

1.a.
**CITY OF SELMA
COUNCIL SPECIAL MEETING
August 12, 2019**

The special meeting of the Selma City Council was called to order at 9:00 a.m. in the Council Chambers. Council members answering roll call were: Avalos, Guerra, Trujillo, Mayor Pro Tem Franco, and Mayor Robertson.

Also present were Assistant City Manager Moreno, City Manager Gallavan, the press, 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.

1. Information Public Hearing to Receive Community Input Regarding District
 Only Boundaries for District-Based Elections Pursuant to Elections Code
 Section 10010

Ms. Shalice Tilton, National Demographics Corporation Senior Consultant teleconferenced into the meeting to discuss a power point presentation regarding districting composition and stated that this was the second of the two public hearings required to identify neighborhoods, communities of interest, and other local factors that should be considered or used as building blocks to begin drafting maps.

Mayor Robertson opened the public hearing at 9:14 a.m. Public comment and a map was received from Ms. Theresa Salas, public comment was also received from Pastor Joe Alvarez, Pastor Marty Lynch, and Mrs. Rose Robertson. Mayor Robertson then closed the public hearing at 9:37 a.m.

After Council discussion regarding the need for public outreach and the local factors that should be considered as building blocks to begin drafting maps, Council thanked Ms. Tilton for the information. Mayor Robertson stated that there was no Council action needed, only public hearing to receive input.

ADJOURNMENT: There being no further business, the meeting was adjourned at 9:38 a.m.

Respectfully submitted,

Reyna Rivera
City Clerk

1.b .
**CITY OF SELMA
COUNCIL REGULAR MEETING
August 19, 2019**

The regular meeting of the Selma City Council was called to order at 6:00 p.m. in the Council Chambers. Council members answering roll call were: Avalos, Trujillo, Mayor Pro Tem Franco, and Mayor Robertson. Council member Guerra was absent.

Also present were City Attorney Sparks, Assistant City Manager Moreno, City Manager Gallavan, Community Services Director Kirchner, Fire Chief Petersen, Police Lieutenant Dyck, Acting Public Works Director Ferrell, 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: Deacon Ed Harmon, St. Joseph's Catholic Church led the invocation.

ORAL COMMUNICATIONS: Mr. Nick Sahota, Mr. Mark Armenta, Mrs. Rose Robertson, Ms. Lorraine Ruiz, Mr. Dan Ruiz, all stepped to provide oral communications.

CONSENT CALENDAR: Council member Avalos requested that agenda item 1. be pulled from the Consent calendar for a separate discussion.

1. Pulled Consideration of the check register dated August 14, 2019

AGENDA ITEM 1. CONSIDERATION OF THE CHECK REGISTER DATED AUGUST 14, 2019: After discussion, motion to approve the CHECK REGISTER DATED AUGUST 14, 2019 was made by Council member Avalos and seconded by Mayor Pro Tem Franco. Motion carried with the following vote:

AYES:	Avalos, Franco, Trujillo Robertson
NOES:	None
ABSTAIN:	None
ABSENT:	Guerra

2. 2019-44R Consideration of a Resolution approving the Engineer's Report, for the levy and collection of the annual assessment for services rendered in the Landscaping and Lighting Maintenance District No. 1 in the City of Selma – Public Hearing

Assistant City Manager Moreno reported on the Landscaping and Lighting Maintenance District annual assessment.

Mayor Robertson opened the public hearing at 6:35 p.m.

Mr. Steve Johnson California Water Service Local Manager stepped forward to report that they have collaborated with City Staff to update all the timers in the medians and parks to smart timers in an effort to assistance with water conservation.

There being no further public comments, the public hearing was then closed at 6:36 p.m.

City Clerk Rivera reported that there were no protest letters received.

After Council discussion, motion was made by Council member Avalos and seconded by Mayor Pro Tem Franco to adopt RESOLUTION NO. 2019-44R, A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SELMA, CALIFORNIA, APPROVING THE ENGINEER'S REPORT FOR THE LEVY AND COLLECTION OF THE ANNUAL ASSESSMENT FOR SERVICES RENDERED IN THE LANDSCAPING AND LIGHTING MAINTENANCE DISTRICT No.1 IN THE CITY OF SELMA. Motion carried with the following vote:

AYES:	Avalos, Franco, Trujillo, Robertson
NOES:	None
ABSTAIN:	None
ABSENT:	Guerra

DEPARTMENT REPORTS: City Manager Gallavan reported that a question was raised during a previous Council meeting regarding the amount of signatures required for a citizen driven ballot initiative. She reported that the election code states it is at least ten percent of the City's voters and not population.

Assistant City Manager Moreno reported on the upcoming Measure S meeting and advised Council that Caltrans would be providing a presentation on the Mountain View feasibility study.

Acting Public Works Director Ferrell updated Council on the Ringo Park restroom project and the wood chip removal project on Golden State.

Fire Chief Petersen reported that the new engine and the brush truck are in service, and discussed an invoice from the previous station improvement project. He further stated preliminary locations have been identified for a new fire station.

Police Lieutenant Dyck discussed the Roosevelt School drop-off areas.

Community Services Director Kirchner provided a power point presentation on the Housing Related Parks Program, which Selma received \$225,260 in grant funds for Shafer and Salazar Parks. He also discussed upcoming grants and advised that Walmart Community Funds recently awarded \$5,000, of which \$1,500 went to the Fire Department, \$2,000 went to the Police Department, and \$1,500 went to the Senior Center.

COUNCIL REPORTS: Council member Trujillo reported on attending the Bringing Broken Neighborhoods Back to Life meeting, Exceptional Special Needs event, and meeting with some of the local businesses.

Council member Avalos reported on attending the recent Selma Kingsburg Fowler County Sanitation District meeting. He also discussed the Roosevelt School drop off area.

Mayor Pro Tem Franco inquired on his previous request to update the code enforcement policies and requested a timeline on moving forward. He reported on attending the Five Cities meeting and recent meetings with Mayor Robertson, Mr. Cliff Tutelian, and City Manager Gallavan, as well as a meeting with City Manager Gallavan, Assistant City Manager Moreno and Council member Avalos. He requested a Council workshop meeting with Selma Kingsburg Fowler County Sanitation staff.

Mayor Robertson reported on attending the following: Cueva De Oso National Night Out, Selma Unified School District Kick-Off event, a meeting with Mr. Cliff Tutelian, Mayor Pro Tem Franco, and City Manager Gallavan, and volunteering at the Second Chance Animal Shelter. He also thanked Mr. Moses Stites, Acting Public Works Director Ferrell, and Assistant City Manager Moreno. He requested the status of the information regarding current projects.

ORAL COMMUNICATIONS: Mrs. Rose Robertson announced that St. Joseph's Catholic Church was providing a food giveaway. She thanked City Manager Gallavan for the information regarding the mayor at large inquiry and commented on the traffic situation near Roosevelt School.

Mr. Bob Allen, Executive Director of the Selma District Chamber of Commerce discussed the upcoming Chamber events.

Ms. Lorraine Ruiz encouraged everyone to attend the upcoming Board of Supervisor's meeting.

Mayor Robertson invited everyone to the upcoming Tejano Concert.

ADJOURNMENT: There being no further business, the meeting was adjourned at 7:32 p.m.

Respectfully submitted,

Reyna Rivera
City Clerk

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

February 18, 2020

ITEM NO: 1.c.

SUBJECT: Consideration of a Resolution Adopting an amended Master Salary Schedule for all City Employees

RECOMMENDATION: Adopt the Resolution Approving amended Master Salary Schedule for all Employees of the City of Selma


DISCUSSION: Section 36506 of the Government Code of the State of California provides that the City Council shall, by resolution or ordinance, fix the compensation for all appointive officials and employees. Pursuant to Section 570.5 of Title 2 of the California Code of Regulations pay rates must be approved and adopted by the City Council and be publicly available in a salary schedule which identifies the position title, the pay rate for each position, which may be stated as a single amount or as multiple amounts within a range, and that indicates the time base, including, but not limited to, whether the time base is hourly, daily, bi-weekly, monthly, bi-monthly, or annually.

California Public Employees' Retirement System (CalPERS), pursuant to its interpretation of Title 2, California Code of Regulations section 570.5, recommends all CalPERS employers maintain their compensation levels in **one** publicly available document, approved and adopted by the governing body, which meets all of the requirements of Title 2 CCR section 570.5. CalPERS has indicated it may revisit their interpretation of Title 2 CCR section 570.5, however, at this time no documented change to their interpretation has been published. Therefore, in an effort to comply with CalPERS' current recommended interpretation of Title 2 CCR section 570.5 the City's various salary schedules, which have been previously individually approved and adopted by the City Council, have been consolidated into a single salary schedule.

Approval of the attached amended Master Salary Schedule, reflecting the new salary ranges effective December 8, 2019, will fix the compensation for all appointive officers and employees of the City, satisfying Section 36506 of the Government Code of the State of California and California Code of Regulations section 570.5.

RECOMMENDATION: Adopt the Resolution approving the amended Master Salary Schedule for all Employees of the City of Selma


Teresa Gallavan, City Manager


Date

RESOLUTION NO. 2020 – __R

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SELMA, CALIFORNIA
ADOPTING A MASTER SALARY SCHEDULE FOR ALL CITY EMPLOYEES**

WHEREAS, Section 36506 of the California Government Code requires that the City Council shall, by Resolution or Ordinance, fix the compensation for all appointive officers and employees; and

WHEREAS, pursuant to Section 570.5 of Title 2 of the California Code of Regulation, pay rates shall be duly approved and adopted by the City Council in accordance with requirements of public meetings laws and be publicly available in a salary schedule which identifies the position title, the pay rate for each position, which may be stated as a single amount or as multiple amounts within a range, and that indicates the time base, including, but not limited to, whether the time base is hourly, daily, bi-weekly, monthly, bi-monthly, or annually; and

WHEREAS, the California Public Employees' Retirement System (CalPERS), requested all CalPERS employers list their compensation levels in one document, approved and adopted by the governing body, in accordance with Title 2, California Code of Regulations section 570.5, and meeting all of the requirements thereof; and

WHEREAS, the previously approved master salary schedule has been amended to reflect the new salary ranges effective December 8, 2019 for all appointive officers and employees and all compensation plans of the City; and

WHEREAS, the City desires to adopt the amended master salary scheduled attached as Exhibit "A" to this resolution in conformance with Section 36506 of the California Government Code and Title 2, CCR section 570.5.

NOW, THEREFORE, BE IT RESOLVED AS FOLLOWS:

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

Section 2. The City Council hereby adopts a single consolidated Master Salary Schedule that meets all of the requirements of Title 2 CCR section 570.5, attached hereto as Exhibit A, and incorporated herein by reference.

Section 3. All prior resolutions concerning compensation for City employees that are in conflict with this resolution or the attached master salary schedule are hereby repealed.

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

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

(RECORD OF VOTE AND SIGNATURES ON FOLLOWING PAGE)

PASSED, APPROVED AND ADOPTED at a Regular Meeting of the City Council of the City of Selma on this 18th day of February 2020 by the following roll call vote:

AYES:	COUNCILMEMBERS:
NOES:	COUNCILMEMBERS:
ABSTAIN:	COUNCILMEMBERS:
ABSENT:	COUNCILMEMBERS:

Louis Franco, Mayor

ATTEST:

Reyna Rivera, City Clerk

**CITY OF SELMA
MASTER SALARY SCHEDULE
EFFECTIVE December 8, 2019**

DEPARTMENT HEADS-FLSA EXEMPT

Position	Frequency	Current Salary
City Manager	Monthly	14,606.00
	Biweekly	6,741.23
	Hourly	84.27
Assistant City Manager	Monthly	8,314.00
	Biweekly	3,837.23
	Hourly	47.97
Community Development Director	Monthly	8,706.00
	Biweekly	4,018.15
	Hourly	50.23
Community Services Director	Monthly	7,264.00
	Biweekly	3,352.62
	Hourly	41.91
Finance Director	Monthly	6,943.00
	Biweekly	3,204.46
	Hourly	40.06
Fire Chief	Monthly	9,276.00
	Biweekly	4,281.23
	Hourly	53.52
Police Chief	Monthly	9,144.00
	Biweekly	4,220.31
	Hourly	52.75
Public Works Director	Monthly	6,652.00
	Biweekly	3,070.15
	Hourly	38.38

FIREFIGHTERS LOCAL 3716

Position	Frequency	Salary Schedule				
		A	B	C	D	E
Fire Engineer	Monthly	4,304.00	4,519.00	4,745.00	4,982.00	5,231.00
	Biweekly	1,986.46	2,085.69	2,190.00	2,299.38	2,414.31
	Hourly*	17.74	18.62	19.55	20.53	21.56
Firefighter	Monthly	3,902.00	4,097.00	4,302.00	4,517.00	4,743.00
	Biweekly	1,800.92	1,890.92	1,985.54	2,084.77	2,189.08
	Hourly*	16.08	16.88	17.73	18.61	19.55

(* 56 hours per week)

FIRE MID-MANAGEMENT

Position	Frequency	Salary Schedule				
		A	B	C	D	E
Fire Captain	Monthly	5,468.00	5,741.00	6,028.00	6,329.00	6,645.00
	Biweekly	2,523.69	2,649.69	2,782.15	2,921.08	3,066.92
	Hourly *	22.53	23.66	24.84	26.08	27.38
(* 56 hours per week)						
Fire Division Chief (FLSA Exempt)	Monthly	6,961.00	7,309.00	7,674.00	8,058.00	8,461.00
	Biweekly	3,212.77	3,373.38	3,541.85	3,719.08	3,905.08
	Hourly	40.16	42.17	44.27	46.49	48.81
Fire Marshal	Monthly	5,468.00	5,741.00	6,028.00	6,329.00	6,645.00
	Biweekly	2,523.69	2,649.69	2,782.15	2,921.08	3,066.92
	Hourly	31.55	33.12	34.78	36.51	38.34

MISCELLANEOUS MID-MANAGEMENT

Position	Frequency	Salary Schedule				
		A	B	C	D	E
Accountant	Monthly	4,655.00	4,888.00	5,132.00	5,389.00	5,658.00
	Biweekly	2,148.46	2,256.00	2,368.62	2,487.23	2,611.38
	Hourly	26.86	28.20	29.61	31.09	32.64
Administrative Analyst	Monthly	4,858.00	5,101.00	5,356.00	5,624.00	5,905.00
	Biweekly	2,242.15	2,354.31	2,472.00	2,595.69	2,725.38
	Hourly	28.03	29.43	30.90	32.45	34.07
City Clerk/Public Information Ofc	Monthly	5,537.00	5,814.00	6,105.00	6,410.00	6,731.00
	Biweekly	2,555.54	2,683.38	2,817.69	2,958.46	3,106.62
	Hourly	31.94	33.54	35.22	36.98	38.83
Finance Department Manager	Monthly	4,888.00	5,132.00	5,389.00	5,658.00	5,941.00
	Biweekly	2,256.00	2,368.62	2,487.23	2,611.38	2,742.00
	Hourly	28.20	29.61	31.09	32.64	34.28
Fleet Maintenance Supervisor	Monthly	5,348.00	5,615.00	5,896.00	6,191.00	6,501.00
	Biweekly	2,468.31	2,591.54	2,721.23	2,857.38	3,000.46
	Hourly	30.85	32.39	34.02	35.72	37.51
Human Resources Manager	Monthly	5,716.00	6,002.00	6,302.00	6,617.00	6,948.00
	Biweekly	2,638.15	2,770.15	2,908.62	3,054.00	3,206.77
	Hourly	32.98	34.63	36.36	38.18	40.08
Info System Coor/GIS Supervisor	Monthly	4,397.00	4,617.00	4,848.00	5,090.00	5,345.00
	Biweekly	2,029.38	2,130.92	2,237.54	2,349.23	2,466.92
	Hourly	25.37	26.64	27.97	29.37	30.84
Planning & Development Manager	Monthly	6,750.00	7,088.00	7,442.00	7,814.00	8,205.00
	Biweekly	3,115.38	3,271.38	3,434.77	3,606.46	3,786.92
	Hourly	38.94	40.89	42.93	45.08	47.34

