMART | SAF: CHRISTMAS DECORATIONS | 100-4300-600.250.000 | 28.23 | |
| | NICOLETTE CHAVEZ | PERFORMING ARTS INSTRUCTOR | 12/2/14 | SMOOTH ON INC | SAC: MARY POPPINS PROPS | 605-4300-656.540.001 | 98.98 | |
| | NICOLETTE CHAVEZ | PERFORMING ARTS INSTRUCTOR | 12/4/14 | PAYPAL RBENTERPRISES | SAC: MARY POPPINS PROPS | 605-4300-656.540.001 | 19.99 | |
| | NICOLETTE CHAVEZ | PERFORMING ARTS INSTRUCTOR | 12/4/14 | PAYPAL VIRTUALINE | SAC: MARY POPPINS PROPS | 605-4300-656.540.001 | 5.72 | |
| | NICOLETTE CHAVEZ | PERFORMING ARTS INSTRUCTOR | 12/3/14 | HOME DEPOT | SAC: MARY POPPINS SET | 605-4300-656.540.001 | 33.47 | |
| | NICOLETTE CHAVEZ | PERFORMING ARTS INSTRUCTOR | 12/5/14 | THEATERWORLD BACKDROPS | SAC: MARY POPPINS SET | 605-4300-656.540.001 | 1,000.00 | |
| | NICOLETTE CHAVEZ | PERFORMING ARTS INSTRUCTOR | 12/5/14 | THEATERWORLD BACKDROPS | SAC: MARY POPPINS SET | 605-4300-656.540.001 | 1,000.00 | |
| | NICOLETTE CHAVEZ | PERFORMING ARTS INSTRUCTOR | 12/5/14 | THEATERWORLD BACKDROPS | SAC: MARY POPPINS SET | 605-4300-656.540.001 | 21.75 | |
| | NICOLETTE CHAVEZ | PERFORMING ARTS INSTRUCTOR | 12/16/14 | WALMART | SAC: MARY POPPINS COSTUMES | 605-4300-656.540.001 | 19.44 | |
| | NICOLETTE CHAVEZ | PERFORMING ARTS INSTRUCTOR | 12/16/14 | DANCEWEAR | SAC: MARY POPPINS COSTUMES | 605-4300-656.540.001 | 177.18 | |
| | NICOLETTE CHAVEZ | PERFORMING ARTS INSTRUCTOR | 12/17/14 | HOME DEPOT | SAC: MARY POPPINS SET | 605-4300-656.540.001 | 160.08 | |
| | NICOLETTE CHAVEZ | PERFORMING ARTS INSTRUCTOR | 12/20/14 | SAVE MART | CONCESSIONS | 100-4300-600.250.000 | 28.41 | |
| | NICOLETTE CHAVEZ | PERFORMING ARTS INSTRUCTOR | 12/20/14 | RITE AID STORE | CONCESSIONS | 100-4300-600.250.000 | 15.00 | 2,828.41 |
| SENIOR CENTER | LAURIJANE LINDER | SENIOR CENTER AIDE | 12/3/14 | SMART N FINAL | SENIOR SPECIAL LUNCH | 800-0000-226.200.000 | 55.35 | |
| | LAURIJANE LINDER | SENIOR CENTER AIDE | 12/9/14 | SMART N FINAL | KITCHEN SUPPLIES | 800-0000-226.200.000 | 200.07 | |
| | LAURIJANE LINDER | SENIOR CENTER AIDE | 12/9/14 | SMART N FINAL | BINGO SUPPLIES | 800-0000-226.400.000 | 33.94 | |
| | LAURIJANE LINDER | SENIOR CENTER AIDE | 12/9/14 | SMART N FINAL | LUNCH PROGRAM SUPPLY | 100-4500-600.250.000 | 22.10 | |
| | LAURIJANE LINDER | SENIOR CENTER AIDE | 12/15/14 | WALMART | SCARVES | 100-0000-226.200.000 | 40.01 | 351.47 |
| | | | | | | | 32,598.96 | 32,598.96 |
| | | | | | | | 32,598.96 | |
| | | | | | | | 0.00 | 0.00 |

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

February 2, 2015

ITEM NO:

2.

SUBJECT:

Consideration and Necessary Action on Resolution Amending the Schedule of Fees and Charges for City Services (User Fees) for Selma Youth Sports Organizations usage of ball fields for League Games and/or Practices.

DISCUSSION:

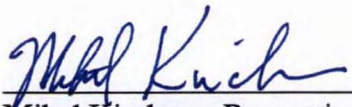
During the January 20, 2015 Selma City Council meeting, staff was given direction to add to the agenda the increase of fees for the Selma Youth Sports Organizations from the current fee schedule of \$200 per sports organization to the increased fee of \$400 per sports organizations.

The City currently has a schedule of fees prescribing the charges for a variety of City services. By law, user fees may be charged for services provided by an agency, but only for an amount equal to the recovery of the costs necessary to provide the services. As described during the January 20, 2015 meeting, the increase is based on reviewing previous utility bills.

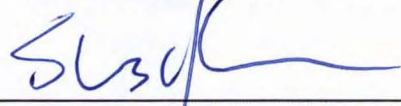
The new fees will take effect immediately unless directed otherwise by Council.

| | | |
|--|--|--|
| <u>COST:</u> (Enter cost of item to be purchased) | | <u>BUDGET IMPACT:</u> (Enter amount this non-budgeted item will impact this years' budget – if budgeted, enter NONE). |
| None | | Offset expense |
| <u>FUNDING:</u> (Enter the funding source for this item – if fund exists, enter the balance in the fund). | | <u>ON-GOING COST:</u> (Enter the amount that will need to be budgeted each year – if one-time cost, enter NONE). |
| Funding Source: None Fund Balance: | | None |

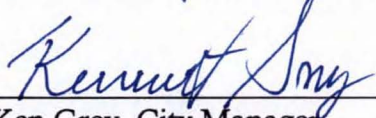
RECOMMENDATION: Adopt Resolution Amending Schedule of Fees and Charges for City Services- Selma Youth Sports.


Mikal Kirchner, Recreation Director

1/27/15
Date


Steve Yribarren, Financial Consultant

1/28/15
Date


Ken Grey, City Manager

2/2/2015
Date

We _____ and _____
Ken Grey, City Manager Steve Yribarren, Financial Consultant

do hereby agree that the funding for the above is correct and that enough funds exist to cover the expenditure.

RESOLUTION NO. 2015 – __R

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY
OF SELMA AMENDING A SCHEDULE OF FEES AND
CHARGES FOR CITY SERVICES (USER FEES)**

WHEREAS, the City of Selma continues to periodically conduct extensive and exhaustive analysis of its services, the costs reasonably borne of providing those services, the beneficiaries of those services, and the revenues by those paying fees and charges for special services; and

WHEREAS, the City has established a policy of recovering the full costs reasonably borne of providing special services of a voluntary and limited nature, such that general taxes are not diverted for general services of a broad nature and thereby utilized to subsidize unfairly and inequitably such special services; and

WHEREAS, a schedule of fees and charges to be paid by those requesting such special services need to be adopted so that the City might carry into effect its policies; and

WHEREAS, it is the intention of the City Council of the City of Selma to revise the existing schedule of fees and charges, including those adopted by Resolution 2014-22R to the extent inconsistent with this resolution.

NOW, THEREFORE, be it resolved by the City Council of the City of Selma as follows:

1. The above findings and recitals are true and correct as fully set forth at this point.
2. That the City of Selma schedule of fees and charges for City services (User Fees) is hereby amended by the following fee:

“RE-005” Youth Private Ballfield Usage \$400 per youth organization.”

The foregoing Resolution was duly approved by the Selma City Council at a regular meeting held on the 2nd day of February 2015 by the following vote, to wit:

| | |
|----------|------------------|
| AYES: | COUNCIL MEMBERS: |
| NOES: | COUNCIL MEMBERS: |
| ABSTAIN: | COUNCIL MEMBERS: |
| ABSENT: | COUNCIL MEMBERS: |

ATTEST:

Scott Robertson
Mayor of the City of Selma

Reyna Rivera
City Clerk

Current Fee Schedule

CITY OF SELMA USER FEE

| | |
|---|---|
| SERVICE PROVIDED/FEE NAME Youth Private Ballfield Usage | REFERENCE NUMBER RE-005 |
| PRIMARY DEPARTMENT Recreation | ACCOUNT NUMBER (for deposit) 100-4700-456.150.000 |
| DESCRIPTION OF SERVICE Usage of the City's ballfields and soccer fields by youth organizations and community groups. | |
| FEE STRUCTURE \$ 200 per youth organization | |
| SPECIAL INSTRUCTIONS | |
| WHEN COLLECTED Paid at the time the field is reserved | |
| WHERE COLLECTED Recreation Department | AUTHORIZATION Resolution #2010-23R (7/1/10) |

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

February 2, 2015

ITEM NO:

3.

SUBJECT:

Authorize the call for bids for the remodel or replacement of the
Shafer Park restrooms

DISCUSSION: The Public Works/Engineering Department has prepared plans for the renovation of the restrooms at Shafer Park.

The project consists of re-roofing the entire structure and completely rebuilding the restrooms utilizing institutional fixtures, vandal resistant partitions and appurtenances.

We received one preliminary estimate of \$146,911.28.

A second option would be to install a prefabricated restroom facility, at an estimated cost of \$172,000.

Parks/Recreation Impact Fee has been identified as the funding source.

| | | |
|---|--|---|
| <u>COST:</u> (Enter cost of item to be purchased in box below) | | <u>BUDGET IMPACT:</u> (Enter amount this non-budgeted item will impact this years' budget in box below – if budgeted, enter NONE). |
| ±\$150,000-\$172,000 | | ±\$150,000-\$172,000 |
| <u>FUNDING:</u> (Enter the funding source for this item in box below – if fund exists, enter the balance in the fund). | | <u>ON-GOING COST:</u> (Enter the amount that will need to be budgeted each year in box below – if one-time cost, enter NONE). |
| Funding Source: Parks/Recreation Impact Fee Fund Balance: | | None |

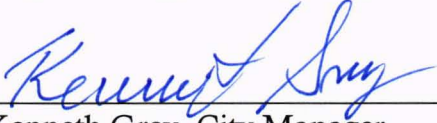
RECOMMENDATION: Authorize the call for bids for the remodel or replacement of Shafer Park restrooms.

/s/ Joseph D. Daggett

Jan. 28 2015

Joseph D. Daggett, City Engineer

Date



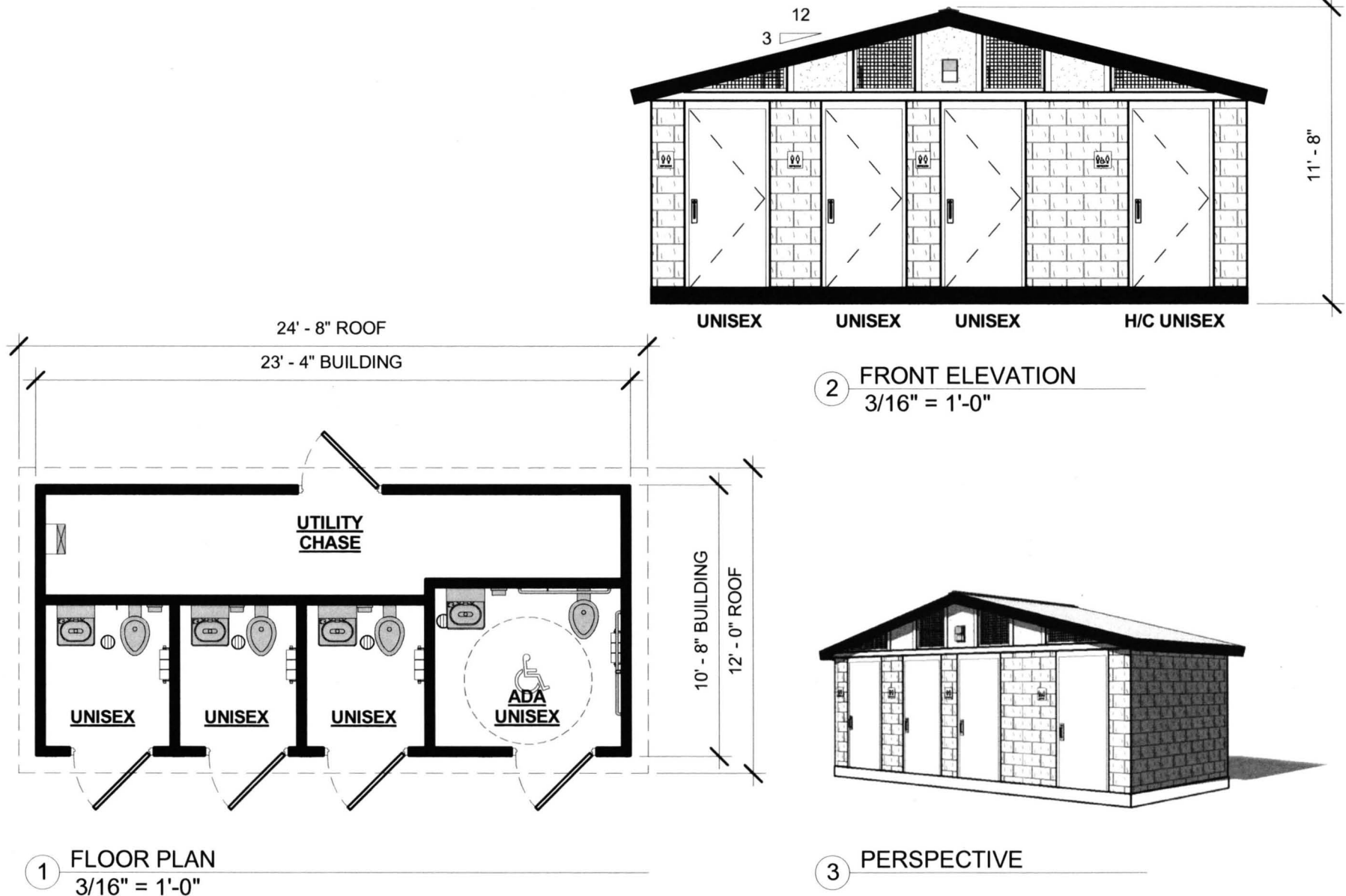
Kenneth Grey, City Manager

2-2-2015

Date

We _____ and _____
Kenneth Grey, City Manager Steve Yribarren, Financial Consultant

do hereby agree that the funding for the above is correct and that enough funds exist to cover the expenditure.