MISCELLANEOUS MID-MANAGEMENT - Continued

Position	Frequency	Salary Schedule				
		A	B	C	D	E
Police Records Supervisor	Monthly	4,111.00	4,317.00	4,533.00	4,760.00	4,998.00
	Biweekly	1,897.38	1,992.46	2,092.15	2,196.92	2,306.77
	Hourly	23.72	24.91	26.15	27.46	28.83
Principal Planner	Monthly	6,428.00	6,749.00	7,086.00	7,440.00	7,812.00
	Biweekly	2,966.77	3,114.92	3,270.46	3,433.85	3,605.54
	Hourly	37.08	38.94	40.88	42.92	45.07
Public Works Supervisor	Monthly	5,039.00	5,291.00	5,556.00	5,834.00	6,126.00
	Biweekly	2,325.69	2,442.00	2,564.31	2,692.62	2,827.38
	Hourly	29.07	30.53	32.05	33.66	35.34
Recreation Supervisor	Monthly	4,001.00	4,201.00	4,411.00	4,632.00	4,864.00
	Biweekly	1,846.62	1,938.92	2,035.85	2,137.85	2,244.92
	Hourly	23.08	24.24	25.45	26.72	28.06
Transit Maintenance Manager	Monthly	5,299.00	5,564.00	5,842.00	6,134.00	6,441.00
	Biweekly	2,445.69	2,568.00	2,696.31	2,831.08	2,972.77
	Hourly	30.57	32.10	33.70	35.39	37.16

POLICE MID-MANAGEMENT

Position	Frequency	Salary Schedule				
		A	B	C	D	E
Police Lieutenant	Monthly	6,205.00	6,515.00	6,841.00	7,183.00	7,542.00
	Biweekly	2,863.85	3,006.92	3,157.38	3,315.23	3,480.92
	Hourly	35.80	37.59	39.47	41.44	43.51
Police Sergeant	Monthly	4,984.00	5,233.00	5,495.00	5,770.00	6,059.00
	Biweekly	2,300.31	2,415.23	2,536.15	2,663.08	2,796.46
	Hourly	28.75	30.19	31.70	33.29	34.96

POLICE OFFICERS ASSOCIATION

Position	Frequency	Salary Schedule				
		A	B	C	D	E
Community Services Officer	Monthly	2,787.00	2,926.00	3,072.00	3,226.00	3,387.00
	Biweekly	1,286.31	1,350.46	1,417.85	1,488.92	1,563.23
	Hourly	16.08	16.88	17.72	18.61	19.54
Police Officer	Monthly	3,951.00	4,149.00	4,356.00	4,574.00	4,803.00
	Biweekly	1,823.54	1,914.92	2,010.46	2,111.08	2,216.77
	Hourly	22.79	23.94	25.13	26.39	27.71

POLICE OFFICERS ASSOCIATION - Continued

Position	Frequency	Salary Schedule				
		A	B	C	D	E
Property/Evidence Technician	Monthly	3,072.00	3,226.00	3,387.00	3,556.00	3,734.00
	Biweekly	1,417.85	1,488.92	1,563.23	1,641.23	1,723.38
	Hourly	17.72	18.61	19.54	20.52	21.54
Safety Dispatcher I	Monthly	2,992.00	3,142.00	3,299.00	3,464.00	3,637.00
	Biweekly	1,380.92	1,450.15	1,522.62	1,598.77	1,678.62
	Hourly	17.26	18.13	19.03	19.98	20.98
Safety Dispatcher II	Monthly	3,298.00	3,463.00	3,636.00	3,818.00	4,009.00
	Biweekly	1,522.15	1,598.31	1,678.15	1,762.15	1,850.31
	Hourly	19.03	19.98	20.98	22.03	23.13

PUBLIC WORKS & TRANSIT MAINTENANCE EMPLOYEES

Position	Frequency	Salary Schedule				
		A	B	C	D	E
Custodian	Monthly	2,760.00	2,898.00	3,043.00	3,195.00	3,355.00
	Biweekly	1,273.85	1,337.54	1,404.46	1,474.62	1,548.46
	Hourly	15.92	16.72	17.56	18.43	19.36
Equipment Mechanic III	Monthly	3,901.00	4,096.00	4,301.00	4,516.00	4,742.00
	Biweekly	1,800.46	1,890.46	1,985.08	2,084.31	2,188.62
	Hourly	22.51	23.63	24.81	26.05	27.36
Maintenance Worker I	Monthly	2,827.00	2,968.00	3,116.00	3,272.00	3,436.00
	Biweekly	1,304.77	1,369.85	1,438.15	1,510.15	1,585.85
	Hourly	16.31	17.12	17.98	18.88	19.82
Maintenance Worker II	Monthly	3,148.00	3,305.00	3,470.00	3,644.00	3,826.00
	Biweekly	1,452.92	1,525.38	1,601.54	1,681.85	1,765.85
	Hourly	18.16	19.07	20.02	21.02	22.07
Maintenance Worker III	Monthly	3,595.00	3,775.00	3,964.00	4,162.00	4,370.00
	Biweekly	1,659.23	1,742.31	1,829.54	1,920.92	2,016.92
	Hourly	20.74	21.78	22.87	24.01	25.21
Transit Fleet Service Coordinator	Monthly	4,858.00	5,101.00	5,356.00	5,624.00	5,905.00
	Biweekly	2,242.15	2,354.31	2,472.00	2,595.69	2,725.38
	Hourly	28.03	29.43	30.90	32.45	34.07
Transit Mechanic I	Monthly	3,538.00	3,715.00	3,901.00	4,096.00	4,301.00
	Biweekly	1,632.92	1,714.62	1,800.46	1,890.46	1,985.08
	Hourly	20.41	21.43	22.51	23.63	24.81
Transit Mechanic II	Monthly	3,716.00	3,902.00	4,097.00	4,302.00	4,517.00
	Biweekly	1,715.08	1,800.92	1,890.92	1,985.54	2,084.77
	Hourly	21.44	22.51	23.64	24.82	26.06

PUBLIC WORKS & TRANSIT MAINTENANCE EMPLOYEES - Continued

Position	Frequency	Salary Schedule				
		A	B	C	D	E
Transit Mechanic III	Monthly	3,901.00	4,096.00	4,301.00	4,516.00	4,742.00
	Biweekly	1,800.46	1,890.46	1,985.08	2,084.31	2,188.62
	Hourly	22.51	23.63	24.81	26.05	27.36
Transit Shuttle Driver	Monthly	2,472.00	2,596.00	2,726.00	2,862.00	3,005.00
	Biweekly	1,140.92	1,198.15	1,258.15	1,320.92	1,386.92
	Hourly	14.26	14.98	15.73	16.51	17.34

SECRETARIAL, TECHNICAL & CLERICAL

Position	Frequency	Salary Schedule				
		A	B	C	D	E
Account Clerk II	Monthly	3,148.00	3,305.00	3,470.00	3,644.00	3,826.00
	Biweekly	1,452.92	1,525.38	1,601.54	1,681.85	1,765.85
	Hourly	18.16	19.07	20.02	21.02	22.07
Administrative Assistant	Monthly	3,373.00	3,542.00	3,719.00	3,905.00	4,100.00
	Biweekly	1,556.77	1,634.77	1,716.46	1,802.31	1,892.31
	Hourly	19.46	20.43	21.46	22.53	23.65
Arts Center Coordinator	Monthly	3,014.00	3,165.00	3,323.00	3,489.00	3,663.00
	Biweekly	1,391.08	1,460.77	1,533.69	1,610.31	1,690.62
	Hourly	17.39	18.26	19.17	20.13	21.13
Assistant Planner/ Rehab Housing Specialist	Monthly	4,254.00	4,467.00	4,690.00	4,925.00	5,171.00
	Biweekly	1,963.38	2,061.69	2,164.62	2,273.08	2,386.62
	Hourly	24.54	25.77	27.06	28.41	29.83
Associate Planner	Monthly	4,609.00	4,839.00	5,081.00	5,335.00	5,602.00
	Biweekly	2,127.23	2,233.38	2,345.08	2,462.31	2,585.54
	Hourly	26.59	27.92	29.31	30.78	32.32
Building Inspector	Monthly	4,019.00	4,220.00	4,431.00	4,653.00	4,886.00
	Biweekly	1,854.92	1,947.69	2,045.08	2,147.54	2,255.08
	Hourly	23.19	24.35	25.56	26.84	28.19
Building-Planning Technician	Monthly	3,728.00	3,914.00	4,110.00	4,316.00	4,532.00
	Biweekly	1,720.62	1,806.46	1,896.92	1,992.00	2,091.69
	Hourly	21.51	22.58	23.71	24.90	26.15
Clerical Assistant II	Monthly	2,915.00	3,061.00	3,214.00	3,375.00	3,544.00
	Biweekly	1,345.38	1,412.77	1,483.38	1,557.69	1,635.69
	Hourly	16.82	17.66	18.54	19.47	20.45
Code Enforcement Officer	Monthly	3,522.00	3,698.00	3,883.00	4,077.00	4,281.00
	Biweekly	1,625.54	1,706.77	1,792.15	1,881.69	1,975.85
	Hourly	20.32	21.33	22.40	23.52	24.70

SECRETARIAL, TECHNICAL & CLERICAL - Continued

Position	Frequency	Salary Schedule				
		A	B	C	D	E
Fire Inspector/Code Enforcement	Monthly	3,797.00	3,987.00	4,186.00	4,395.00	4,615.00
	Biweekly	1,752.46	1,840.15	1,932.00	2,028.46	2,130.00
	Hourly	21.91	23.00	24.15	25.36	26.63
Information System Technician	Monthly	4,141.00	4,348.00	4,565.00	4,793.00	5,033.00
	Biweekly	1,911.23	2,006.77	2,106.92	2,212.15	2,322.92
	Hourly	23.89	25.08	26.34	27.65	29.04
Police Clerk I	Monthly	2,818.00	2,959.00	3,107.00	3,262.00	3,425.00
	Biweekly	1,300.62	1,365.69	1,434.00	1,505.54	1,580.77
	Hourly	16.26	17.07	17.93	18.82	19.76
Police Clerk II	Monthly	2,959.00	3,107.00	3,262.00	3,425.00	3,596.00
	Biweekly	1,365.69	1,434.00	1,505.54	1,580.77	1,659.69
	Hourly	17.07	17.93	18.82	19.76	20.75
Recreation Coordinator	Monthly	3,014.00	3,165.00	3,323.00	3,489.00	3,663.00
	Biweekly	1,391.08	1,460.77	1,533.69	1,610.31	1,690.62
	Hourly	17.39	18.26	19.17	20.13	21.13

PART-TIME, SEASONAL AND TEMPORARY UNREPRESENTED EMPLOYEES

Position	Frequency	Rate As of 1/1/2020
Art Instructor	Hourly	13.00
Assistant Planner	Hourly	22.00
Ballfield Maintenance	Hourly	13.00
EMT - Per Diem	Hourly	15.00
Fire Department Secretary	Hourly	15.30
Maintenance Worker I	Hourly	14.00
Office Assistant	Hourly	13.00
Paramedic - Per Diem	Hourly	19.00
Recreation/Arts Coordinator	Hourly	13.00
Safety Dispatcher	Hourly	20.00
Senior Center Activity Coordinator	Hourly	13.00
Senior Center Nutrition Coordinator	Hourly	13.00

PART-TIME, SEASONAL AND TEMPORARY UNREPRESENTED EMPLOYEES - Continued

Position	Frequency	Rate As of 1/1/2020
Youth Services Coordinator	Hourly	13.00
Visual Arts Instructor	Hourly	13.00
Vocal Instructor	Hourly	13.00

Agenda 1.d

CHECK REGISTER REPORT

CHECK NUMBER	CHECK DATE	STATUS	VENDOR NAME	CHECK DESCRIPTION	CATEGORY	AMOUNT
74233-74260		Void				
74261	01/30/2020	Printed	ALEJANDRO ALVAREZ	DETECTIVE SCHOOL PER DIEM 2/5-2/7/20	R	33.00
74262	01/30/2020	Printed	AMERICAN AMBULANCE	FEBRUARY 2020 PAYMENT		120,000.00
74263	01/30/2020	Void				
74264	01/30/2020	Void				
74265	01/30/2020	Printed	ARAMARK UNIFORM	UNIFORMS/TOWELS/FIRST AID KITS 1/9-1/23/20		1,625.05
74266	01/30/2020	Printed	CHRISTINA ARIAS	CALPERS TRAINING MILEAGE REIMB 1/14/20		29.21
74267	01/30/2020	Printed	AT&T	TELEPHONE-JANUARY 2020		20.64
74268	01/30/2020	Printed	AT&T	INTERNET SERVICE 1/11-2/10/20		42.80
74269	01/30/2020	Printed	AT&T	TELEPHONE 12/12/19-1/11/20		62.12
74270	01/30/2020	Printed	AT&T MOBILITY	TELEPHONE-MDT'S 12/12-1/11/20		1,456.58
74271	01/30/2020	Printed	CHRIS AYALA	DETECTIVE SCHOOL PER DIEM 2/5-2/7/20	R	33.00
74272	01/30/2020	Printed	BENNY BACA / COOL AIR SPECIALTY	INSTALLED HVAC UNIT AT SALAZAR CENTER		4,780.00
74273	01/30/2020	Printed	BANNER PEST CONTROL INC	PEST CONTROL-JANUARY 2020		441.00
74274	01/30/2020	Printed	BEST TOURS & TRAVEL INC.	SENIOR TRIP- J. PAUL GETTY MUSEUM 12/19/19	R	1,378.00
74275	01/30/2020	Printed	BLUE CROSS OF CALIFORNIA	AMBULANCE OVERPAYMENT REIMB		374.50
74276	01/30/2020	Printed	BMV CONSTRUCTION GROUP	DEPOSIT REIMBURSEMENT EP 18-161		5,000.00
74277	01/30/2020	Printed	JAY WESLEY BROCK / TOP DOG TRAINING CENTER	MONTHLY K9 MAINTENANCE & BOARDING		360.00
74278	01/30/2020	Printed	CALIFORNIA WATER SERVICE	WATER SERVICE-DECEMBER 2019		9,682.84
74279	01/30/2020	Printed	GONZALO CASAREZ	SENIOR CENTER VALENTINE'S DAY DANCE DJ 2/14/20		100.00
74280	01/30/2020	Printed	CDCE INCORPORATED	MDT MONTHLY LEASES-PD		3,110.00
74281	01/30/2020	Printed	CISCO SYSTEMS CAPITAL CRP	PROPERTY TAX & LEASE-PHONE SYSTEM/BACKUP 1/15-2/14/20		3,733.43
74282	01/30/2020	Printed	CITY OF FRESNO	RANGE USE -DECEMBER 2019		702.00
74283	01/30/2020	Printed	CORELOGIC SOLUTIONS LLC	REALQUEST SERVICE-DEC 19		481.25
74284	01/30/2020	Printed	COSTANZO & ASSOCIATES	SEPT & OCT 2019 LEGAL FEES		10,736.00
74285	01/30/2020	Printed	COUNTY OF FRESNO	RMS/JMS/CAD ACCESS FEES-DEC 19		494.84
74286	01/30/2020	Printed	COUNTY OF FRESNO TREASURER	GIS TELECOMMUNICATION CHARGES-DEC 19		72.98
74287	01/30/2020	Printed	VENONA DAVIS	REFUND SENIOR TRIP FOR CAMBRIA	R	134.00
74288	01/30/2020	Printed	DEPARTMENT OF HEALTH CARE SERV	GEMT OVERPAYMENT REFUND FISCAL 6/30/16		109,819.63
74289	01/30/2020	Printed	DEPARTMENT OF JUSTICE	BLOOD ALCOHOL ANALYSIS & FINGERPRINTS -DEC 19		528.00
74290	01/30/2020	Printed	DEPARTMENT OF TRANSPORTATION	SIGNALS & LIGHTING OCT-DEC 19		1,941.49
74291	01/30/2020	Printed	DFM ASSOCIATES	2020 CA ELECTIONS CODE		57.49
74292	01/30/2020	Printed	ENTENMANN-ROVIN CO.	RETIRED FLAT BADGE		125.19
74293	01/30/2020	Printed	FEDEX	GRANT INFORMATION		29.97
74294	01/30/2020	Printed	JOEL A FEDOR / FEDOR PLUMBING	CLEAN OUT MAIN LINE AT POLICE STATION		175.32
74295	01/30/2020	Printed	FRESNO TRUCK CENTER INC	REPLACED BRAKES UNIT#8510		1,043.07
74296	01/30/2020	Printed	TERESA GALLAVAN	CITY MANAGERS CONFERENCE PER DIEM 2/5-2/7/20		55.00
74297	01/30/2020	Printed	GATEWAY ENGINEERING, INC.	CITY ENGINEERING SERVICES, SELMA POLICE STATION -DEC 19, AND HUNTSMAN/THOMPSON ROW EXHIBITS		13,989.25
74298	01/30/2020	Printed	MARIBEL GONZALEZ	BUSINESS LICENSE REIMBURSEMENT		50.00
74299	01/30/2020	Printed	ANDREW GUZMAN	BUSINESS LIC OVERPAYMENT REIMB		155.00
74300	01/30/2020	Printed	HD SUPPLY CONSTRUCTION SUPPLY	RAIN PANTS, VESTS, JACKETS, SWEATSHIRTS, AND VESTS		626.82
74301	01/30/2020	Printed	HEALTHWISE SERVICES, LLC.	KIOSK MEDICAL WASTE SERVICES	R	150.00
74302	01/30/2020	Printed	HENRY SCHEIN INC.	MEDICAL SUPPLIES		23.29