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SPORTS PARK SERIES

SP-044

MAXIMUM PERSON AN HOUR:

180 M

Ph: 888-888-2060 | Fax: 888-888-1448

-NOT FOR CONSTRUCTION - PRELIMINARY DESIGN DRAWING ONLY - DO NOT SCALE, DIMENSIONS PRESIDE

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

February 2, 2015

ITEM NO:

4.

SUBJECT:

Authorize the purchase of an UltraLav portable restroom unit

DISCUSSION:

The Public Works/Engineering Department has received quotes from several vendors for the purchase of an ADA accessible portable restroom unit, to be used for special events only. After reviewing the options available, the UltraLav was determined to be the best value, at \$40,790.

In addition to the cost of the unit, a point of connection for utilities and concrete slab would be required at each prospective location. The cost listed below includes a \$20,000 allocation for site preparation at both Lincoln Park and Shafer Park.

| | | |
|---|--|---|
| <u>COST:</u> (Enter cost of item to be purchased in box below) | | <u>BUDGET IMPACT:</u> (Enter amount this non-budgeted item will impact this years' budget in box below – if budgeted, enter NONE). |
| ±\$60,790 | | ±\$60,790 |
| <u>FUNDING:</u> (Enter the funding source for this item in box below – if fund exists, enter the balance in the fund). | | <u>ON-GOING COST:</u> (Enter the amount that will need to be budgeted each year in box below – if one-time cost, enter NONE). |
| Funding Source: Parks/Recreation Impact Fee Fund Balance: | | None |


RECOMMENDATION: Authorize the purchase of an UltraLav portable restroom unit



 Joseph D. Daggett, City Engineer



 Date



 Kenneth Grey, City Manager



 Date

We _____ and _____
 Kenneth Grey, City Manager Steve Yribarren, Financial Consultant

do hereby agree that the funding for the above is correct and that enough funds exist to cover the expenditure.

(ADA) Handicap Accessible Units

When Safety and Reliability Matter Most

The UltraLav ADA series is specifically designed to accommodate the unique needs of disabled users. UltraLav ADA units are not just ADA accessible, but ADA compliant meeting or exceeding the permanent structure criteria as specified by the American Disabilities Act. That's a big difference! Plus, everything you need to set-up including the railing/ramp assembly are totally self-contained. No need for separate storage units or another tow vehicle. This amazing engineering feat is accomplished by our exclusive and proprietary "one-touch" hydraulic trailer lowering system. The entire trailer smoothly and quietly lowers to the ground making long and cumbersome ramps obsolete.

The ADA series features the same pleasant interior styling as our other UltraLav trailers, but with the appropriate accommodations for disabled patrons.



Shown with optional Hand Dryer
Standard Features, Specifications & Dimensions subject to change without notice.

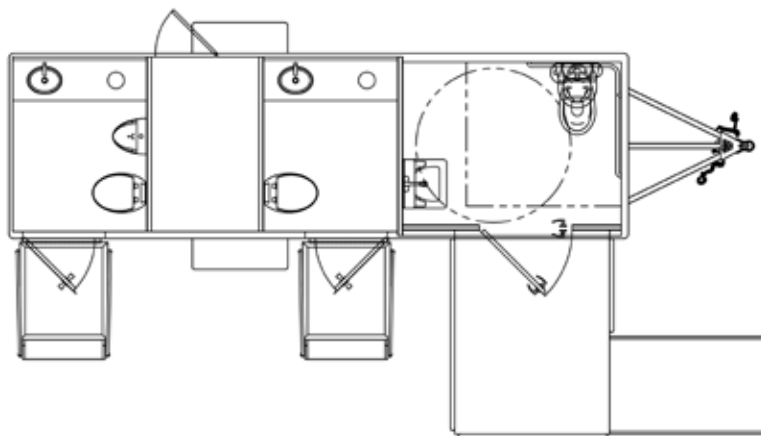


WELLS
CARGO

UltraLav™

MOBILE RESTROOM TRAILERS

(ADA) Handicap Accessible Units



Optional Features:

- Fresh Water System (105 gal.)
- Stereo
- Mirror Frames
- Dyson Airblade™ Hand Dryer
- Interior Color Options
- Water Heater
- Roof Vents
- Crane Lifting Points
- Full Winterization Package

Model: WC20-ADA-2
6' W x 20' L
Capacity: 360 Gallons

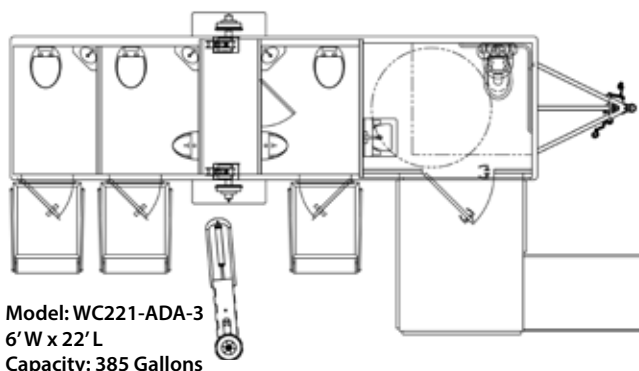
Standard ADA Features Include:

INTERIOR

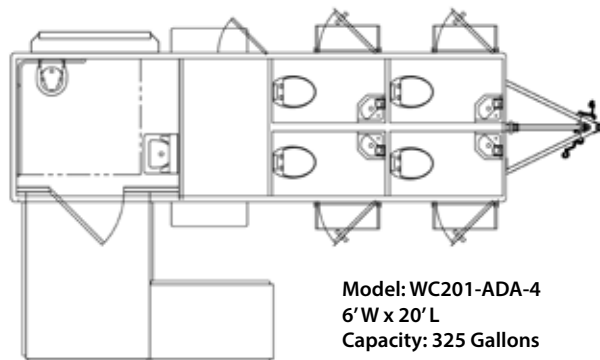
- High Clearance Porcelain Sink (ADA Compliant)
- Self-Closing Faucet With Front Push Operation
- Soap Dispenser
- Shatter Proof Mirror
- Ceramic China Bowl Toilet With Wall Mounted Push Button Flush (ADA Compliant)
- Toilet Paper Holder
- Paper Towel Dispenser
- Waste Basket
- Smooth, Mar Resistant Laminated Interior Walls
- 1-Piece, Non-Skid Rubber Floor
- 1-Piece Ceiling With Built In Air Supply & Air Return
- Wall Mounted Thermostat
- 36"W Entry Door (Exceeds ADA Requirements)
- Interior Turning Radius And Exterior Landing Turning Radius Exceeds ADA Requirements
- Hand Rails And Grab Bars Are 1 1/4" Stainless Steel (ADA Compliant)

EXTERIOR

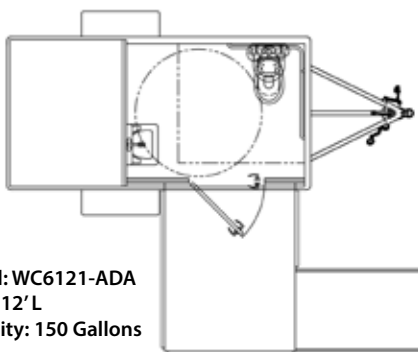
- LED Porch Light & Occupancy Indicator Light
- 3" Quick Connect Waste Tank Access Valve
- Waste Tank Level Indicator (Sight Glass)
- Fresh Water Hook-Up
- 120v/20 AMP Motor-Base Receptacle
- Roof Mounted Low Profile A/C with Heat Strip
- ADA Ramp System With 1 1/4" Stainless Steel Railings



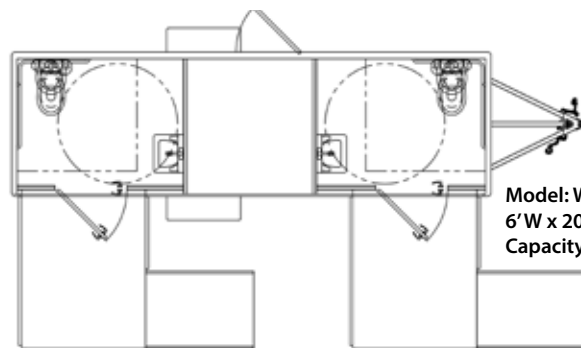
Model: WC221-ADA-3
6' W x 22' L
Capacity: 385 Gallons



Model: WC201-ADA-4
6' W x 20' L
Capacity: 325 Gallons



Model: WC6121-ADA
6' W x 12' L
Capacity: 150 Gallons



Model: WC201-2-ADA
6' W x 20' L
Capacity: 200 Gallons

Standard Features, Specifications & Dimensions subject to change without notice.

Toll-Free: 877/301-3837
Email: sales@ultralav.com
Ultra Lav, P.O. Box 728, Elkhart, IN 46515

Phone: 574/264-9661 ext: 5204
www.ultralav.com



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twitter.com/ultralav

Want more information?
Snap this with your smart
phone to visit our website



UltraLav™

MOBILE RESTROOM TRAILERS



BY UNIVERSAL TRAILER



Salesperson: Kristin Reynolds
Red Carpet Trailers, Inc.
 5552 LaRibera
 Livermore, CA 94550

Quote #: 1408986296
 Quote Title: Joey- City of Selma
 Quote Date: 8/25/2014
 Quote For: ADA+4

Phone: 559-891-2200

Phone: 877-922-9900

Email: engineering@cityofselma.com

Email: sales@redcarpettrailers.com

FOB: Elkhart, IN 46514

| Qty | UOM | Description | MSRP | Quote Price |
|-----|-----|--|-------------|-------------|
| 1 | EA | Wells Cargo - Ultralav - Model# WC6201-ADA-4 | \$35,265.00 | \$35,265.00 |
| 1 | EA | WC UltraLav | \$0.00 | \$0.00 |
| 1 | EA | Tag | \$0.00 | \$0.00 |
| 1 | EA | Flat Front | \$0.00 | \$0.00 |
| 1 | EA | Round Roof | \$0.00 | \$0.00 |
| 1 | EA | 20ft Long | \$0.00 | \$0.00 |
| 1 | EA | 6ft Wide | \$0.00 | \$0.00 |
| 1 | EA | 5,000lb Top Crank Round A-Frame Jack(ADA) | \$0.00 | \$0.00 |
| 1 | EA | 2 5/16" Top Mount Coupler (10.000lb) | \$0.00 | \$0.00 |
| 1 | EA | 5" Tube Main Rail w/4" Cross Members (UL) | \$0.00 | \$0.00 |
| 2 | PR | Surface Mount Stabilizer Jacks - 2000lb Cap.(UL) | \$0.00 | \$0.00 |
| 1 | PR | 1/4" Safety Chains w/ 1/4" Clevis Hook, Latch | \$0.00 | \$0.00 |
| 20 | FT | 7'0" Inside Height | \$0.00 | \$0.00 |
| 20 | FT | 78-3/4in Hat Posts | \$0.00 | \$0.00 |
| 1 | EA | 3 Piece A-Frame | \$0.00 | \$0.00 |
| 1 | EA | Single Axle | \$0.00 | \$0.00 |
| 1 | EA | Standard Track | \$0.00 | \$0.00 |
| 1 | EA | ADA Suspension | \$0.00 | \$0.00 |
| 1 | EA | 5,000lb Axle Spindle | \$0.00 | \$0.00 |
| 2 | EA | ST235/80R16D Goodyr Radial 8B Silver Spoke | \$0.00 | \$0.00 |
| 1 | EA | PF Access Door,LH Hinge - 23W x 44H (UL) | \$0.00 | \$0.00 |
| 1 | EA | 36 x 77 PF Entry Door,RH Hinge - Square (UL) | \$0.00 | \$0.00 |
| 2 | EA | 28 x 74 PF Entry Door,RH Hinge - Radius (UL) | \$0.00 | \$0.00 |
| 2 | EA | 28 x 74 PF Entry Door,LH Hinge - Radius (UL) | \$0.00 | \$0.00 |
| 20 | FT | 3/4" Plywood Floor - Undercoated | \$0.00 | \$0.00 |
| 1 | PR | LED Wraparound Tail Lights | \$0.00 | \$0.00 |
| 1 | EA | LED Safety Package (Single) | \$0.00 | \$0.00 |
| 1 | EA | S.A.E. Color Coded 12 Volt Electrical System | \$0.00 | \$0.00 |
| 1 | EA | Seven Way Trailer End Connector | \$0.00 | \$0.00 |
| 1 | EA | D.O.T. 'A' Frame Mounted Battery Assembly | \$0.00 | \$0.00 |
| 20 | FT | Polar White | \$0.00 | \$0.00 |
| 20 | FT | .030 Aluminum Exterior | \$0.00 | \$0.00 |