CHECK REGISTER REPORT

CHECK NUMBER	CHECK DATE	STATUS	VENDOR NAME	CHECK DESCRIPTION	CATEGORY	AMOUNT
74303	01/30/2020	Printed	JOHN GARI HOSTETLER	POLICE ACADEMY CADET MONTHLY STIPEND -FEB 20		500.00
74304	01/30/2020	Printed	KIMBERLY HOUSTON	REIMBURSEMENT FOR PUFFS		129.67
74305	01/30/2020	Printed	ANNA M JAIMES / J&A DRUG & ALCOHOL TESTING	EMPLOYEE DRUG TESTING-PD POST ACCIDENT		252.00
74306	01/30/2020	Printed	MICHAEL KAIN	MEDICAL PREMIUM REIMB- JAN & FEB 20		2,422.30
74307	01/30/2020	Printed	KATCH ENVIRONMENTAL INC.	PROGRESS PAYMENT #6 NEW SELMA POLICE STATION	PDSB	997,738.62
74308	01/30/2020	Printed	LEADER INDUSTRIES	2019 FORD TRANSIT TYPE 2 AMBULANCE		87,837.70
74309	01/30/2020	Printed	LEAGUE OF CALIFORNIA CITIES	ANNUAL MEMBERSHIP DUES		10,682.00
74310	01/30/2020	Printed	KYLE SEAN LOWE	ZOMBIE PROM PROMO VIDEOS & PHOTOS		250.00
74311	01/30/2020	Printed	MATTHEW BENDER & CO., INC.	GOVERNMENT CODE UPDATES		1,866.23
74312	01/30/2020	Printed	ROGER D JR MCCARTY / MCCARTY'S COLLISION CENTER	PAINT UNIT#1007	R	1,358.51
74313	01/30/2020	Printed	STEVEN LEE MCINTIRE	MEDICAL PREMIUM REIMB-FEB 20		1,687.69
74314	01/30/2020	Printed	METRO UNIFORM	POLICE REVOLVING ACCT	R	355.53
74315	01/30/2020	Printed	OCCU-MED, LTD.	FITNESS FOR DUTY EVALUATION		2,812.51
74316	01/30/2020	Printed	ADRIAN OCEGUERA	ZOMBIE PROM SUPPLIES REIMB.		20.48
74317	01/30/2020	Printed	OFFICE DEPOT, INC.	OFFICE SUPPLIES		190.32
74318	01/30/2020	Printed	STEPHANIE ONTIVEROS	2019-2020 ASSESSED VALUE UPDATES		500.00
74319	01/30/2020	Printed	PG&E	UTILITIES-JANUARY 2020		39,325.69
74320	01/30/2020	Printed	PURCHASE POWER	POSTAGE REFILL CHARGES -PD		60.01
74321	01/30/2020	Printed	PURCHASE POWER	POSTAGE REFILL-CH		994.90
74322	01/30/2020	Printed	R.J. BERRY JR. INC.	REPLACE DRAIN INLET ON NELSON		7,500.00
74323	01/30/2020	Printed	THOMAS R & AMIII REDEMER / REDEMER CONCEPTS	ZOMBIE PROM PROGRAMS		894.92
74324	01/30/2020	Printed	RINCON CONSULTANTS, INC.	SELMA REZONE ASSISTANCE 12/1-12/31/19		8,208.00
74325	01/30/2020	Printed	DANIEL ANTHONY RIVAS	MEDIC RECERT REIMBURSEMENT		48.00
74326	01/30/2020	Printed	GARRETT RUIZ	ZOMBIE PROM WIG DESIGN		100.00
74327	01/30/2020	Printed	SAMPSON,SAMPSON, AND PATTERSON	ACCOUNTING SERVICES-DEC 19		9,700.00
74328	01/30/2020	Printed	SECOND CHANCE ANIMAL SHELTER	MONTHLY SUPPORT PAYMENT-FEB 20		7,925.80
74329	01/30/2020	Printed	SELMA UNIFIED SCHOOL DISTRICT	FUEL CHARGES-DECEMBER 2019		12,902.13
74330	01/30/2020	Printed	SOUTH COUNTY VETERINARY	MONTHLY FREEZER USE-DEC 19		175.00
74331	01/30/2020	Printed	SPARKLETTES	WATER SERVICE		265.75
74332	01/30/2020	Printed	SPIKE N RAIL STEAK HOUSE	MEETING ROOM ORDER		108.48
74333	01/30/2020	Printed	STERICYCLE, INC.	STERI-SAFE OSHA COMPLIANCE JAN & FEB 20		329.72
74334	01/30/2020	Printed	THE CRISCOM COMPANY	SEWER INFRASTRUCTURE-FEB 20		4,500.00
74335	01/30/2020	Printed	THE KINGSBURG RECORDER	ANNUAL SUBSCRIPTION RENEWAL		26.00
74336	01/30/2020	Printed	THOMSON REUTERS-WEST	2020 PENAL CODE BOOKS		533.70
74337	01/30/2020	Printed	U.S. BANK CORPORATE PMT SYSTEM	CALCARD CHARGES 12/24-1/22/20	PARTIAL R	47,551.47
74338	01/30/2020	Printed	UMPQUA BANK	2015 REFI BOND		282,985.19
74339	01/30/2020	Printed	VALLEY SHREDDING LLC	DOCUMENT DESTRUCTION SERVICE		60.00
74340	01/30/2020	Printed	VERIZON WIRELESS	AIRCARDS 12/19/19-1/18/20		584.74
74341	01/30/2020	Printed	DANIEL VIVEROS / D&G FENCE	PIONEER VILLAGE GATE		2,500.00
74342	01/30/2020	Printed	WASTE MANAGEMENT	TRASH REFUND		157.80
74343	01/30/2020	Printed	WATERLOO MORADA FIRE DISTRICT	LOW ANGLE ROPE RESCUE OPERATIONS		120.00
TOTAL						1,829,813.62

Grant: G

PD Station Bond: PDSB (458)

PD State Appropriation: PDSA (457)

Reimbursement: R

CHECK REGISTER REPORT

CHECK NUMBER	CHECK DATE	STATUS	VENDOR NAME	CHECK DESCRIPTION	CATEGORY	AMOUNT
SUCCESSOR AGENCY						
111	01/30/2020	Printed	U.S. BANK ST PAUL	SELMA REDEVELOPMENT BOND SERIES 2010A		48,483.26
112	01/30/2020	Printed	COSTANZO & ASSOCIATES	OCTOBER 2019 LEGAL FEES		907.50
TOTAL						49,390.76

US BANK INVOICE FOR CALCARD CHARGES: 12/24/19 - 1/22/20

TRANSACTION					
EMPLOYEE NAME	DATE	VENDOR NAME	DESCRIPTION OF PURCHASE	ACCOUNT NUMBER	AMOUNT
CALEB GARCIA	12/24/2019	CIRCLE K, FRESNO CA	FUEL-ACT	269-2100-600.257.000	46.54
CALEB GARCIA	12/25/2019	CHEVRON, FRESNO CA	FUEL-ACT	269-2100-600.257.000	39.69
CALEB GARCIA	12/27/2019	76, REEDLEY CA	FUEL-ACT	269-2100-600.257.000	60.69
CALEB GARCIA	1/7/2020	CHEVRON, CLOVIS CA	FUEL-ACT	269-2100-600.257.000	69.93
CALEB GARCIA	1/10/2020	SHELL, FRESNO CA	FUEL-ACT	269-2100-600.257.000	60.89
CALEB GARCIA	1/14/2020	CHEVRON, FRESNO CA	FUEL-ACT	269-2100-600.257.000	69.61
CALEB GARCIA	1/16/2020	CITY OF MONTEREY, CA	CAR METER	800-0000-121.000.000	6.00
CALEB GARCIA	1/17/2020	METRO UNIFORM, FRESNO CA	EQUIPMENT-ACT	269-2100-600.350.000	41.95
CALEB GARCIA	1/21/2020	CHEVRON, SANGER CA	FUEL-ACT	269-2100-600.257.000	54.24
CHRISTINA ARIAS	12/27/2019	CALCHAMBER	2020 CA LABOR LAW POSTER	100-1400-600.250.000	314.47
CHRISTINA ARIAS	1/6/2020	WALMART	SNACKS FOR RMA-CPR TRAINING REIMB BY CSJVRMA	100-1400-610.920.000	69.01
			SNACKS FOR RMA-CPR TRAINING REIMB BY CSJVRMA	100-1400-610.920.000	68.93
CHRISTINA ARIAS	1/8/2020	FOOD 4 LESS	SNACKS FOR RMA-CPR TRAINING REIMB BY CSJVRMA	100-1400-610.920.000	228.59
CHRISTINA ARIAS	1/10/2020	SAL'S MEXICAN RESTAURANT	SNACKS FOR PD INTERVIEWS	100-1400-610.920.000	59.73
CHRISTINA ARIAS	1/22/2020	FOOD 4 LESS	STATION SUPPLIES	100-2525-600.250.000	15.77
CITY OF SELMA STATION 1	12/22/2019	HOME DEPOT	DEF FOR ENGINE	701-9200-600.256.000	27.05
CITY OF SELMA STATION 1	12/27/2019	WALMART	FUEL FOR EQUIPMENT	701-9200-600.257.000	44.06
CITY OF SELMA STATION 1	1/16/2020	HOME DEPOT	CLEANING SUPPLIES FOR BOTH STATIONS	100-2525-600.250.000	111.69
CITY OF SELMA STATION 2	12/26/2019	WALMART	SUPPLIES FOR E110	701-9200-600.256.000	48.60
CITY OF SELMA STATION 2	12/31/2019	HOME DEPOT	TRAINING GROUND SUPPLIES	100-2525-610.915.000	23.32
CITY OF SELMA STATION 2	1/7/2020	HOME DEPOT	ENGINE ORGANIZER	100-2525-600.250.000	12.98
CITY OF SELMA STATION 2	1/13/2020	WALMART	TOILET	100-2525-600.250.000	107.39
CITY OF SELMA STATION 2	1/13/2020	HOME DEPOT	TOILET SUPPLIES	100-2525-600.250.000	6.14
CITY OF SELMA STATION 2	1/13/2020	HOME DEPOT	TRAINING GROUNDS WOOD	100-2525-610.915.000	29.92
CITY OF SELMA STATION 2	1/17/2020	HOME DEPOT	DECAL FOR E110	701-9200-600.256.000	128.00
CITY OF SELMA TRAINING DIV	1/6/2020	REFLECTIVE TAPE SERVICE	ACLS RECERT -ARANA	100-2525-610.915.000	40.00
CITY OF SELMA TRAINING DIV	1/13/2020	AMERICAN AMB	TRAINING -ARANA	295-2525-610.915.000	148.95
CITY OF SELMA TRAINING DIV	1/21/2020	TRAVEL BOOKING	AA BATTERIES	100-1600-600.100.000	15.61
DAVID LEWIS	1/23/2020	NELSON'S ACE HARDWARE	FARADAY STORAGE, CSI EQUIPMENT	100-2200-600.250.000	267.14
DEBBIE GOMEZ	12/26/2019	ARROWHEAD SCIENTIFIC INC	NON LATEX GLOVES	100-2200-600.250.000	435.43
DEBBIE GOMEZ	12/26/2019	DASH MEDICAL GLOVES	VERSACONE CARRY BAG W/STRAP	100-2200-600.250.000	64.66
DEBBIE GOMEZ	12/26/2019	SAFARILAND GROUP	TACTICAL RH DROP HOLSTER FOR GLOCK	100-2200-600.250.000	283.68
DEBBIE GOMEZ	12/26/2019	SAFARILAND GROUP	RADIO, DBL MAG, DBL CUFF HOLDERS	100-2200-600.250.000	534.40
DEBBIE GOMEZ	12/26/2019	GALLS	SONY CYBERSHOT USB BATT CHRGR	100-2200-600.250.000	11.83
DEBBIE GOMEZ	12/26/2019	AMAZON.COM	EVID BAG, BERSACONES, EVID TENTS	100-2200-600.250.000	741.60
DEBBIE GOMEZ	12/26/2019	LYNN PEAVEY CO	C MARKER CARRYING CASES	100-2200-600.250.000	91.44
DEBBIE GOMEZ	12/26/2019	AMAZON.COM	MEMO BKS, WALL CALL, 15" TWZRS	100-2200-600.250.000	109.66
DEBBIE GOMEZ	12/26/2019	AMAZON.COM	FLAT HOLSTERS	100-2200-600.250.000	35.79

US BANK INVOICE FOR CALCARD CHARGES: 12/24/19 - 1/22/20

TRANSACTION					
EMPLOYEE NAME	DATE	VENDOR NAME	DESCRIPTION OF PURCHASE	ACCOUNT NUMBER	AMOUNT
DEBBIE GOMEZ	12/26/2019	BESTBUY.COM	MISC EVIDENCE SUPPLIES	100-2200-600.250.000	466.42
DEBBIE GOMEZ	12/27/2019	GALLS	10X42 BINOCULARS	100-2200-600.250.000	121.17
FINANCE	1/3/2020	BLOOMIE'S	ARRANGEMENT FOR BOB ALLEN	100-1600-600.100.000	52.07
GEORGE SIPIN	12/23/2019	AMAZON.COM	2 PROPANE HEATERS FOR SHOP	603-5500-600.250.000	146.12
GEORGE SIPIN	12/23/2019	O'REILLY AUTO SUPPLY	OIL FILTERS/HAND PADS-STOCK	603-5500-600.250.000	70.94
GEORGE SIPIN	12/23/2019	WALMART	KITCHEN/RESTROOM SUPPLIES	603-5500-600.250.000	127.98
GEORGE SIPIN	12/23/2019	CREATIVE BUS SALES	DEFROST CONTROL VALVE	603-5500-600.250.000	201.47
GEORGE SIPIN	12/27/2019	JORGENSEN COMPANY	FIRE EXT ANNUAL MAINTENANCE	603-5500-600.400.000	371.33
GEORGE SIPIN	12/28/2019	NELSON'S ACE HARDWARE	HARDWARE FOR PROTERRA COVER	603-5500-600.250.000	19.08
GEORGE SIPIN	12/28/2019	HOME DEPOT	HARDWARE FOR PROTERRA CHARGER	603-5500-600.250.000	7.89
GEORGE SIPIN	12/28/2019	HOME DEPOT	HARDWARE FOR PROTERRA CHARGER	603-5500-600.250.000	21.59
GEORGE SIPIN	12/28/2019	HOME DEPOT	HARDWARE FOR PROTERRA CHARGER	603-5500-600.250.000	71.30
GEORGE SIPIN	12/28/2019	ASSOCIATED COMPRESSOR	COMPRESSOR PARTS -SERVICE TRUCK #186	603-5500-600.256.000	144.74
GEORGE SIPIN	12/28/2019	TRUCKPRO, LLC	LED LIGHTS-STOCK	603-5500-600.250.000	97.50
GEORGE SIPIN	12/30/2019	NAPA AUTO PARTS	RIBBED BELTS - STOCK	603-5500-600.250.000	260.70
GEORGE SIPIN	12/30/2019	COUNTRY TIRE & WHEEL	RESTOCK TIRES	603-5500-600.250.000	1,291.05
GEORGE SIPIN	1/2/2020	NAPA AUTO PARTS	ADAPTER/HOSE-RT#190	603-5500-600.256.000	46.93
GEORGE SIPIN	1/3/2020	JORGENSEN COMPANY	FIRE EXT ANNUAL MAINTENANCE	603-5500-600.400.000	227.87
GEORGE SIPIN	1/6/2020	O'REILLY AUTO SUPPLY	MASTER CYLINDER-RT#174	603-5500-600.256.000	122.14
GEORGE SIPIN	1/6/2020	HOME DEPOT	WATER NOZZLE/GASKET	603-5500-600.250.000	33.16
GEORGE SIPIN	1/6/2020	COUNTRY TIRE & WHEEL	RESTOCK TIRES	603-5500-600.250.000	1,275.57
GEORGE SIPIN	1/6/2020	CREATIVE BUS SALES	DEFROST CONTROL VALVE-RT#194	603-5500-600.256.000	105.94
GEORGE SIPIN	1/7/2020	AMAZON.COM	PURCHASE 2 SHOP HEATERS	603-5500-600.250.000	140.94
GEORGE SIPIN	1/7/2020	O'REILLY AUTO SUPPLY	THERMOSTAT/ANTIFREEZE-RT#149	603-5500-600.256.000	132.59
GEORGE SIPIN	1/7/2020	MICHAEL AUTOMOTIVE CENTER	HEADLAMPS - STOCK	603-5500-600.256.000	500.47
GEORGE SIPIN	1/7/2020	CREATIVE BUS SALES	DEFROST CONTROL FOR EL DORADO BUSES	603-5500-600.250.000	105.94
GEORGE SIPIN	1/7/2020	SAFETY-KLEEN SYSTEMS, INC	OIL RECYCLING FEE	603-5500-600.400.000	1,276.06
GEORGE SIPIN	1/7/2020	ALL AMERICAN GLASS	INSTALL WINDOW-RT#158	603-5500-600.400.000	150.00
GEORGE SIPIN	1/8/2020	O'REILLY AUTO SUPPLY	OIL/FUEL/AIR FILTERS-STOCK	603-5500-600.250.000	437.08
GEORGE SIPIN	1/9/2020	SWANSON FAHRNEY FORD	REPLACE FUEL PUMP MODULE-RT#185	603-5500-600.256.000	442.18
GEORGE SIPIN	1/9/2020	O'REILLY AUTO SUPPLY	COOLANT HOSE/RADIATOR-STOCK	603-5500-600.250.000	266.30
GEORGE SIPIN	1/9/2020	SUBURBAN PROPANE	PROPANE FOR SHOP HEATERS	603-5500-600.250.000	359.22
GEORGE SIPIN	1/9/2020	MICHAEL AUTOMOTIVE CENTER	HEADLAMP-STOCK	603-5500-600.250.000	255.66
GEORGE SIPIN	1/11/2020	O'REILLY AUTO SUPPLY	BATTERIES-STOCK	603-5500-600.250.000	217.27
GEORGE SIPIN	1/13/2020	NAPA AUTO PARTS	SILICONE SPRAY-STOCK	603-5500-600.250.000	50.12
GEORGE SIPIN	1/13/2020	TNT TOWING	TOWING SERVICE - RT#185	603-5500-600.400.000	343.75
GEORGE SIPIN	1/13/2020	TNT TOWING	TOWING SERVICE - RT#133	603-5500-600.400.000	375.00
GEORGE SIPIN	1/14/2020	O'REILLY AUTO SUPPLY	OIL FILTERS-STOCK	603-5500-600.250.000	52.85
GEORGE SIPIN	1/14/2020	O'REILLY AUTO SUPPLY	AIR FLOW SENSOR-RT 71	603-5500-600.256.000	130.17
GEORGE SIPIN	1/14/2020	MICHAEL AUTOMOTIVE CENTER	BOOSTER -STOCK	603-5500-600.250.000	308.96