| | | | | |
|-----------------|----|--|--------------------|--------------------|
| 1 | EA | Smooth Aluminum Fenders | \$0.00 | \$0.00 |
| 1 | EA | 9MBTU RoofMnt A/C w/5600 BTUHeat | \$0.00 | \$0.00 |
| 1 | EA | ADA Landing & Ramp System w/1-1/4 SS Handrails | \$0.00 | \$0.00 |
| 1 | EA | Standard ADA 12V Toilet | \$0.00 | \$0.00 |
| 1 | EA | Delivery/Transport | 4,800.00 | 4,800.00 |
| 1 | EA | Custom - WC6201-ADA-4 | \$0.00 | \$0.00 |
| 1 | EA | 105 Gal. Fresh Water Tank w/4.0 GPM 12V Pump | \$725.00 | \$725.00 |
| Subtotal | | | \$40,790.00 | \$40,790.00 |
| Total | | | \$40,790.00 | \$40,790.00 |

Pickup

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

February 2, 2015

ITEM NO:

5.

SUBJECT:

Consideration and Necessary Action on Resolution Accepting Proposal of Gateway Engineering Inc for Final Sewer Design and Final Cost Estimate for Construction of Trunk Sewer main to Serve Future Development North of Dinuba Avenue.

DISCUSSION: During the September 15, 2014 Council approved the Proposal from Gateway Engineering, Inc. for preliminary sewer design and cost estimate for Construction of Trunk sewer main to allow for connection of future development north of Dinuba Avenue in the City of Selma to the existing sewage collection infrastructure and for transportation of that sewage to Selma-Kingsburg-Fowler Sanitation District (SKF).

The City Engineer, Gateway Engineering, Inc., has provided a proposal to perform all of the necessary work for the final design and determination of construction costs for the lump sum fee of \$87,000. The cost of that final engineering work can be covered and paid for by Development Impact Fees specifically related to sewer system impacts.

The City is not required to obtain competitive bidding for engineering or other similar professional work. The City Engineer, Gateway Engineering, Inc., is, by virtue of its status as the City Engineer, already in possession of much of the information necessary to complete the design and cost estimates required and likely capable of providing the work at a lower cost than other engineering firms. In addition, the City Engineer provides services according to an existing contract, and all that is required is the Council's authorization to accept the City Engineer's proposal for this work, a copy of which is attached to the proposed resolution providing for that approval. Retention of a different engineering firm to perform this work would require the making of a specific contract for that firm, the procurement of proof of insurance and other guarantees and agreements to indemnify the City. Those are not necessary for the City Engineer since those guarantees and indemnification agreements already exist.

| | | |
|---|--|---|
| <u>COST:</u> (Enter cost of item to be purchased in box below) | | <u>BUDGET IMPACT:</u> (Enter amount this non-budgeted item will impact this years' budget in box below – if budgeted, enter NONE). |
| \$87,000 | | |
| <u>FUNDING:</u> (Enter the funding source for this item in box below – if fund exists, enter the balance in the fund). | | <u>ON-GOING COST:</u> (Enter the amount that will need to be budgeted each year in box below – if one-time cost, enter NONE). |
| Funding Source: Development Impact Fees Fund Balance: | | |

RECOMMENDATION:

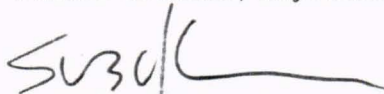
Adopt Resolution Approving Proposal for Final Sewer Design by Gateway Engineering, Inc.

/s/ Neal E. Costanzo

01/27/2015

Neal E. Costanzo, City Attorney

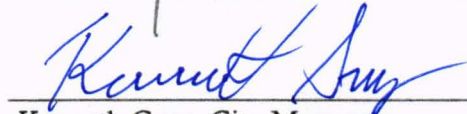
Date



1/27/15

Steve Yribarren, Financial Consultant

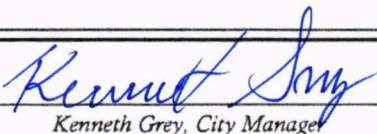
Date



2/2/2015

Kenneth Grey, City Manager

Date

We 
Kenneth Grey, City Manager

and 
Steve Yribarren, Financial Consultant

do hereby agree that the funding for the above is correct and that enough funds exist to cover the expenditure.

GATEWAY

ENGINEERING, INC.

5811 E Princeton Ave | Fresno, CA 93727

January 27, 2015

Mr. Ken Grey, City Manager
City of Selma
1710 Tucker Street
Selma, CA 93662

Subject: Northwest Sewer Final Design

Dear Ken:

Thank you for the opportunity to submit this proposal to provide civil engineering services to prepare construction documents for construction of the sewer main in Dinuba Avenue to serve the future development of north Selma. Outlined below is our proposed scope of services, exclusions, and fee proposal.

Scope of Services

- Perform Geotechnical investigations of the Dinuba Avenue alignment to determine trench stability for pipeline design and R-values as a basis for trench resurfacing.
- Process permits with the railroad and CID for crossings of their facilities.
- Prepare final plans for construction of the sewer main in Dinuba Avenue from Golden State to McCall Avenue. Design to include the following as needed:
 - Bypass pumping
 - Diversion of sewage to the new main
 - Removal and replacement of water mains as required to facilitate construction of the new sewer main.
 - Roadway detailing as required for reconstruction of Dinuba Avenue.
- Prepare final estimate of probable construction costs.
- Prepare specifications (technical and front end documents) for use in project bidding.

Exceptions

The following services are specifically excluded from this scope and fee proposal:

- Design of a sewer lift station; because the purpose of this sewer main construction is to serve the north end of Selma to allow development to occur, construction of a lift station to shallow the Dinuba sewer main is not recommended. The proposed depth of the sewer main appears to be sufficient to serve most of the ground up to Manning Avenue, but construction of a shallow main would require additional lift stations as development occurs to boost sewage into the shallower main.

Proposal

Gateway Engineering, Inc. proposes to perform the above referenced scope of services for the lump sum fees stated below. We will invoice monthly based upon an estimated percent complete.

- Geotechnical investigation & report \$ 9,000
- Construction Documents \$ 78,000
- Bidding Services (Time and Materials per our 2015 Fee Schedule)
- Construction Staking (Time and Materials per our 2015 Fee Schedule)
- Construction Observation (Time and Materials per our 2015 Fee Schedule)

Please do not hesitate to contact me if you have any questions or if additional information would be helpful for your review. We are prepared to begin work immediately upon receipt of authorization to proceed.

Sincerely,

A handwritten signature in black ink, appearing to read "Daniel K. Bond". The signature is stylized with a large, looped "D" and a cursive "Bond".