US BANK INVOICE FOR CALCARD CHARGES: 12/24/19 - 1/22/20

TRANSACTION					
EMPLOYEE NAME	DATE	VENDOR NAME	DESCRIPTION OF PURCHASE	ACCOUNT NUMBER	AMOUNT
GEORGE SIPIN	1/14/2020	COUNTRY TIRE & WHEEL	RESTOCK TIRES	603-5500-600.250.000	714.64
GEORGE SIPIN	1/15/2020	MICHAEL AUTOMOTIVE CENTER	HOSES-RT#160	603-5500-600.256.000	157.47
GEORGE SIPIN	1/16/2020	NAPA AUTO PARTS	ANTIFREEZE RES CAP-RT 171	603-5500-600.256.000	9.75
GEORGE SIPIN	1/16/2020	NAPA AUTO PARTS	FASTENER/SWAY BAR KIT-RT 172	603-5500-600.256.000	52.17
GEORGE SIPIN	1/16/2020	NAPA AUTO PARTS	DISC PADS-STOCK	603-5500-600.250.000	430.91
GEORGE SIPIN	1/16/2020	O'REILLY AUTO SUPPLY	CIRCUIT BREAKERS - STOCK	603-5500-600.250.000	143.14
GEORGE SIPIN	1/16/2020	O'REILLY AUTO SUPPLY	RELAYS/FILTERS/SEALS-STOCK	603-5500-600.250.000	549.38
GEORGE SIPIN	1/16/2020	MICHAEL AUTOMOTIVE CENTER	POWER STEERING HOSE-STOCK	603-5500-600.250.000	23.75
GEORGE SIPIN	1/16/2020	QUALITY ALIGNMENT	CATALYTIC CONVERTER-RT#149	603-5500-600.256.000	300.00
GEORGE SIPIN	1/16/2020	TRUCKPRO, LLC	AMP CIRCUITS/BREAKERS-STOCK	603-5500-600.250.000	215.27
GEORGE SIPIN	1/17/2020	NAPA AUTO PARTS	CORE DEPOSIT	603-5500-600.250.000	(6.83)
GEORGE SIPIN	1/17/2020	NAPA AUTO PARTS	BLOWER ASSY-RT#163	603-5500-600.256.000	72.87
GEORGE SIPIN	1/17/2020	NAPA AUTO PARTS	SEAL/ROTOR/PADS-RT#172	603-5500-600.256.000	178.45
GEORGE SIPIN	1/17/2020	NAPA AUTO PARTS	BATTERY-RT#196	603-5500-600.256.000	211.64
GEORGE SIPIN	1/17/2020	NAPA AUTO PARTS	AIR PUMP RELAY-STOCK	603-5500-600.250.000	847.27
GEORGE SIPIN	1/17/2020	O'REILLY AUTO SUPPLY	RESISTORS-STOCK	603-5500-600.250.000	189.79
GEORGE SIPIN	1/21/2020	WALMART	TABLET CHARGER	603-5500-600.250.000	6.38
GEORGE SIPIN	1/21/2020	FRONTIER FASTENER	NUTS/BOLTS/FUSES-STOCK	603-5500-600.250.000	58.61
GEORGE SIPIN	1/22/2020	O'REILLY AUTO SUPPLY	MINI LAMPS - STOCK	603-5500-600.250.000	3.41
GEORGE SIPIN	1/22/2020	O'REILLY AUTO SUPPLY	PIN BOOT KITS-STOCK	603-5500-600.250.000	36.07
GEORGE SIPIN	1/22/2020	QUALITY ALIGNMENT	FRONT END ALIGNMENT-RT#172	603-5500-600.256.000	85.00
GEORGE SIPIN	1/22/2020	FLEETPRIDE	ACCELERATOR PEDAL FOR EL DORADO	603-5500-600.250.000	672.54
GEORGE SIPIN	1/22/2020	DELL BUS ONLINE	COMPUTER STANDS	603-5500-600.250.000	260.32
JACOB PUMAREJO	1/10/2020	BIG 5	BINOCULARS (AYALA SURVEILLANCE)	100-2100-600.250.000	82.97
JACOB PUMAREJO	1/16/2020	PILOT STATION BAKERSFIELD	FUEL	701-9200-600.257.000	47.53
KELLI TELLEZ	12/31/2019	CHARLES MC MURRAY	SHIPPING CHARGES	100-2500-600.250.000	16.36
KELLI TELLEZ	1/15/2020	FAMILY DOLLAR	HAND SOAP	100-2500-600.250.000	8.24
MATTHEW HUGHES	1/9/2020	NELSON'S ACE HARDWARE	CABINET KEYS PER SGT. GARZA	100-2100-600.250.000	6.49
MIKAL KIRCHNER	12/26/2019	THE HOME DEPOT	SR CENTER FLOOR REJUVENATOR	100-4200-600.250.000	10.22
MIKAL KIRCHNER	1/8/2020	SCHOOL OUTFITTERS	RINGO PLAYGROUND BENCHES	456-4100-600.400.000	2,162.01
MIKAL KIRCHNER	1/8/2020	FRESNO ECONOMIC COMM	SENIOR MEALS DECEMBER	100-4500-600.400.000	2,283.20
MIKAL KIRCHNER	1/8/2020	FRESNO ECONOMIC COMM	SR CENTER SITE LUNCH SUPPLIES	100-4500-600.250.000	142.18
MIKAL KIRCHNER	1/9/2020	CA PARK REC SOCIETY	KIRCHNER MEMBERSHIP	100-4700-610.920.000	170.00
MIKAL KIRCHNER	1/9/2020	360 TRAINING COM	SR CENTER FOOD MANAGEMENT COURSE	100-4500-610.915.000	99.00
MIKAL KIRCHNER	1/13/2020	FRESNO COUNTY CLERK	PARK GRANT CEQA STAMP AND FILE	100-4100-600.400.000	50.00
MIKAL KIRCHNER	1/14/2020	SESAC	MUSIC RIGHTS	100-4100-600.400.000	460.00
MIKAL KIRCHNER	1/14/2020	BROADCAST MUSIC	MUSIC RIGHTS	100-4100-600.400.000	358.00
MYRON DYCK	1/17/2020	NELSON'S ACE HARDWARE	KEY RING AND TAGS FOR NEW VEHICLE	100-2200-600.250.000	4.06
NESTOR GALVAN	12/23/2019	O'REILLY AUTO SUPPLY	SIDE MARKER UNIT #178	701-9200-600.256.000	21.28
NESTOR GALVAN	12/23/2019	O'REILLY AUTO SUPPLY	TORQUE MOUNT UNIT#314	701-9200-600.256.000	11.62

US BANK INVOICE FOR CALCARD CHARGES: 12/24/19 - 1/22/20

TRANSACTION					
EMPLOYEE NAME	DATE	VENDOR NAME	DESCRIPTION OF PURCHASE	ACCOUNT NUMBER	AMOUNT
NESTOR GALVAN	12/23/2019	NAPA AUTO SUPPLY	IDLE AIR CONTROL UNIT #915	701-9200-600.256.000	(76.19)
NESTOR GALVAN	12/23/2019	O'REILLY AUTO SUPPLY	AIR CONTROL VALVE UNIT#915	701-9200-600.256.000	54.98
NESTOR GALVAN	12/26/2019	TIFCO INDUSTRIES	BARRIER TAPE	701-9200-600.250.000	107.04
NESTOR GALVAN	12/26/2019	O'REILLY AUTO SUPPLY	CORE RETURN	701-9200-600.250.000	(36.00)
NESTOR GALVAN	12/26/2019	O'REILLY AUTO SUPPLY	BATTERY UNIT#727	701-9200-600.256.000	181.07
NESTOR GALVAN	12/26/2019	TIFCO INDUSTRIES	SCREWS/WASHERS-STOCK	701-9200-600.250.000	233.52
NESTOR GALVAN	12/30/2019	HOME DEPOT	COIL CHAIN-STOCK	701-9200-600.250.000	16.86
NESTOR GALVAN	12/30/2019	NAPA AUTO SUPPLY	NOVEMBER TRACS	701-9200-600.400.000	169.00
NESTOR GALVAN	12/30/2019	NAPA AUTO SUPPLY	SOLENOID UNIT#1001	701-9200-600.256.000	42.59
NESTOR GALVAN	12/30/2019	NAPA AUTO SUPPLY	CREDIT -MAY THRU OCTOBER TRACS	701-9200-600.400.000	(1,083.00)
NESTOR GALVAN	12/30/2019	CAMACHO TIRES	2 NEW TIRES UNIT#2118	701-9200-600.255.000	190.00
NESTOR GALVAN	12/30/2019	AUTOMOTIVE SERVICE EXCELLENCE	ASE RECERTIFICATION'S	701-9200-610.915.000	251.00
NESTOR GALVAN	12/30/2019	O'REILLY AUTO SUPPLY	BATTERIES-STOCK	701-9200-600.250.000	232.85
NESTOR GALVAN	12/31/2019	O'REILLY AUTO SUPPLY	BATTERIES-STOCK	701-9200-600.250.000	86.78
NESTOR GALVAN	12/31/2019	FIRE APPARATUS SOLUTIONS	LIGHT BAR UNIT#8510	701-9200-600.256.000	346.19
NESTOR GALVAN	12/31/2019	FIRE APPARATUS SOLUTIONS	LED/PLATE FLANG UNIT#8510	701-9200-600.256.000	1,040.42
NESTOR GALVAN	12/31/2019	FIRE APPARATUS SOLUTIONS	RADIO RAY HALOGEN UNIT#8510	701-9200-600.256.000	204.28
NESTOR GALVAN	1/2/2020	ALTEC INDUSTRIES	REPAIR HYDRAULIC VALVE UNIT#2600	701-9200-600.457.000	3,497.43
NESTOR GALVAN	1/2/2020	ALTEC INDUSTRIES	ANNUAL INSPECTION UNIT 2600	701-9200-600.457.000	1,559.19
NESTOR GALVAN	1/2/2020	CAMACHO TIRES	NEW TIRE UNIT#232	701-9200-600.255.000	280.00
NESTOR GALVAN	1/3/2020	O'REILLY AUTO SUPPLY	LED FOG LIGHTS-STOCK	701-9200-600.250.000	207.17
NESTOR GALVAN	1/3/2020	THE MOWERS EDGE	BLADE CLEANER/TIMER HEADS-STOCK	701-9200-600.250.000	255.66
NESTOR GALVAN	1/3/2020	THE MOWERS EDGE	2 CYCLE FUEL -STOCK	701-9200-600.254.000	531.61
NESTOR GALVAN	1/3/2020	NAPA AUTO SUPPLY	BLADES/HARDWARE KITS -STOCK	701-9200-600.250.000	433.68
NESTOR GALVAN	1/6/2020	TIFCO INDUSTRIES	FLARE KITS/WASHERS -STOCK	701-9200-600.250.000	765.13
NESTOR GALVAN	1/6/2020	CAMACHO TIRES	NEW TIRE UNIT#199	701-9200-600.255.000	310.00
NESTOR GALVAN	1/9/2020	CAMACHO TIRES	2 NEW TIRES UNIT#184	701-9200-600.255.000	620.00
NESTOR GALVAN	1/9/2020	CAMACHO TIRES	OIL/FILTER CHANGE-UNIT#184	701-9200-600.457.000	110.00
NESTOR GALVAN	1/9/2020	CAMACHO TIRES	BRAKES/ROTORS UNIT#184	701-9200-600.457.000	260.00
NESTOR GALVAN	1/10/2020	GCS ENVIRONMENTAL EQUIPMENT	SEAL ASSEMBLY UNIT#1315	701-9200-600.256.000	398.67
NESTOR GALVAN	1/10/2020	GCS ENVIRONMENTAL EQUIPMENT	DRAGLINK MOUNT UNIT#1315	701-9200-600.256.000	321.93
NESTOR GALVAN	1/10/2020	GCS ENVIRONMENTAL EQUIPMENT	DRAGLINK MOUNT UNIT#1315	701-9200-600.256.000	144.07
NESTOR GALVAN	1/14/2020	NAPA AUTO SUPPLY	HOST FITTINGS UNIT#1605	701-9200-600.256.000	59.00
NICOLETTE ANDERSEN	12/21/2019	AMAZON	ZOMBIE - PROPS/COSTUMES	605-4300-656.540.034	17.32
NICOLETTE ANDERSEN	12/28/2019	POLL EVERYWHERE	SACAS	605-4300-600.250.000	79.00
NICOLETTE ANDERSEN	12/31/2019	AMAZON	ZOMBIE - PROPS/ COSTUMES	605-4300-656.540.034	68.12
NICOLETTE ANDERSEN	12/31/2019	AMAZON	ZOMBIE - PROPS/ COSTUMES	605-4300-656.540.034	55.30
NICOLETTE ANDERSEN	1/2/2020	AMAZON	ZOMBIE - PROPS/ COSTUMES	605-4300-656.540.034	39.04
NICOLETTE ANDERSEN	1/3/2020	THE UPS STORE	CAB -SCRIPTS	605-4300-656.540.032	90.96
NICOLETTE ANDERSEN	1/3/2020	BROADWAY LICENSING	HEAD OVER HEALS SCRIPT	605-4300-656.540.037	7.00

US BANK INVOICE FOR CALCARD CHARGES: 12/24/19 - 1/22/20

TRANSACTION					
EMPLOYEE NAME	DATE	VENDOR NAME	DESCRIPTION OF PURCHASE	ACCOUNT NUMBER	AMOUNT
NICOLETTE ANDERSEN	1/3/2020	AMAZON	ZOMBIE -PROPS/COSTUMES	605-4300-656.540.034	101.70
NICOLETTE ANDERSEN	1/4/2020	THE HOME DEPOT	ZOMBIE -PROPS/COSTUMES	605-4300-656.540.034	188.20
NICOLETTE ANDERSEN	1/4/2020	THE HOME DEPOT	ZOMBIE -PROPS/COSTUMES	605-4300-656.540.034	212.14
NICOLETTE ANDERSEN	1/6/2020	OFFICE DEPOT	SAC -OFFICE FURNITURE	605-4300-600.250.000	77.64
NICOLETTE ANDERSEN	1/8/2020	BATTERIES PLUS	ZOMBIE/PUFFS	605-4300-656.540.034	209.90
NICOLETTE ANDERSEN	1/8/2020	BATTERIES PLUS	ZOMBIE/PUFFS	605-4300-656.540.035	209.91
NICOLETTE ANDERSEN	1/9/2020	AMAZON	ZOMBIE -PROPS/COSTUMES	605-4300-656.540.034	36.33
NICOLETTE ANDERSEN	1/9/2020	AMAZON	SAC -RECEIPT PAPER	605-4300-600.250.000	22.42
NICOLETTE ANDERSEN	1/9/2020	AMAZON	ZOMBIE -PROPS/COSTUMES	605-4300-656.540.034	75.88
NICOLETTE ANDERSEN	1/9/2020	AMAZON	PRIME MEMBERSHIP	605-4300-600.400.000	14.09
NICOLETTE ANDERSEN	1/9/2020	AMAZON	ZOMBIE -PROPS/COSTUMES	605-4300-656.540.034	76.75
NICOLETTE ANDERSEN	1/10/2020	WALMART	ZOMBIE -PROPS/COSTUMES	605-4300-656.540.034	158.74
NICOLETTE ANDERSEN	1/10/2020	AMAZON	ZOMBIE -PROPS/COSTUMES	605-4300-656.540.034	10.84
NICOLETTE ANDERSEN	1/10/2020	NELSON	ZOMBIE -BATTERIES & CLEANER	605-4300-656.540.034	14.73
NICOLETTE ANDERSEN	1/11/2020	WALMART	ZOMBIE -PROPS/COSTUMES	605-4300-656.540.034	40.72
NICOLETTE ANDERSEN	1/15/2020	WALMART	ZOMBIE SNACK BAR	605-4300-656.540.034	68.93
NICOLETTE ANDERSEN	1/15/2020	AMAZON	PUFFS-COSTUMES/PROPS	605-4300-656.540.035	304.29
NICOLETTE ANDERSEN	1/15/2020	AMAZON	PUFFS-COSTUMES/PROPS	605-4300-656.540.035	60.15
NICOLETTE ANDERSEN	1/15/2020	OFFICE MAX	CKP SUPPLIES	100-4300-600.250.000	18.17
NICOLETTE ANDERSEN	1/16/2020	AMAZON	PUFFS-COSTUMES/PROPS	605-4300-656.540.035	13.56
NICOLETTE ANDERSEN	1/17/2020	AMAZON	PUFFS -PROPS SUPPLIES	605-4300-656.540.035	10.31
NICOLETTE ANDERSEN	1/17/2020	AMAZON	PUFFS -PROPS/COSTUMES	605-4300-656.540.035	11.00
NICOLETTE ANDERSEN	1/17/2020	AMAZON	PUFFS -PROPS/COSTUMES	605-4300-656.540.035	32.38
NICOLETTE ANDERSEN	1/17/2020	AMAZON	PUFFS -PROPS/COSTUMES	605-4300-656.540.035	55.67
NICOLETTE ANDERSEN	1/18/2020	WALMART	ZOMBIE SNACK BAR	605-4300-656.540.034	35.42
NICOLETTE ANDERSEN	1/19/2020	WALMART	ZOMBIE SNACK BAR	605-4300-656.540.034	39.52
NICOLETTE ANDERSEN	1/20/2020	THE HOME DEPOT	SAC LABEL MAKER	605-4300-600.250.000	55.34
NICOLETTE ANDERSEN	1/21/2020	AMAZON	PUFFS -PROPS/COSTUMES	605-4300-656.540.035	9.71
POLICE DEPT NO 2	1/12/2020	COSTCO	GAS/TRAINING	701-9200-600.257.000	38.00
POLICE DEPT NO 2	1/15/2020	SHELL OIL	GAS/TRAINING	701-9200-600.257.000	43.00
POLICE DEPT NO 2	1/16/2020	DOUBLETREE/PALM SPRINGS	HOTEL/TRAINING CONFERENCE	100-2200-610.915.000	453.15
POLICE DEPT NO 2	1/16/2020	DOUBLETREE/PALM SPRINGS	HOTEL/TRAINING CONFERENCE	100-2200-610.915.000	453.15
POLICE DEPT NO 2	1/16/2020	DOUBLETREE/PALM SPRINGS	HOTEL/TRAINING CONFERENCE	100-2200-610.915.000	453.15
POLICE DEPT NO 2	1/17/2020	ELM FEED	K9 FOOD	100-2200-600.250.000	68.33
RECREATION DEPT	12/23/2019	WALMART	XMAS EVE BREAKFAST BURRITOS SUPP	805-0000-226.200.000	26.52
RECREATION DEPT	12/27/2019	WALMART	SUGAR & LAMINATING SHEETS	100-4200-600.250.000	20.37
RECREATION DEPT	12/27/2019	DOLLAR TREE	NAPKINS & PLATES FOR NYE POTLUCK	805-0000-226.200.000	7.69
RECREATION DEPT	12/28/2019	360 TRAINING ONLINE	FOOD MANAGER TRAINING	100-4500-610.915.000	89.10
RECREATION DEPT	1/7/2020	WALMART	SODAS COFFEE CREAMER -MISC	100-4200-600.250.000	73.48
RECREATION DEPT	1/11/2020	SMART AND FINAL	MISC SUPPLIES FOR SR CENTER	100-4200-600.250.000	75.41

US BANK INVOICE FOR CALCARD CHARGES: 12/24/19 - 1/22/20

TRANSACTION					
EMPLOYEE NAME	DATE	VENDOR NAME	DESCRIPTION OF PURCHASE	ACCOUNT NUMBER	AMOUNT
RECREATION DEPT	1/12/2020	PARTY CITY	VALENTINE'S DAY DECORATIONS	805-0000-226.200.000	25.85
RECREATION DEPT	1/17/2020	AMAZON	BUSINESS CARD PAPER	805-0000-226.200.000	4.82
RECREATION DEPT	1/21/2020	WALMART	MISC SUPPLIES FOR SR CENTER	100-4200-600.250.000	46.46
SHANE FERRELL	12/23/2019	UNIQUELY YOURS	NAMES & PATCHES ON JACKETS-STREETS	210-5400-600.300.000	\$117.42
SHANE FERRELL	12/23/2019	UNIQUELY YOURS	NAMES & PATCHES ON JACKETS-PARKS	100-5300-600.300.000	\$117.43
SHANE FERRELL	12/30/2019	NELSON PROPERTIES	KILZZ ALL WEED/GRASS-LLMDS	220-5300-600.250.000	\$34.57
SHANE FERRELL	12/30/2019	NELSON PROPERTIES	KILZZ ALL WEED/GRASS-STREETS	210-5400-600.250.000	\$34.57
SHANE FERRELL	12/30/2019	NELSON PROPERTIES	KILZZ ALL WEED/GRASS-PARKS	100-5300-600.250.000	\$69.14
SHANE FERRELL	1/2/2020	WIND TAMER TARPS	FREEZE BLANKETS FOR BACKFLOWS	210-5400-600.250.000	\$117.95
SHANE FERRELL	1/3/2020	NELSON'S ACE HARDWARE	MISC PARK SUPPLIES	100-5300-600.250.000	\$366.46
SHANE FERRELL	1/8/2020	NELSON'S ACE HARDWARE	LED BULBS-4 WAY SIGNAL	210-5400-600.250.000	\$38.80
SHANE FERRELL	1/10/2020	WIND TAMER TARPS	FREEZE BLANKETS BACKFLOWS-DEPOSIT	210-5400-600.250.000	\$220.00
SHANE FERRELL	1/13/2020	NELSON'S ACE HARDWARE	WEED/GRASS KILLER - STREETS	210-5400-600.250.000	\$36.90
SHANE FERRELL	1/13/2020	NELSON'S ACE HARDWARE	WEED/GRASS KILLER - LLMD'S	220-5300-600.250.000	\$36.90
SHANE FERRELL	1/13/2020	NELSON'S ACE HARDWARE	WEED/GRASS KILLER - PARKS	100-5300-600.250.000	\$73.79
SHANE FERRELL	1/14/2020	VULCAN MATERIALS	COLD MIX - 5 TONS	210-5400-600.250.000	\$468.50
SHANE FERRELL	1/15/2020	EWING IRRIGATION PRODUCTS	LANDSCAPING SUPPLIES-LLMDS	220-5300-600.250.000	\$39.86
SHANE FERRELL	1/15/2020	EWING IRRIGATION PRODUCTS	LANDSCAPING SUPPLIES-STREETS	210-5400-600.250.000	\$71.06
SHANE FERRELL	1/15/2020	EWING IRRIGATION PRODUCTS	LANDSCAPING SUPPLIES-PARKS	100-5300-600.250.000	\$458.38
SHANE FERRELL	1/15/2020	CRESCENT ELECTRIC SUPPLY	COBRA HEADS FOR STREET LIGHTS	210-5400-600.250.000	\$1,005.91
SHANE FERRELL	1/17/2020	NELSON'S ACE HARDWARE	LIGHT CONTROLS-BUILDINGS	702-9300-600.250.000	\$65.33
SHANE FERRELL	1/21/2020	VULCAN MATERIALS	COLD MIX - 5 TONS	210-5400-600.250.000	\$455.64
STEVEN MARES	1/9/2020	STARBUCKS	COFFEE FOR BRIEFING	100-2200-600.250.000	35.90
STEVEN MARES	1/10/2020	NAPA AUTO PARTS	HEADLIGHTS FOR UNIT	701-9200-600.457.000	45.23
TERESA GALLAVAN	1/8/2020	MAX' S BRUNCH HOUSE	MTG W/ SUSDR FISHER	100-1300-610.920.000	35.87
TERESA GALLAVAN	1/9/2020	PAYPAL	CITY MANAGEMENT MTG	100-1300-610.920.000	75.00
TERESA GALLAVAN	1/9/2020	PAYPAL	REIMB SPOUSE DINNER	800-0000-220.000.000	75.00
TERESA GALLAVAN	1/14/2020	FUGAZZIS, KINGSBURG	MT VIEW INTERCHANGE MTG	100-1300-610.920.000	115.07
TERRY REID	1/9/2020	FOOD 4 LESS	PRISONER FROZEN MEALS	100-2200-600.250.000	15.36
TERRY REID	1/14/2020	SWANSON FAHRNEY FORD	EXPLORER MAINTENANCE UNIT 1000	701-9200-600.457.000	374.78
TIM CANNON	1/3/2020	EVENBRITE	INTERNAL AFFAIRS TRAINING COURSE	100-2200-610.910.000	338.00
					\$ 47,551.47

PAYROLL TRANSACTIONS

CHECK REGISTER

Date	Check No.	Amount
2/7/2020	115917-115926	\$7,101.06

Remittance Checks

Date	Check No.	Amount
2/7/2020	115927-115934	\$17,292.58

ACH Payment

Date	Description	Amount
2/7/2020	PR FEB0720	\$164,609.17

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

February 18, 2020

ITEM NO:

2.

SUBJECT: Consideration of a Resolution approving the creation of an underground utility district to convert overhead utility lines to underground facilities pursuant to electric Rule 20A – Public hearing

RECOMMENDATION:

- 1) Discuss creating an underground utility district;
 - 2) Hold Public Hearing;
 - 3) Adopt Resolution approving the creation of an underground utility district to convert overhead utility lines to underground facilities pursuant to electric Rule 20A.
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DISCUSSION: This resolution before the Council for discussion tonight would set up an undergrounding zone/district in the City of Selma so that its Rule 20A credits (Utility Undergrounding Funds) are not transferred to other municipalities in California as per recent changes by the PUC to reallocate Rule 20A credits.

In the 1960's, the Public Utilities Commission (PUC) setup the Rule 20A program in which municipalities generated work credits toward the undergrounding of utility lines. Under Rule 20A, the utility annually allocates work credits to a community to convert overhead electric facilities to underground. The communities accumulate their annual allocations until they have enough credits to fund an undergrounding project.

PGE generally requires a minimum of \$500,000 in the Rule 20A account to begin design for an undergrounding project to be considered. Selma currently has about ±\$1,750,000 in credits established.

City Staff is proposing to underground the existing overhead electrical utilities at the following locations:

1. E. Dinuba Avenue from Mitchell Avenue to Wright Street
2. McCall Avenue from E. Dinuba Avenue to Floral Avenue
3. Floral Avenue from C Street to Dockery Avenue
4. Nebraska Avenue from Highland Avenue (State Route 33) to 2nd Street
5. 2nd Street from Nebraska Avenue to Highway 99

This resolution and public hearing process allows the City to continue to build its credits until there is enough to underground a substantial section of the proposed district as well as so that future credits are not transferred to other municipalities.

Recently, the PUC considered revisions to the Rule 20A procedures for allocation. They have ruled that communities without active undergrounding districts/zones whose Rule 20A credits are unused, would have their credits reallocated.

Building these credits is a slow process, so in order to alleviate more reductions in the City's Rule 20A credit balance, it was recommended by the City's PG&E representative to establish an undergrounding district for the future use of the credits.

The proposed locations fit the PG&E criteria and is the most logical area for the underground district. Only certain areas may qualify for the Rule 20A program. At a minimum, these areas must: be a collector street (minimum width), have a heavy concentration of overhead facilities, have extensive use by the general public, potentially create active transportation opportunities, and undergrounding of existing overhead facilities in the public's best interest.

The Underground Utility District is categorically exempt from environmental review pursuant to section 15302(d) of the California Environmental Quality Act Guidelines.

RECOMMENDATION:

- 1) Discuss creating an underground utility district;
 - 2) Hold Public Hearing;
 - 3) Adopt Resolution approving the creation of an underground utility district to convert overhead utility lines to underground facilities pursuant to electric Rule 20A so that future credits are not transferred to other municipalities.
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/s/
Joey Daggett, City Engineer

02/14/2020
Date

/s/
Teresa Gallavan, City Manager

02/14/2020
Date

RESOLUTION NO. 2020- R

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SELMA
APPROVING THE CREATION OF AN UNDERGROUND UTILITY DISTRICT TO
CONVERT OVERHEAD UTILITY LINES TO UNDERGROUND FACILITIES
PURSUANT TO ELECTRIC RULE 20, IN THE CITY OF SELMA**

WHEREAS, the California Public Utilities Commission (CPUC) has authorized electric and telecommunication utilities to convert overhead utility lines and facilities to underground pursuant to Electric Rule 20 and Telecommunication Rule 32, and

WHEREAS, pursuant to certain criteria, CPUC rules allow participating cities and counties to establish legislation authorizing the creation of underground utility districts within which existing overhead electric distribution and telecommunication distribution and service facilities will be converted to underground, and

WHEREAS, the City of Selma, has adopted an ordinance authorizing the City Council to designate areas within which all existing overhead poles, overhead wires and overhead equipment associated with the distribution of electric power, telecommunication services and cable television should be removed and replaced with underground wires and facilities; and

WHEREAS, the Director of Public Works for the City of Selma has consulted with the affected public utilities and such utilities have agreed that the proposed underground conversion district, designated the Selma Underground Utility District and more particularly described in Exhibit A and as shown on Exhibit B attached hereto and incorporated herein by reference, meets the criteria established by the rules of the CPUC, to wit,

that such undergrounding will avoid or eliminate an unusually heavy concentration of overhead electric facilities, and

that the street or road or right-of-way is extensively used by the general public and carries a heavy volume of pedestrian or vehicular traffic, and

that the street or road or right-of-way is considered an arterial street or major collector as defined in the Governor's Office of Planning and Research General Plan Guidelines, and

WHEREAS, each year the City of Selma is notified by PG&E regarding the allocation of work credits for conversion of overhead electric distribution lines and facilities to underground, known as Rule 20A allocations, and

WHEREAS, the Director of Public Works for City of Selma has consulted with PG&E and determined that the City has accumulated Rule 20A work credits or PG&E has

agreed that the City may borrow against future credits sufficient to complete the proposed overhead to underground conversion project, and

WHEREAS, the City of Selma and the affected utilities have agreed by letter that each utility shall complete the engineering of their respective portion of the Selma Overhead to Underground Utility Conversion Project, and

WHEREAS, the City of Selma and the affected utilities have agreed by letter that PG&E and/or the City shall be responsible for preparation of the trench profile and composite drawings and that PG&E and/or the City shall be designated as “trench lead” to manage trenching, installation of substructures, and pavement restoration and such other work, and