Daniel K. Bond, PE
RCE 57,133
President

RESOLUTION NO. 2015 – __R

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SELMA
APPROVING AND AUTHORIZING ACCEPTANCE OF A PROPOSAL FOR
THE PREPARATION OF FINAL DESIGN OF SEWERMAINS
AND FINAL ESTIMATES OF PROBABLE CONSTRUCTION COSTS**

WHEREAS, Gateway Engineering, Inc. currently serves as the City Engineer for the City of Selma; and

WHEREAS, the City has determined that the necessity of establishing a trunk sewer main which will allow for development of property on the north side of Dinuba Avenue in the City of Selma and connection of that development to a trunk sewer main which transports sewage to Selma Kingsburg Fowler Sanitation District, the City's wastewater treatment provider; and

WHEREAS, Gateway Engineering has proposed to perform the final design of the required sewer mains, conduct related feasibility studies and prepare final estimates of the probable construction costs for a sum of \$87,000; and

WHEREAS, the preparation of final designs of the contemplated sewer mains and final estimates of probable construction costs are a necessary prerequisite to securing any form of financing for the actual construction of the trunk sewer main which would allow development of property on the north side of Dinuba to be connected to the City's wastewater treatment provider.

NOW, THEREFORE, BE IT RESOLVED AS FOLLOWS:

1. The foregoing facts are true and correct.
2. The City Council hereby accepts and approves the attached January 27, 2015, proposal by Gateway Engineering, Inc. at the lump sum fee proposed and authorizes the performance of that work by Gateway Engineering and directs the payment of the fee of \$87,000 on presentation of the monthly invoices based upon estimated percentage of completion of the work.

* * * * *

I, Reyna Rivera, City Clerk to the City of Selma do hereby certify that the foregoing Resolution was adopted at a regular meeting of the City Council of the City of Selma on _____, 2015, by the following vote:

AYES: COUNCIL MEMBERS

NOES: COUNCIL MEMBERS

ABSTAIN: COUNCIL MEMBERS

ABSENT: COUNCIL MEMBERS

Scott Robertson
Mayor of the City of Selma

ATTEST:

Reyna Rivera
City Clerk of the City of Selma

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

February 2, 2015

ITEM NO:

6.

SUBJECT:

Consideration and Necessary Action on Resolution Dedicating or Directing Allocation of Transient Occupancy Tax (TOT) Revenues Derived from the Increase in the TOT Rate Effected by Measure K.

DISCUSSION: This item is on the agenda pursuant to a consensus of three council persons to the request of member Rodriguez to consider dedicating all or a part of the increased Transient Occupancy Tax (TOT) revenues derived from Measure K to funding of facilities or activities or services for parks and recreation.

The TOT revenues that are derived from Measure K are included in the City's 2014-15 Budget as General Fund revenues and have already been allocated for expenditures for this fiscal year. At this point, much of that money has already been spent on general governmental purposes and City services. To the extent the Council decides to allocate or dedicate all or part of the TOT revenues derived from Measure K to funding of parks and recreation, or any other particular use, that allocation or dedication can only be implemented with respect to revenues realized beginning July 1, 2015, the beginning of the 15-16 fiscal year and in future fiscal years. The accompanying resolution makes any dedication or allocation established by this Council effective only upon the commencement of the 2015-16 fiscal year.

Measure K was approved by the voters at the November 2013 election. It raised the TOT tax rate from 6% to 12%. The Measure adopted was a general tax increase, meaning that the revenues are not dedicated by the terms of the Measure to any specific use or uses. By definition, a local measure to implement or increase a general tax means that the tax is available to the City to pay for any legitimate governmental purpose. Unless directed to use for a specific purpose or purposes, general tax revenues accrue to the City's General Fund and are available for allocation by the City Council as it deems appropriate. Because it was submitted to the voters as a general tax, all that was required for passage was a majority vote of the electors, 50% plus one.

In connection with placing Measure K on the ballot the City Council directed, as required by the Elections Code, the publication of a Notice to the Voters which reads, in part, as follows:

"The purpose of the proposed increase in the TOT tax rate is to fund the added expense of providing City service generally, and of providing parks and recreation, arts and cultural activities for persons who are not residents of the City that stay in the City's hotels and motels."

The impartial analysis which appeared in the voter pamphlet included a very similar reference as follows:

“In adopting the resolution which places this measure on the ballot, the City Council unanimously found that the increase is necessary to fund the expense of providing City service generally and of providing parks and recreation, arts and cultural activities for persons who are non-residents that stay in the hotels and motels.”

Further, each of the council persons signed an argument in favor of Measure K in August of 2013, which was included in the voter pamphlets which reads in pertinent part, as follows:

“The TOT funds the added expense of providing City services generally, including parks and recreation and cultural activities for persons who are not residents of the City . . . the rate increase will [provide] revenues available to the City . . . for providing City services, and for enhancing its park, recreational, art and cultural activities and facilities . . .”

Prior to passing Measure K, the City unsuccessfully sought to increase the TOT tax from 6% to 12% but placed the Measure on the ballot as a special tax in that the Measure required the money to be dedicated to and used for a specific purpose. The Measure from 2010 would have dedicated the increase in revenues from the Measure in percentage shares to particular uses as follows:

50% of the total 6% increase to parks and recreation 20% of the total 6% increase to arts and cultural programs and activities 30% of the total 6% increase to general governmental purposes.

In the ordinance for the failed 2010 Measure itself the money was dedicated 50% to “funding maintenance and/or improvements to City parks and the funding of recreation programs and operations of the City of Selma Recreation Department”. 20% was to be dedicated to “funding and promoting arts and cultural events and activities or for the funding of capital improvements to be used exclusively in providing such activities or programs”. The remaining 30% was to be “dispersed to the . . . General Fund to be used for general governmental purposes”. Because it was presented as a special tax, the 2010 Measure required two-thirds voter approval for passage. It failed with 59% of the voters voting for approval.

In the City there are both a parks and recreation capital facilities fund, which is used to fund repair and/or improvements to parks and recreational facilities and a recreation department budget which allocates revenues to fund maintenance and expense in providing for parks and recreational activities. Since the monies accruing as the 6% incremental increase in the TOT is a general tax, those funds are payable to the General Fund. The City Council has the unquestioned authority to direct funds in its General Fund to any legitimate governmental purpose, which for the City of Selma includes providing for parks and

recreation capital facilities funds and/or the funding of parks and recreation maintenance and activities.

Accordingly, regardless of how the Measure K that passed was marketed to the voters by the City, the City Council is free to direct this money to any purpose that is within its power to promote, which includes parks and recreation, the arts, and general governmental activities such as providing police protection, fire protection or funding the general operations of the City or its payroll. Based upon the representations made to the voters that passed Measure K, it is arguable, however, that the City, if it wishes to adhere to the apparent will of the voters, should be using some part of the money for parks and recreation, arts and cultural activities, and general governmental purposes, since this is how the measure was sold to the voters.