WHEREAS the Director of Public Works of the City of Selma and the affected utilities have agreed on a work schedule which meets their respective capabilities and further agreed to waive any administrative fees, costs or special street restoration requirements for purposes of this project, and

WHEREAS, to the extent required, the City of Selma has agreed to provide easements or rights of way on private property as may be necessary for installation of utility facilities in a form satisfactory to the affected utilities, and

WHEREAS, the City Council of the City of Selma has now received the report from the Director of Public Works recommending that the area identified in Exhibit A should be designated as an underground utility district within which all existing overhead poles, overhead wires and overhead equipment associated with the distribution of electric power, telecommunication services and cable television should be removed and replaced with underground wires and facilities; and

WHEREAS, upon the recommendation of the Director of Public Works, the City Council of the City of Selma has determined that the proposed Selma Underground Utility District is categorically exempt from environmental review pursuant to the California Environmental Quality Act, and

WHEREAS, the City of Selma has notified all affected property owners within the proposed Selma Underground Utility District and inviting same to attend a public hearing to discuss formation of the proposed district, and

WHEREAS, the City Council of the City of Selma held public hearings at which time the Council did receive and consider the recommendation of the City Engineer and did hear any and all objections or protests that were raised by the owners of property within the above described district pertaining to designating this area an underground utility district;

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

Section 1. The public interest requires the removal of all existing utility poles [excepting those poles supporting streetlights, traffic signals or trolley lines], overhead wires and associated overhead structures and installation of underground wires and facilities for supplying electric power, communication, or similar associated services within the areas as shown in Exhibit 1, attached hereto, with such area being designated as the Selma Underground Utility District, and

Section 2, That the utility companies, cable television services and other affected services shall commence work on installation of underground facility installation in Selma Underground Utility District and that as each phase of the project is complete and ready for conversion from overhead to underground utility facilities, all fronting property owners shall be notified by first class letter, postage pre-paid, of the schedule for conversion of all utility service lines, and

Section 3, The electric utility shall use the underground conversion allocation computed pursuant to decisions of the California Public Utilities Commission for the purpose of providing to each premises requiring it in Selma Underground Utility District a maximum of one hundred feet of individual electric service trenching and conductor (as well as backfill, paving and conduit, if required) and each other serving utility shall provide service trenching and conductor in accordance with its rules and tariffs on file with the California Public Utilities Commission or as required by its Franchise Agreement with the City of Selma, and

Section 4. The electric utility shall use said underground conversion allowance allocation, up to a maximum amount of \$1500 per service entrance excluding permit fees, for the conversion of electric service panels to accept underground service in the Selma Underground Utility District, and each property owner shall be financially responsible for any and all costs not covered by the electric utility for the installation and maintenance of the conduit and termination box located on, under or within any structure on the premises served, and

Section 5. That upon notification as specified in Section 2, all property owners in the Selma Underground Utility District shall have underground electrical entrance facilities installed and inspected pursuant to the City of Selma Electrical Code within sixty (60) days and that should any property owner fail to install satisfactory underground electrical entrance facilities by the date specified in the notice, the electric utility shall notify the Director of Public Works who shall, within thirty (30) days direct the electric utility in writing to discontinue electrical service to the property, without recourse, pursuant to Rule 11 until electrical entrance facilities are ready to accept underground electrical conductors and have passed the necessary inspection requirements, and

Section 6. That once all services have been converted from overhead to underground, the utility companies, cable television services and other affected services shall remove all

poles (except as specified above) and associated overhead facilities in the Selma Underground Utility District, 60 days thereafter.

The foregoing resolution was adopted by the City Council of the City of Selma at the regular meeting on the 2nd day of March, 2020 by the following vote, to wit

AYES:

NOES:

ABSTAIN:

ABSENT:

ATTEST:

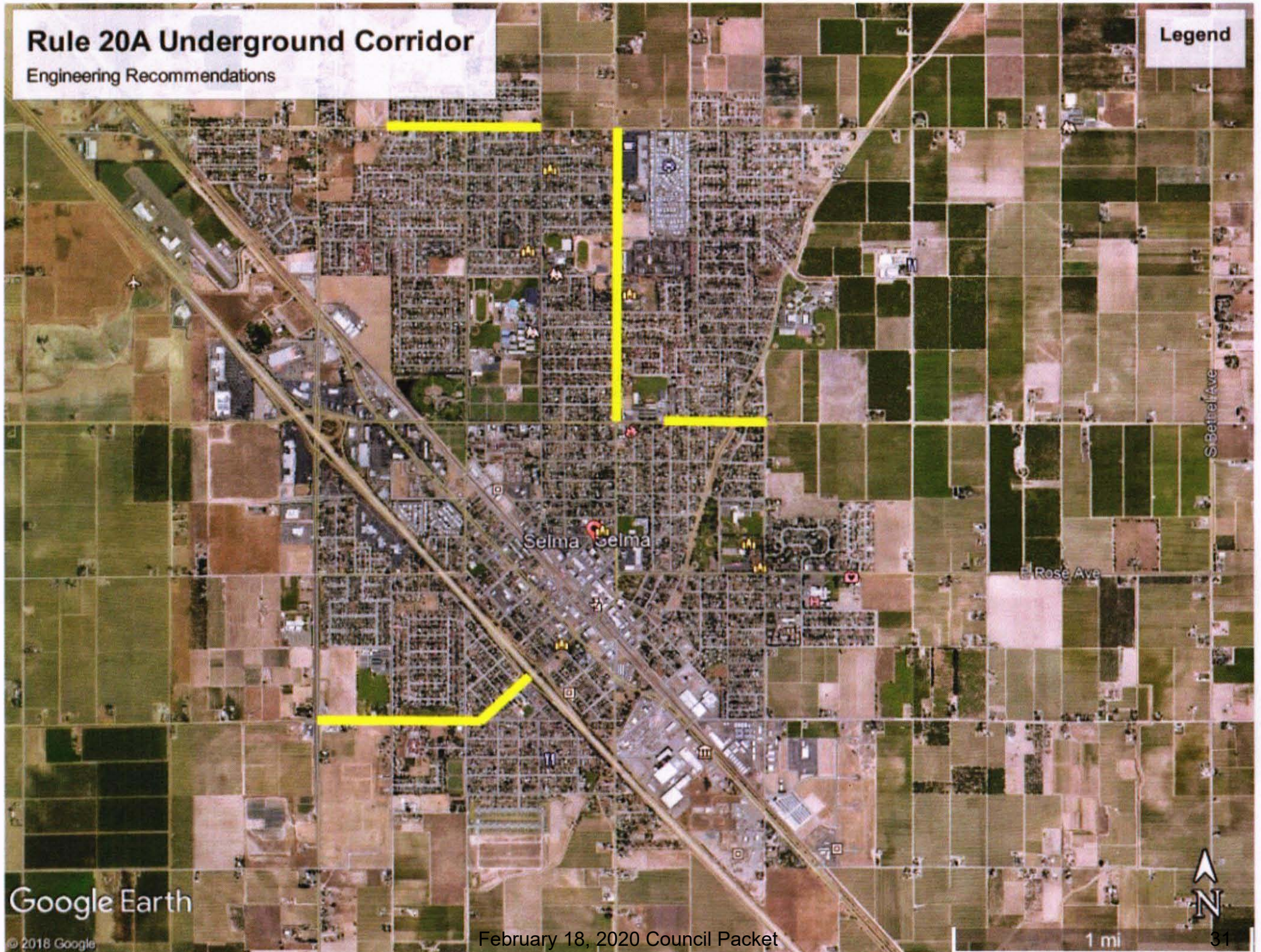
ATTEST:

Reyna Rivera
City Clerk

Rule 20A Underground Corridor

Engineering Recommendations

Legend



Google Earth

© 2018 Google

February 18, 2020 Council Packet

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

February 18, 2020

ITEM NO: 3.

SUBJECT: Council request to discuss a bicycle licensing program

RECOMMENDATION: As a Council request, Staff has placed the item on the agenda for discussion.

DISCUSSION:

During the February 3, 2020 Selma City Council meeting, Council member Avalos requested staff to place the discussion of a bicycle licensing program on the council agenda.

Staff will be providing a verbal presentation.

RECOMMENDATION: As a Council request, Staff has placed the item on the agenda for discussion.



Teresa Gallavan, City Manager

2-13-20

Date

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

February 18, 2020

ITEM NO: 4.

SUBJECT: Presentation and Necessary Action to Accept Fiscal year 2018-19 Financial Statements with Independent Auditors Report

RECOMMENDATION: Accept fiscal year 2018-2019 Financial Statements with Independent Auditors Reports.

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

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

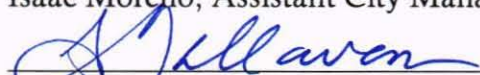
The Governmental Funds within the report consist of the General, Special Revenue, Debt Services, and Capital Projects Funds. The combined governmental funds ended the fiscal year with a fund balance of \$26,724,239. The Major funds that make up 56% of the government funds ending fund balance were as follows:

General	\$4,566,273
Police Station Construction	\$6,364,243
2017 Bond PD Station	\$3,968,965

Other funds types such as Proprietary and Fiduciary can be found within the report as well. The financial audit for the fiscal year of 2018-2019 was conducted and prepared by Sampson, Sampson and Patterson, LLP. Bill Patterson will be presenting an overview of the report and answering questions from Council.

RECOMMENDATION: Accept fiscal year 2018-2019 Financial Statements with Independent Auditors Reports.

/s/
Isaac Moreno, Assistant City Manager


Teresa Gallavan, City Manager

02/14/2020

Date



Date

DRAFT
2/11/20

CITY OF SELMA

FINANCIAL STATEMENTS
WITH
INDEPENDENT AUDITOR'S REPORT

YEAR ENDED JUNE 30, 2019

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INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Selma as of and for the year ended June 30, 2019, and the related notes to the financial statements which collectively comprise the City's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Selma as of June 30, 2019, and the respective changes in financial position, and where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters***Required Supplementary Information***

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

Other Information

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated , 2019 on our consideration of the City of Selma's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering City of Selma's internal control over financial reporting and compliance.

Clovis, California
, 2019

This discussion and analysis of the City of Selma's financial performance provides an overview of the City's financial activities for the fiscal year ended June 30, 2019. Please read it in conjunction with the accompanying transmittal letter, the basic financial statements, and accompanying notes to those financial statements.

Financial Highlights

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

The City's General Fund ended the year with a balance of \$4,566,273, an increase of \$1,802,417 from the previous year.

Overview of the Financial Statements

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

Reporting the City as a Whole

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

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

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

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

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

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

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

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

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

The City of Selma maintains individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental statement of revenues, expenditures, and changes in fund balances for the General Fund, Active Transportation Plan (ATP), Police Station Construction and the 2017 Bond PD Station fund all of which are considered major funds. Data from the other funds are combined into a single aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in this report.

The City prepares an annual appropriated budget for the General Fund, Active Transportation Plan (ATP), Police Station Construction Fund, and the 2017 Bond PD Station. Budgetary comparison statements have been provided for these funds to demonstrate compliance to their budgets.

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

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

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

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

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

Government-wide Financial Analysis

Below is a table showing the City's net position for the fiscal year ended June 30, 2019, with comparative data for the fiscal year ended June 30, 2018.

City of Selma's Net Position

	Governmental Activities		Business-type Activities		Total	
	2019	2018	2019	2018	2019	2018
Current and other assets	\$ 31,020,487	\$ 26,660,456	\$ 4,006,810	\$ 4,803,824	\$ 35,027,297	\$ 31,464,280
Capital and long-term assets	55,210,017	50,566,533	181,688	192,964	55,391,705	50,759,497
Total assets	<u>\$ 86,230,504</u>	<u>\$ 77,226,989</u>	<u>\$ 4,188,498</u>	<u>\$ 4,996,788</u>	<u>\$ 90,419,002</u>	<u>\$ 82,223,777</u>
Deferred outflows related to pensions	\$ 3,535,413	\$ 3,852,035	\$ 147,704	\$ 27,451	\$ 3,683,117	\$ 3,879,486
Deferred outflows related to OPEB	\$ 123,672	\$ 102,892	\$ 5,356	\$ 734	\$ 129,028	\$ 103,626
Deferred loss on bond refunding	116,450	125,766	-	-	116,450	125,766
	<u>\$ 3,775,535</u>	<u>\$ 4,080,693</u>	<u>\$ 153,060</u>	<u>\$ 28,185</u>	<u>\$ 3,928,595</u>	<u>\$ 4,108,878</u>
Long-term liabilities outstanding	\$ 9,040,183	\$ 10,296,606	\$ -	\$ 1,179	\$ 9,040,183	\$ 10,297,785
Net pension liability	14,339,379	14,933,035	620,849	106,420	14,960,228	15,039,455
Net OPEB liability	5,383,196	5,206,988	233,075	37,109	5,616,271	5,244,097
Other liabilities	2,577,852	2,899,167	202,740	144,627	2,780,592	3,043,794
Total liabilities	<u>\$ 31,340,610</u>	<u>\$ 33,335,796</u>	<u>\$ 1,056,664</u>	<u>\$ 289,335</u>	<u>\$ 32,397,274</u>	<u>\$ 33,625,131</u>
Deferred inflows related to pensions	\$ 374,801	\$ 92,845	\$ 16,228	\$ 662	\$ 391,029	\$ 93,507
Deferred inflows related to OPEB	\$ 440,584	\$ 477,238	\$ 19,075	\$ 3,401	\$ 459,659	\$ 480,639
Investment in capital assets, net of related debt	\$ 46,361,089	\$ 41,350,229	\$ 181,688	\$ 192,964	\$ 46,542,777	\$ 41,543,193
Restricted	21,446,777	17,656,370	-	-	21,446,777	17,656,370
Unrestricted	(9,957,822)	(11,604,796)	3,067,903	4,538,611	(6,889,919)	(7,066,185)
Total net position	<u>\$ 57,850,044</u>	<u>\$ 47,401,803</u>	<u>\$ 3,249,591</u>	<u>\$ 4,731,575</u>	<u>\$ 61,099,635</u>	<u>\$ 52,133,378</u>

DRAFT
2/11/20

Management's Discussion and Analysis

As of June 30, 2019 the City's government-wide total assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources (net position) by \$61.1 million. Governmental activities finished the year with a positive net position balance of \$57.8 million. Business type activities finished the year with a positive balance of \$3.2 million. The net position of the City decreased by \$1.4 million from 2018. Net position as noted earlier may serve over time as a useful indicator of the City's financial position.

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

Restricted net position amounts to \$21.4 million of the total. Restricted net position is the resource that is subject to external restrictions on how it may be used. These restrictions are established by bond covenants or restrictions on the use of funds by state or federal regulations. The unrestricted net position may be used to finance day-to-day operations without constraints established by debt covenants or other legal requirements. At June 30, 2019, the unrestricted net position amount was a negative \$9.9 million due to the implementation of GASB Statement No. 68 in 2015 and 75 in 2018. The GASB Statement No. 68 adjustment reflects the cumulative effect of the unfunded pension liability from prior years. The GASB Statement No. 75 adjustment reflects the cumulative effect of the other post-employment benefits (OPEB) from prior years.

Management's Discussion and Analysis

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Governmental activities.

The following lists key components of these activities:

City of Selma's Changes in Net Position						
	Governmental Activities		Business-type Activities		Total	
	2019	2018	2019	2018	2019	2018
Revenues:						
Program revenues:						
Charges for services	\$ 1,296,640	\$ 1,533,843	\$ 6,847,292	\$6,247,318	\$ 8,143,932	\$ 7,781,161
Operating grants and contributions	189,044	175,792	-	-	189,044	175,792
Capital grants and contributions	5,798,321	728,533	-	-	5,798,321	728,533
General revenues:						
Taxes	13,380,811	12,530,276			13,380,811	12,530,276
Licenses and permits	380,991	431,819			380,991	431,819
Intergovernmental charges	1,830,854	1,626,452			1,830,854	1,626,452
Fines	45,024	54,615			45,024	54,615
Franchise fees	891,725	880,778			891,725	880,778
Revenue for the use of property	489,189	277,435	73,652	72,236	562,841	349,671
Miscellaneous	893,344	961,695	150,143	107,173	1,043,487	1,068,868
Loss on disposition of capital assets	-	(206,496)	-	-	-	(206,496)
Transfers	3,991,909	1,043,000	(3,991,909)	(1,043,000)	-	-
Total revenues	29,187,852	20,037,742	3,079,178	5,383,727	32,267,030	25,421,469
Expenses:						
General government	2,293,749	2,773,798			2,293,749	2,773,798
Public safety	9,901,256	10,189,560			9,901,256	10,189,560
Public Works	4,253,306	4,493,617			4,253,306	4,493,617
Community development	1,172,033	668,749			1,172,033	668,749
Cultural and recreation	732,388	672,730			732,388	672,730
Debt Service	386,879	448,789			386,879	448,789
Ambulance			2,278,715	1,230,972	2,278,715	1,230,972
Pioneer Village			1,373,686	74,776	1,373,686	74,776
Garbage services			86,883	1,361,841	86,883	1,361,841
Transit Services			623,299		623,299	
Cultural Arts			198,579	188,844	198,579	188,844
Total expense	18,739,611	19,247,243	4,561,162	2,856,433	23,300,773	22,103,676
Increase in net position	10,448,241	790,499	(1,481,984)	2,527,294	8,966,257	3,317,793
Prior period adjustments	-	-	-	-	-	-
Net position - beginning	47,401,803	51,211,157	4,731,575	2,241,431	52,133,378	53,452,588
Effects of accounting change	-	(4,599,853)	-	(37,150)	-	(4,637,003)
Net position - ending	\$ 57,850,044	\$47,401,803	\$ 3,249,591	\$4,731,575	\$61,099,635	\$52,133,378

Management's Discussion and Analysis

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The Governmental revenues for the year were \$29.2 million. Taxes, which include property, sales and other taxes account for \$13.4 million or 46% of the City's governmental activities revenue. Total governmental expenses for the year were \$18.7 million. Public Safety, which includes police and fire, accounts for \$9.9 million or 53% of the total governmental activity expenses.

Financial Analysis of the City's Funds

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

Governmental funds. Not all of the City's governmental funds ended the year with positive fund balances. Any negative balance funds would be trued up within this current fiscal year. The ending fund balance for all funds is \$26.7 million, which is an increase of \$5.5 million, when compared to the prior year.

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

General Fund Budgetary Highlights expropriations

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

Capital Assets and Debt Administration

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

	City of Selma					
	Capital Assets					
	Governmental		Business-type		Total	
	Activities		Activities			
	2019	2018	2019	2018	2019	2018
Land	\$ 7,990,302	\$ 7,990,302	\$ -	\$ -	\$ 7,990,302	\$ 7,990,302
Construction in progress	9,241,489	2,853,867	-	-	9,241,489	2,853,867
Building and improvements	3,477,957	3,675,590	13,945	15,590	3,491,902	3,691,180
Machinery and equipment	3,044,721	3,945,197	167,743	177,374	3,212,464	4,122,571
Road network	31,455,548	32,101,577	-	-	31,455,548	32,101,577
Total	\$ 55,210,017	\$ 50,566,533	\$ 181,688	\$ 192,964	\$ 55,391,705	\$ 50,759,497

Management's Discussion and Analysis

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Long-term Debt. The City's long-term debt as of June 30, 2019 was \$8.8 million with governmental activities accounting for all of debt.

Outstanding Debt

	Governmental Activities		Business-type Activities		Total	
	2019	2018	2019	2018	2019	2018
Special assessment debt with governmental commitment	\$ 275,000	\$ 425,000	\$ -	\$ -	\$ 275,000	\$ 425,000
Tax allocation bonds		-	-	-	-	-
Capital leases	915,741	1,141,371	-	-	915,741	1,141,371
Lease revenue bonds		-	-	-	-	-
Certificates of participation		-	-	-	-	-
Revenue bonds	3,576,582	3,797,483	-	-	3,576,582	3,797,483
General obligation bond	3,925,000	4,000,000	-	-	3,925,000	4,000,000
Contracts payable	150,000	150,000	-	-	150,000	150,000
Total	\$ 8,842,323	\$ 9,513,854	\$ -	\$ -	\$ 8,842,323	\$ 9,513,854

Economic Factors

The City of Selma has witnessed a growth in retail and residential development within the fiscal year 2018-19 that has continued into the current year. This growth, coupled with a growing economy, has increased the city's tax revenues by 7 percent. While some analysts and the Federal Reserve say a slowdown in the economy is looming, the City of Selma will be better positioned to withstand a downturn in the economy if it continues to pursue a prudent fiscal position. Additional development is anticipated in the upcoming years and increases in revenue is projected to continue in the year ahead.

Requests for Information

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

CITY OF SELMA
Statement of Net Position
June 30, 2019

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	Governmental Activities	Business-type Activities	Total
Assets			
Cash and investments	\$28,516,138	\$1,775,227	\$30,291,365
Receivables:			
Accounts, net	150,495	2,238,354	2,388,849
Notes	523,793		523,793
Intergovernmental	1,657,956		1,657,956
Internal balances	6,771	(6,771)	
Cash with fiscal agent - restricted	165,334		165,334
Capital assets (net of accumulated depreciation):			
Non-depreciable	17,231,791		17,231,791
Depreciable	<u>37,978,226</u>	<u>181,688</u>	<u>38,159,914</u>
Total assets	<u>86,230,504</u>	<u>4,188,498</u>	<u>90,419,002</u>
Deferred outflows of resources:			
Deferred outflows related to pensions	3,535,413	147,704	3,683,117
Deferred outflows related to OPEB	123,672	5,356	129,028
Deferred loss on bond refunding	<u>116,450</u>		<u>116,450</u>
Total deferred outflows of resources	<u>3,775,535</u>	<u>153,060</u>	<u>3,928,595</u>
Liabilities			
Accounts payable	717,259	179,084	896,343
Accrued wages/benefits	314,474	21,352	335,826
Deposits and other liabilities	722,523	2,304	724,827
Accrued interest payable	140,234		140,234
Noncurrent liabilities:			
Due within one year	683,362		683,362
Due in more than one year	9,040,183		9,040,183
Net OPEB liability	5,383,196	233,075	5,616,271
Net pension liability	<u>14,339,379</u>	<u>620,849</u>	<u>14,960,228</u>
Total liabilities	<u>31,340,610</u>	<u>1,056,664</u>	<u>32,397,274</u>
Deferred inflows of resources:			
Deferred inflows related to pensions	374,801	16,228	391,029
Deferred inflows related to OPEB	<u>440,584</u>	<u>19,075</u>	<u>459,659</u>
Total deferred inflows of resources	<u>815,385</u>	<u>35,303</u>	<u>850,688</u>
Net position			
Invested in capital assets, net of related debt	46,361,089	181,688	46,542,777
Restricted for:			
Capital projects	12,237,198		12,237,198
Community development	1,127,354		1,127,354
Debt service	778,550		778,550
Public safety	634,760		634,760
Streets and roads	6,668,915		6,668,915
Unrestricted	<u>(9,957,822)</u>	<u>3,067,903</u>	<u>(6,889,919)</u>
Total net position	<u>\$57,850,044</u>	<u>\$3,249,591</u>	<u>\$61,099,635</u>

CITY OF SELMA
Statement of Activities
For the Year Ended June 30, 2019

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Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Assets		
		Charges For Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government		
					Governmental Activities	Business-type Activities	Total
Primary government							
Governmental activities:							
General government	\$ 2,293,749	\$ 85,265	\$ 12,980	\$	\$ (2,195,504)	\$	\$ (2,195,504)
Public safety	9,901,256	286,869	17,317	141,379	(9,455,691)		(9,455,691)
Public works	4,253,306	538,657	158,747	5,096,204	1,540,302		1,540,302
Community development	1,172,033	297,785		335,478	(538,770)		(538,770)
Parks and recreation	732,388	88,064		225,260	(419,064)		(419,064)
Interest and other charges	<u>386,879</u>				<u>(386,879)</u>		<u>(386,879)</u>
Total governmental activities	<u>18,739,611</u>	<u>1,296,640</u>	<u>189,044</u>	<u>5,798,321</u>	<u>(11,455,606)</u>		<u>(11,455,606)</u>
Business-type activities:							
Ambulance	2,278,715	4,743,127				2,464,412	2,464,412
Garbage	1,373,686	1,376,366				2,680	2,680
Pioneer Village	86,883	5,095				(81,788)	(81,788)
Transit service	623,299	716,665				93,366	93,366
Cultural arts	<u>198,579</u>	<u>6,039</u>				<u>(192,540)</u>	<u>(192,540)</u>
Total business-type activities	<u>4,561,162</u>	<u>6,847,292</u>				<u>2,286,130</u>	<u>2,286,130</u>
Total primary government	<u>\$23,300,773</u>	<u>\$8,143,932</u>	<u>\$189,044</u>	<u>\$5,798,321</u>	<u>\$(11,455,606)</u>	<u>\$ 2,286,130</u>	<u>\$ (9,169,476)</u>
General revenues:							
Taxes					13,380,811		13,380,811
Licenses and Permits					380,991		380,991
Intergovernmental					1,830,854		1,830,854
Fines					45,024		45,024
Franchise fees					891,725		891,725
Use of money and property					489,189	73,652	562,841
Miscellaneous					893,344	150,143	1,043,487
Transfers					<u>3,991,909</u>	<u>(3,991,909)</u>	
Total general revenues and transfers					<u>21,903,847</u>	<u>(3,768,114)</u>	<u>18,135,733</u>
Change in net position					10,448,241	(1,481,984)	8,966,257
Net position ,– beginning of year					<u>47,401,803</u>	<u>4,731,575</u>	<u>52,133,378</u>
Net position, end of year					<u>\$ 57,850,044</u>	<u>\$ 3,249,591</u>	<u>\$ 61,099,635</u>

See independent auditor's report and notes to financial statements.
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**CITY OF SELMA
Balance Sheet
Governmental Funds
June 30, 2019**

	General Fund	ATP 17-089	Police Station Construction	2017 Bond PD Station	Other Governmental Funds	Total Governmental Funds
Assets						
Cash and investments	\$4,595,349	\$	\$6,369,349	\$3,968,965	\$11,802,050	\$26,735,713
Cash with fiscal agent					165,334	165,334
Accounts receivable	130,234				10,312	140,546
Interfund receivables	922,944				3,200	926,144
Due from other agencies	<u>247,287</u>	<u>502,597</u>			<u>613,105</u>	<u>1,362,989</u>
Total assets	<u>\$5,895,814</u>	<u>\$502,597</u>	<u>\$6,369,349</u>	<u>\$3,968,965</u>	<u>\$12,594,001</u>	<u>\$29,330,726</u>
Liabilities						
Accounts payable	\$ 344,882	\$ 40,612	\$ 5,106	\$	\$ 265,273	\$ 655,873
Accrued wages/benefits	267,136				41,582	308,718
Interfund payables		461,985			457,388	919,373
Other liabilities	<u>717,523</u>				<u>5,000</u>	<u>722,523</u>
Total liabilities	<u>1,329,541</u>	<u>502,597</u>	<u>5,106</u>		<u>769,243</u>	<u>2,606,487</u>
Fund balance						
Nonspendable						
Restricted for:						
Streets and roads					6,592,928	6,592,928
Public safety					634,760	634,760
Community development					679,548	679,548
Debt service					778,550	778,550
Capital projects			6,364,243	3,968,965	1,903,990	12,237,198
Committed for:						
Streets and roads					22,979	22,979
Community development					54,060	54,060
Recreation					12,456	12,456
Capital projects					565,338	565,338
Assigned for:						
Equipment replacement					608,935	608,935
Unassigned	<u>4,566,273</u>				<u>(28,786)</u>	<u>4,537,487</u>
Total fund balance	<u>4,566,273</u>		<u>6,364,243</u>	<u>3,968,965</u>	<u>11,824,758</u>	<u>26,724,239</u>
Total liabilities and fund balance	<u>\$5,895,814</u>	<u>\$502,597</u>	<u>\$6,369,349</u>	<u>\$3,968,965</u>	<u>\$12,594,001</u>	<u>\$29,330,726</u>

CITY OF SELMA
Reconciliation of the Governmental Funds Balance Sheet
to Statement of Net Position
June 30, 2019

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Total fund balance – governmental funds balance sheet		\$ 26,724,239
Amounts reported for governmental activities in the statement of net position are different because:		
Long-term receivables are not available to pay for current-period expenditures and, therefore, are deferred in the funds.		294,967
Capital assets used in governmental activities are not reported in the funds.		55,210,017
Certain liabilities are not due and payable in the current period and therefore, are not reported in the governmental funds.		
At June 30, these liabilities consisted of the following:		
Long-term debt	\$ (8,965,378)	
Compensated absences	(758,167)	
Net OPEB liabilities	(5,383,196)	
Net pension liability	<u>(14,339,379)</u>	(29,446,120)
Interest accrued on long-term debt obligations is reported as a liability in the statement of net position but does not get reported in the fund statements.		(140,234)
Internal service funds are used by management to charge the costs of certain activities, such as self-insurance, to individual funds.		1,723,232
Assessments receivable unavailable to pay for current period expenditures are deferred in the funds.		523,793
Deferred outflows of resources related to pensions.		3,659,085
Deferred inflows of resources related to pensions.		(815,385)
Deferred loss on refunding		<u>116,450</u>
Net position of governmental activities – Statement of Net Position		<u>\$57,850,044</u>

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CITY OF SELMA
Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental Funds
For the Year Ended June 30, 2019

	General Fund	ATP 17-089	Police Station Construction	2017 Bond PD Station	Other Governmental Funds	Total Governmental Funds
Revenues						
Taxes	\$10,607,435	\$	\$	\$	\$ 2,667,568	\$13,275,003
Licenses and permits	380,991					380,991
Intergovernmental	132,782	320,478			2,406,589	2,859,849
Charges for services	601,953				694,687	1,296,640
Fines	37,696				7,328	45,024
Franchise fees	877,895					877,895
Revenue for use of money and property	116,093		91,162	91,020	146,477	444,752
Assessment payments					441,629	441,629
Miscellaneous	<u>51,520</u>	<u>243,820</u>			<u>588,900</u>	<u>884,240</u>
Total revenues	<u>12,806,365</u>	<u>564,298</u>	<u>91,162</u>	<u>91,020</u>	<u>6,953,178</u>	<u>20,506,023</u>
Expenditures						
General government	2,073,341				167,120	2,240,461
Public safety	8,761,587				829,185	9,590,772
Public works	933,510				1,110,599	2,044,109
Community development	591,487	293,770			289,338	1,174,595
Recreation	539,888				39,920	579,808
Capital outlay	50,301	208,828	223,937		1,890,919	2,373,985
Debt service:						
Principal	220,901				430,666	651,567
Interest and fiscal charges	<u>117,342</u>				<u>184,480</u>	<u>301,822</u>
Total expenditures	<u>13,288,357</u>	<u>502,598</u>	<u>223,937</u>		<u>4,942,227</u>	<u>18,957,119</u>
Excess (deficiency) of revenues over (under) expenditures	(481,992)	61,700	(132,775)	91,020	2,010,951	1,548,904
Other financing sources (uses)						
Sales of capital assets					3,765	3,765
Operating transfers in	2,493,909		3,015,582		1,026,345	6,535,836
Operating transfers out	<u>(209,500)</u>				<u>(2,334,427)</u>	<u>(2,543,927)</u>
Total other financing sources (uses)	<u>2,284,409</u>		<u>3,015,582</u>		<u>(1,304,317)</u>	<u>3,995,674</u>
Net change in fund balance	1,802,417	61,700	2,882,807	91,020	706,634	5,544,578
Fund balance, beginning of year	<u>2,763,856</u>	<u>(61,700)</u>	<u>3,481,436</u>	<u>3,877,945</u>	<u>11,118,124</u>	<u>21,179,661</u>
Fund balance, end of year	<u>\$ 4,566,273</u>	<u>\$</u>	<u>\$6,364,243</u>	<u>\$3,968,965</u>	<u>\$11,824,758</u>	<u>\$26,724,239</u>

See independent auditor's report and notes to financial statements.
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CITY OF SELMA
Reconciliation of the Statement of Revenues, Expenditures, and Changes
in Fund Balance of Governmental Funds to the Statement of Activities
For the Year Ended June 30, 2019