To the extent the Council wishes to fund parks and recreation it needs to determine whether the money being dedicated is for general, non-capital improvement expenses, in which case it should be allocated to the General Recreation Budget, or, Capital Improvements only, in which case it should be directed to the Park and Recreation Capital Facilities Fund. Using the money as revenues for the recreation budget would allow expenditure of that money both for capital improvements and general maintenance and funding recreational activities or opportunities and paying for payroll or expense incurred in providing those activities, and therefore allows for a much broader range of funding options.

Accordingly, the proposed resolution is one that allows the City Council to allocate the 6% incremental increase in the TOT, in specified percentages among the three areas the City has identified as facilities or activities that it intended to fund on passage of Measure K. Since the Council can direct the money in any manner it chooses the possibilities for allocation or division of this money among various funds or budgets presents literally endless possibilities. The proposed resolution allows the Council to designate precise percentages for this funding, which can range anywhere from zero to 100%, to funding of the three activities mentioned in the literature provided to voters.

If the Council wished to dedicate all of the money to parks and recreation it would simply designate 100% of the money in the accompanying resolution as going to that budget. If it wishes to divide the funds in a manner similar to that proposed by the 2010 Measure it could do so by fixing the parks and recreation funding at 50%, arts at 20% and General Fund at 30%. The Council could divvy the money among these three funds in any manner it chooses. The proposed resolution also allows the Council to direct that the money shall all remain part of the General Fund, simply by specifying that fund as receiving 100% of this money (with the remaining funds receiving 0%). The proposed resolution has been drafted in this fashion to allow the Council to make that percentage specification because the options are far too numerous to cover by one comprehensive proposed resolution without knowing which method of division the Council wishes to adhere to.

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| <u>COST:</u> (Enter cost of item to be purchased in box below) | | <u>BUDGET IMPACT:</u> (Enter amount this non-budgeted item will impact this years' budget in box below – if budgeted, enter NONE). |
| None | | The 6% Increase generates approximately \$175,000 per year. Dedication of 100% of the increase to parks and recreation would translate into a \$175,000, approximate, reduction of the General Fund revenues. |
| <u>FUNDING:</u> (Enter the funding source for this item in box below – if fund exists, enter the balance in the fund). | | <u>ON-GOING COST:</u> (Enter the amount that will need to be budgeted each year in box below – if one-time cost, enter NONE). |
| Funding Source: General Fund Fund Balance: | | None |

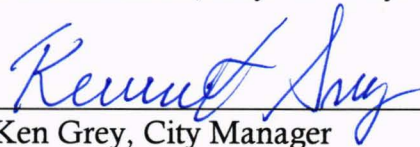
RECOMMENDATION: Consider and determine the percentage amount of the 6% TOT increase to be allocated to parks and recreation, arts and/or the General Fund beginning on commencement of the 2015-16 Fiscal Year (July 1, 2015) by directing the setting of those percentage allocations in the attached resolution.

/s/ Neal E. Costanzo

January 28, 2015

Neal Costanzo, City Attorney

Date


Ken Grey, City Manager

2-2-2015
Date

We _____ and _____
Ken Grey, City Manager Steve Yribarren, Financial Consultant

do hereby agree that the funding for the above is correct and that enough funds exist to cover the expenditure.

RESOLUTION NO. 2015 – __R

**A RESOLUTION OF THE CITY COUNCIL OF THE
CITY OF SELMA ALLOCATING AND DESIGNATING USE
OF INCREMENTAL INCREASE IN TRANSIENT OCCUPANCY
TAX (TOT) REVENUES DERIVED FROM MEASURE K**

WHEREAS, Measure K is a tax increase Measure submitted to and approved by the voters of the City of Selma on November 5, 2013, increasing the Local Transient Occupancy (TOT) Tax from 6% to 12% of the rate charged for occupancy of any room or rooms in any hotel, motel, and or other lodging within the City; and

WHEREAS, in connection with the submission of the Measure to the voters in an impartial analysis and in arguments in favor of Measure K adopted by the City Council, and conveyed to the voters, approval of the Measure was portrayed as necessary for enhancing park, recreational, art and cultural activities and facilities in addition to providing for City services generally because of the added expense of providing such facilities and/or services to persons who are not residents of the City that stay in the City hotels or motels; and

WHEREAS, a prior attempt to increase the TOT by Measure in 2010 was unsuccessful in achieving the necessary two-thirds voter approval for a special tax would have dedicated 50% of the 6% incremental increase to funding of parks and recreation facilities and activities, 20% to funding of the arts and cultural activities and facilities and 30% to the City General Fund; and

WHEREAS, because it is approved as a General Tax, the incremental increase in TOT revenues as a result of Measure K accrues to the City General Fund and is available, therefore, for use in providing City services generally, and until the end of the Fiscal Year those funds have already been allocated according to the City's adopted Budget for Fiscal Year 2014-15; but, beginning July 1, 2015, these and any other funds accruing to the General Fund may be dedicated to any specific use as deemed appropriate by the City Council; and

WHEREAS, the City provides parks and recreational facilities and services or activities and to provide a steady stream of income for revenue to carry on that function, and in accordance with the manner in which Measure K was presented to the voters, proposals have been made for this Council to consider whether it is appropriate or desirable for the Fiscal Year 2015-2016, and thereafter to dedicate all or part of the incremental increase in TOT revenues to providing for park and recreational facilities and/or activities or services.

NOW, THEREFORE, be it resolved as follows:

1. The foregoing recitals are true and correct.
2. This Council has considered whether it is appropriate or desirable to provide for a dedicated stream of income for the funding of parks and recreational facilities and services or activities, to fund art and cultural activities and facilities; and, the extent to which such funds should continue to accrue General Fund to provide necessary general City services and finds it is appropriate to allocate beginning July 1, 2015, to the funds or budgets identified below the following percentage allocations of the 6% incremental increase to the TOT revenues implemented by Measure K:
 - (a) To the Parks/Recreation Capital Facilities Fund _____% of the 6% incremental increase in TOT revenues derived from Measure K.
 - (b) To the Parks and Recreation Departmental Budget _____% of the 6% incremental increase derived from Measure K.
 - (c) To the funding of art and cultural activities and facilities _____% of the 6% of incremental increase in TOT revenues derived from Measure K.
 - (d) To fund general governmental functions or purposes _____% of the 6% increase in TOT revenues to the City General Fund.
3. This resolution shall take effect beginning July 1, 2015. That portion of the 6% incremental increase in TOT revenues derived from Measure K assigned for funding of either parks or recreation or art and cultural activities and/or facilities, if any, shall not be included in any estimated revenues available to the General Fund in connection with the development of a budget for the fiscal year beginning July 1, 2015 for so long as the directive established this resolution to divert those funds to a specific purpose is in effect. This Council may reallocate or redirect the dedication or use of all or any part of the 6% increase in TOT tax revenues to any different purpose or to the City General Fund on a majority vote of this Council, at any time.

* * * * *

I, Reyna Rivera, City Clerk to the City of Selma do hereby certify that the foregoing Resolution was adopted at a regular meeting of the City Council of the City of Selma on _____, by the following vote:

AYES: COUNCIL MEMBERS

NOES: COUNCIL MEMBERS

ABSTAIN: COUNCIL MEMBERS

ABSENT: COUNCIL MEMBERS

Scott Robertson, Mayor

ATTEST:

Reyna Rivera
City Clerk of the City of Selma

ITEM NO:

7.

SUBJECT:

Consideration and Necessary Action on Ordinance Amending Section 9 of Chapter of Title IX of the Selma Municipal Code (SMC) Relating to Encroachment Permits – Introduction and First Reading.

DISCUSSION: Current City Ordinance exempts from the usual requirement imposed on anyone applying for an encroachment permit to construct or install infrastructure or conduit within the public right of way of providing a bond guaranteeing faithful performance of that work, or a deposit in lieu of a bond, public agencies and public utilities having a franchise agreement with the City. Public agencies are exempt by statute from providing any such bond or deposit, but public utilities, whether they have a franchise agreement with the City or not, are not exempt by statute.

Installation of conduit and similar construction activities by public utilities within the right of way pursuant to an encroachment permit always presents the possibility that the work will not be properly performed either by virtue of negligence in construction or design, unforeseen circumstances, or acts of God. The only manner in which to satisfactorily ensure that if defective work does materialize as a result of the installation of conduit or other construction by a public utility within the public right of way is repaired without cost or effort on the part of the City is to require a bond guaranteeing faithful performance of that construction work or installation. If a bond, or a deposit in lieu of a bond is required, and the work is not done properly, there is a bonding company or a sufficient deposit which will perform or pay for the necessary repairs. Accordingly, the proposed amendment to Section 9 of Chapter 7 of Title IX effectively retains the exemption from providing a bond or deposit with respect to any public agency exempt by statute, but eliminates the exemption with respect to public utilities. With this amendment, the City will be able to require the appropriate bond or deposit guaranteeing that the work is properly performed by the public utility obtaining an encroachment permit.

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| <u>COST:</u> (Enter cost of item to be purchased in box below) | | <u>BUDGET IMPACT:</u> (Enter amount this non-budgeted item will impact this years' budget in box below – if budgeted, enter NONE). |
| None | | Not applicable |
| <u>FUNDING:</u> (Enter the funding source for this item in box below – if fund exists, enter the balance in the fund). | | <u>ON-GOING COST:</u> (Enter the amount that will need to be budgeted each year in box below – if one-time cost, enter NONE). |
| Funding Source: Not applicable Fund Balance: | | None |

RECOMMENDATION: Waive First Reading and Introduction of Ordinance Amending Section 9 of Chapter 7 of Title IX of the Selma Municipal Code.

/s/ Neal E. Costanzo

January 30, 2015

Neal Costanzo, City Attorney

Date

/s/ Ken Grey

January 30, 2015

Ken Grey, City Manager

Date

We _____ and _____
Ken Grey, City Manager Steve Yribarren, Financial Consultant

do hereby agree that the funding for the above is correct and that enough funds exist to cover the expenditure.

ORDINANCE NO. 2015- __

**AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF SELMA
AMENDING SECTION 9 OF CHAPTER 7, TITLE IX OF THE SELMA
MUNICIPAL CODE RELATING TO ENCROACHMENT PERMITS**

WHEREAS, Section 9, Chapter 7 of the Selma Municipal Code, included in Title IX provides for issuance of encroachment permits for construction or installation of underground infrastructure within the public right of way and requires issuance of a permit and, in most cases, a bond issued by a corporation licensed to transact business in the State of California guaranteeing faithful performance of the construction or installation covered by the encroachment permit; and

WHEREAS, Section 9 of Chapter 7, Title IX of the Municipal Code (9-7-9) provides that no bond or deposit in lieu of a bond is required with respect to any public agency or public utility company operating under a franchise issued by the City; and

WHEREAS, public agencies, consisting of local public entities as that term is defined by the Government Code, the State of California, and the federal government are all statutorily exempt from the requirement of posting a bond or a deposit to ensure the faithful performance of any work covered by an encroachment permit, but public utility companies, whether operating under a franchise issued by the City or not, are not exempt by statute; and

WHEREAS, construction or installation within the public right of way necessarily creates the possibility that the work will not be properly done, or will be defective either because of negligence in design or construction, unforeseen circumstances, or even act of God, and the only way of ensuring that the work is properly done or repairs are properly made and paid for by the entity performing the work is to procure a bond or a deposit and because such defective conditions have in fact materialized with respect to work performed by public utilities in the public right of way the City wishes to eliminate the exemption for public utilities, but retain the exemption for public agencies, consistent with statute.

NOW, THEREFORE, the City Council of the City of Selma does hereby ordain as follows:

SECTION 1: Section 9 of Chapter 7 of Title IX of the Selma Municipal Code is hereby amended to read as follows:

“9-7-9: Exception for Public Entities.

No bond or deposit is required with respect to the United States Government, or any department thereof, the State of California, or any department or agency thereof, and/or any local public entity, as defined by Government Code §900.4.”

SECTION 2: California Environmental Quality Act: The City Council having considered the Staff Report and all public comments, has determined that this ordinance is not a project under the California Environmental Quality Act because the ordinance has no potential for resulting in a physical change in the environment. Since the ordinance is not a project, no environmental documentation is required.

SECTION 3: Severability: If any section, subsection, sentence, clause or phrase of this Ordinance is for any reason held to be invalid or unconstitutional, the decision shall not affect the validity of the remaining portions of the Ordinance. The City Council hereby declares that it would have passed this Ordinance, and each section, subsection, sentence, clause or phrase thereof, irrespective of the fact that any one or more sections, subsections, sentences, clauses or phrases have been declared invalid or unconstitutional.

SECTION 4: Effective Date and Posting of Ordinance: This Ordinance shall take effect and be in force thirty (30) days from and after the date of final passage. The City Clerk of the City of Selma shall cause this Ordinance to be published at least once within fifteen (15) days after its passage in The Selma Enterprise with the names of those City Council Members voting for or against the Ordinance.

I, Reyna Rivera, City Clerk of the City of Selma, do hereby certify that the foregoing Ordinance was introduced at the _____, 2015, regular City Council meeting and passed at a regular meeting of the City Council of the City of Selma on the ____ day of _____ 2015, by the following vote, to wit:

AYES: COUNCIL MEMBERS:

NOES: COUNCIL MEMBERS:

ABSENT: COUNCIL MEMBERS:

ABSTAIN: COUNCIL MEMBERS:

Scott Robertson
Mayor of the City of Selma

ATTEST:

Reyna Rivera
City Clerk of the City of Selma