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Net change in fund balance – total governmental funds	\$ 5,544,578
Amounts reported for governmental activities in the Statement of Activities are different because:	
Governmental funds reported capital outlay as expenditures. However, in the Government-Wide Statement of Activities and Changes in Net Position, the cost of those assets was allocated over their estimated useful lives as depreciation expenses. This is the net amount of capital assets recorded in the current period.	2,281,184
Depreciation expense on capital assets was reported in the Government-Wide Statement of Activities and changes in Net Position, but they did not require the use of current financial resources.	(2,664,273)
Payments received on long-term receivables are reported as revenues in the fund statements but reduced the receivable amount in the statement of net position.	(134,524)
Repayment of debt principal is an expenditure in the funds but is not an expense in the statement of activities. Also, governmental funds report the effect of issuance costs, premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in treatment of long-term debt and related items.	646,647
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	4,820,679
The net revenue (expense) of internal service funds is reported with governmental activities.	274,438
Compensated absences: In governmental funds, compensated absences are measured by the amounts paid during the period. In the statement of activities, compensated absences are measured by the amounts earned. The difference between compensated absences paid and those earned was:	(102,865)
Accrued interest on long-term debt obligations is reported in the governmental activities but is not reported in the government fund statements.	(80,137)
Unfunded OPEB liabilities in the Statement of Activities do not require the use of current financial resources and therefore, are not reported as expenditures in governmental funds.	(106,020)
Pension contributions are reported as expenditures in the governmental funds, but contributions are reported as deferred outflows in the statement of net position.	<u>(31,466)</u>
Change in net position of governmental activities – Statement of Activities	<u>\$10,448,241</u>

CITY OF SELMA
Statement of Net Position
Proprietary Funds
June 30, 2019

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	Business-Type Activities – Enterprise Funds				Internal Service Funds
	Ambulance	Garbage	Nonmajor Enterprise Funds	Total	
Assets					
Current assets:					
Cash and investments	\$1,564,514	\$122,647	\$ 88,066	\$1,775,227	\$1,780,425
Accounts receivable, net	<u>1,988,450</u>		<u>249,904</u>	<u>2,238,354</u>	<u>9,949</u>
Total current assets	<u>3,552,964</u>	<u>122,647</u>	<u>337,970</u>	<u>4,013,581</u>	<u>1,790,374</u>
Noncurrent assets:					
Capital assets:					
Machinery and equipment	192,623		282,397	475,020	137,972
Less: Accumulated depreciation	<u>(24,880)</u>		<u>(268,452)</u>	<u>(293,332)</u>	<u>(19,029)</u>
Total noncurrent assets	<u>167,743</u>		<u>13,945</u>	<u>181,688</u>	<u>118,943</u>
Total assets	<u>3,720,707</u>	<u>122,647</u>	<u>351,915</u>	<u>4,195,269</u>	<u>1,909,317</u>
Deferred outflows of resources:					
Deferred outflows related to pensions	114,758		32,946	147,704	131,863
Deferred outflows related to OPEB	<u>4,161</u>		<u>1,195</u>	<u>5,356</u>	<u>4,781</u>
Total deferred outflow of resources	<u>118,919</u>		<u>34,141</u>	<u>153,060</u>	<u>136,644</u>
Liabilities					
Current liabilities:					
Accounts payable	44,676	113,954	20,454	179,084	61,386
Accrued wages/benefits	11,037		10,315	21,352	5,756
Deposits payable			2,304	2,304	
Interfund payables			6,771	6,771	
Current portion of capital leases					<u>20,197</u>
Total current liabilities	<u>55,713</u>	<u>113,954</u>	<u>39,844</u>	<u>209,511</u>	<u>87,339</u>
Noncurrent liabilities:					
Capital leases					53,455
Net pension liability	482,363		138,486	620,849	554,262
Net other post-employment benefits liability	<u>181,085</u>		<u>51,990</u>	<u>233,075</u>	<u>208,077</u>
Total noncurrent liabilities	<u>663,448</u>		<u>190,476</u>	<u>853,924</u>	<u>815,794</u>
Total liabilities	<u>719,161</u>	<u>113,954</u>	<u>230,320</u>	<u>1,063,435</u>	<u>903,133</u>
Deferred inflows of resources:					
Deferred inflows related to pensions	12,608		3,620	16,228	14,487
Deferred inflows related to OPEB	<u>14,821</u>		<u>4,254</u>	<u>19,075</u>	<u>17,030</u>
Total Deferred inflow of resources	<u>27,429</u>		<u>7,874</u>	<u>35,303</u>	<u>31,517</u>
Net Position					
Invested in capital assets, net of related debt	167,743		13,945	181,688	118,943
Unrestricted	<u>2,925,293</u>	<u>8,693</u>	<u>133,917</u>	<u>3,067,903</u>	<u>992,368</u>
Total net position	<u>\$3,093,036</u>	<u>\$ 8,693</u>	<u>\$ 147,862</u>	<u>\$3,249,591</u>	<u>\$1,111,311</u>

CITY OF SELMA
Statement of Revenues, Expenses, and
Changes in Net Position
Proprietary Funds
For the Year Ended June 30, 2019

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	Business-Type Activities – Enterprise Funds				Internal Service Funds
	Ambulance	Garbage	Nonmajor Enterprise Funds	Total	
Operating Revenues					
Taxes	\$	\$1,376,366	\$	\$ 1,376,366	\$
Charges for services	4,743,127		727,799	5,470,926	2,372,070
Rents			51,293	51,293	
Miscellaneous	<u>170</u>		<u>149,973</u>	<u>150,143</u>	<u>15,715</u>
Total operating revenues	<u>4,743,297</u>	<u>1,376,366</u>	<u>929,065</u>	<u>7,048,728</u>	<u>2,387,785</u>
Operating Expenses					
Personnel services	815,755		458,566	1,274,321	176,357
Services and supplies	1,453,329	1,373,686	416,353	3,243,368	927,601
Other internal services			32,196	32,196	1,022,261
Depreciation	<u>9,631</u>		<u>1,646</u>	<u>11,277</u>	<u>10,316</u>
Total operating expenses	<u>2,278,715</u>	<u>1,373,686</u>	<u>908,761</u>	<u>4,561,162</u>	<u>2,136,535</u>
Operating income	<u>2,464,582</u>	<u>2,680</u>	<u>20,304</u>	<u>2,487,566</u>	<u>251,250</u>
Nonoperating revenues (expenses)					
Interest income	22,359			22,359	25,267
Interest expense					<u>(2,079)</u>
Total nonoperating revenues (expenses)	<u>22,359</u>			<u>22,359</u>	<u>23,188</u>
Income before transfers	<u>2,486,941</u>	<u>2,680</u>	<u>20,304</u>	<u>2,509,925</u>	<u>274,438</u>
Transfers					
Transfers in			60,000	60,000	
Transfers out	<u>(4,051,909)</u>			<u>(4,051,909)</u>	
Net transfers	<u>(4,051,909)</u>		<u>60,000</u>	<u>(3,991,909)</u>	
Change in net position	(1,564,968)	2,680	80,304	(1,481,984)	274,438
Net position, beginning of year	<u>4,658,004</u>	<u>6,013</u>	<u>67,558</u>	<u>4,731,575</u>	<u>836,873</u>
Net position, end of year	<u>\$ 3,093,036</u>	<u>\$ 8,693</u>	<u>\$147,862</u>	<u>\$ 3,249,591</u>	<u>\$1,111,311</u>

CITY OF SELMA
Statement of Cash Flows
Proprietary Funds
For the Year Ended June 30, 2019

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	Business-Type Activities – Enterprise Funds				Governmental Activities
	Ambulance	Garbage	Nonmajor Enterprise Funds	Total	Internal Service Funds
Cash flows from operating activities					
Cash received for current services	\$ 4,287,707	\$	\$ 483,725	\$ 4,771,432	\$ 2,401,013
Cash received for rents			51,293	51,293	
Cash received for other operating revenues		1,376,366	149,973	1,526,339	15,715
Cash paid for services and supplies	(1,431,300)	(1,372,096)	(433,011)	(3,236,407)	(1,941,053)
Cash paid for salaries and benefits	(319,229)		(320,556)	(639,785)	(191,927)
Net cash provided (used) by operating activities	<u>2,537,178</u>	<u>4,270</u>	<u>(68,576)</u>	<u>2,472,872</u>	<u>283,748</u>
Cash flows from noncapital financing activities					
Transfers (to) from other funds	(4,051,909)		60,000	(3,991,909)	
Loans from (to) other funds			295	295	
Net cash provided (used) by noncapital financing activities	<u>(4,051,909)</u>		<u>60,295</u>	<u>(3,991,614)</u>	
Cash flows from capital and related financing activities					
Principal paid on long-term debt					(19,963)
Interest paid					(2,079)
Capital expenditures					(89,520)
Net cash used by capital and related financing activities					<u>(111,562)</u>
Cash flows from investing activities					
Interest received	<u>22,359</u>			<u>22,359</u>	<u>25,267</u>
Net cash provided by investing activities	<u>22,359</u>			<u>22,359</u>	<u>25,267</u>
Net increase (decrease) in cash and cash equivalents	(1,492,372)	4,270	(8,281)	(1,496,383)	197,453
Cash and cash equivalents, beginning of year	<u>3,056,886</u>	<u>118,377</u>	<u>96,347</u>	<u>3,271,610</u>	<u>1,582,972</u>
Cash and cash equivalents, end of year	<u>\$ 1,564,514</u>	<u>\$ 122,647</u>	<u>\$ 88,066</u>	<u>\$ 1,775,227</u>	<u>\$ 1,780,425</u>
Reconciliation of operating income to net cash provided by operating activities:					
Operating income (loss)	\$ 2,464,582	\$ 2,680	\$ 20,304	\$ 2,487,566	\$ 251,250
Adjustments to reconcile operating income to net cash provided (used) by operating activities:					
Depreciation	9,631		1,646	11,277	10,318
Accounts receivable	(455,590)		(244,074)	(699,664)	28,943
Deferred outflow of resources	(98,968)		(25,907)	(124,875)	21,740
Accounts payable	22,029	1,590	13,234	36,853	8,809
Accrued wages/benefits	9,094		8,683	17,777	(1,782)
Other liabilities			2,304	2,304	
Net pension related liabilities	407,030		107,398	514,428	(43,766)
Net OPEB	154,817		41,149	195,966	(451)
Deferred inflow of resources	<u>24,553</u>		<u>6,687</u>	<u>31,240</u>	<u>8,687</u>
Total adjustments	<u>72,596</u>	<u>1,590</u>	<u>(88,880)</u>	<u>(14,694)</u>	<u>32,498</u>
Net cash provided (used) by operating activities	<u>\$ 2,537,178</u>	<u>\$ 4,270</u>	<u>\$ (68,576)</u>	<u>\$ 2,472,872</u>	<u>\$ 283,748</u>

CITY OF SELMA
Statement of Fiduciary Net Position
Fiduciary Funds
June 30, 2019

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	Redevelopment Successor Agency Private-Purpose Trust Funds	Agency Funds
Assets		
Cash and investments	\$ 914,461	\$172,980
Restricted cash with fiscal agent	361,022	
Accounts receivable		1,936
Notes receivable	<u>103,952</u>	
Total Assets	<u>\$ 1,379,435</u>	<u>\$174,916</u>
Liabilities		
Accounts payable	\$ 1,559	\$125,038
Deposits		17,869
Other liabilities	60,807	32,009
Long-term debt	<u>5,115,000</u>	
Total Liabilities	<u>5,177,366</u>	<u>174,916</u>
Net Position (Deficit)		
Held in trust for retirement of obligations of the former Selma Redevelopment Agency	<u>(3,797,931)</u>	
Total Net Position (Deficit)	<u>\$(3,797,931)</u>	<u>\$</u>

CITY OF SELMA
Statement of Changes in Fiduciary Net Position
Fiduciary Funds
For the Year Ended June 30, 2019

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	Redevelopment Successor Agency Private-Purpose <u>Trust Funds</u>
Additions:	
Property taxes	\$ 700,440
Investment earnings	11,556
Miscellaneous	1,200
Loss on sale of land	<u>(173,190)</u>
Total Additions	<u>540,006</u>
Deductions	
Community development	71,723
Interest and fiscal charges	<u>291,717</u>
Total Deductions	<u>363,440</u>
Change in net position	<u>176,566</u>
Net position, beginning of year	<u>(3,974,497)</u>
Net position, end of year	<u><u>\$(3,797,931)</u></u>

CITY OF SELMA
Notes to Financial Statements
June 30, 2019

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NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

1. Reporting Entity

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

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

Blended Component Units

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

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

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

2. Basis of Presentation, Basis of Accounting

Basis of Presentation

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

CITY OF SELMA
Notes to Financial Statements
June 30, 2019
(Continued)

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

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

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

Major Funds:

Major funds are defined as funds that have either assets, and deferred outflows of resources, liabilities and deferred inflows of resources, revenues or expenditures/expenses equal to ten percent of their fund-type total and five percent of the grand total. Major governmental and business-type funds are identified and presented separately in the fund financial statements. All other funds, called non-major funds, are combined and reported in a single column, regardless of their fund-type. The General Fund is always a major fund. The City may also select other funds it believes should be presented as major funds.

The City reports the following major governmental funds:

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

ATP 17-089: This grant was utilized to install various pedestrian safety facilities at multiple intersections and crossing near various school sites in the City of Selma.

Police Station Construction: This fund accounts for the construction of a new police station funded with an appropriation from the State of California.

2017 Bond PD Station: This fund accounts for the proceeds from the Series 2017 General Obligation Bonds, which are to be used to finance the construction of the new police station.

CITY OF SELMA
Notes to Financial Statements
June 30, 2019
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The City reports the following major enterprise funds:

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

Garbage Fund: This is the fund that accounts for the transactions between the City and Selma Disposal, who provides the commercial and residential garbage collection for the City.

In addition, the City reports the following fund types:

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

Agency Funds: These funds are used to report resources held in a purely custodial capacity (assets equal liabilities). Agency funds typically involve only the receipt, temporary investment, and remittance to fiduciary resources to individuals, private organizations, or other governments.

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

Measurement Focus, Basis of Accounting

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

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

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Notes to Financial Statements
June 30, 2019
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since they are both measurable and available. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, and compensated absences, which are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and acquisitions under capital leases are reported as other financing sources.

3. Financial Statement Amounts

Cash and Cash Equivalents

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

Property Taxes

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

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

Inventories and Prepaid Items

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

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

Pensions

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

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Notes to Financial Statements
June 30, 2019
(Continued)

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Capital Assets

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

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

Asset Class	Estimated Useful Lives
Infrastructure	30
Buildings	50
Building Improvement	20
Vehicles	2-15
Office Equipment	3-15
Computer Equipment	3-15

Payable Balances

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

Interfund Activity

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

Fund Balances – Governmental Funds

Fund balances of the governmental funds are classified as follows:

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

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

CITY OF SELMA
Notes to Financial Statements
June 30, 2019
(Continued)

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

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

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

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

Net Position

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

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

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

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

CITY OF SELMA
Notes to Financial Statements
June 30, 2019
(Continued)

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

Deferred Outflows/Inflows of Resources

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

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

Other Postemployment Benefits (OPEB)

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

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

Valuation Date	June 30, 2018
Measurement Date	June 30, 2018
Measurement Period	June 30, 2017 to June 30, 2018

Estimates

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

CITY OF SELMA
Notes to Financial Statements
June 30, 2019
(Continued)

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NOTE 2 – COMPLIANCE AND ACCOUNTABILITY

Finance-Related Legal and Contractual Provisions

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

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

Deficit Fund Balance or Fund Net Assets of Individual Funds

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

<u>Fund Name</u>	<u>Deficit Amount</u>	<u>Remarks</u>
Cultural Arts Enterprise Fund	<u>\$(16,153)</u>	Retain future excess revenues
Capital Project Funds:		
Development Impact Police Facility	\$(15,497)	Retain future excess revenues
Tutelian Project	(8,317)	Retain future excess revenues
Selma Crossing Project	<u>(3,704)</u>	Retain future excess revenues
Total Capital Project Funds	<u>\$(27,518)</u>	
Special Revenue Funds:		
CDBG Grant	\$ (94)	Retain future excess revenues
ACT Program	<u>(1,174)</u>	Retain future excess revenues
Total Special Revenue Funds	<u>\$ (1,268)</u>	

NOTE 3 – CASH AND INVESTMENTS

Cash and investments as of June 30, 2019 are classified in the accompanying financial statements as follows:

Statement of net position:	
Cash and investments	\$30,291,365
Restricted cash and investments with fiscal agent	165,334
Fiduciary funds:	
Cash and investments	1,087,441
Restricted cash and investments with fiscal agent	<u>361,022</u>
Total cash and investments	<u>\$31,905,162</u>

CITY OF SELMA
Notes to Financial Statements
June 30, 2019
(Continued)

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Cash and investments as of June 30, 2019 consists of the following:

Cash on hand	\$ 1,475
Deposits with financial institutions	8,303,795
Investments	<u>23,599,912</u>
 Total cash and investments	 <u>\$31,905,182</u>

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

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

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

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

Investment Authorized by Debt Agreement

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

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

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

Disclosures Relating to Interest Rate Risk

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

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

Investment Type	Fair Value	12 Months or Less
State Investment Pool	\$23,073,555	\$23,073,555
Held by Bond Trustee:		
Money Market Funds	<u>526,357</u>	<u>526,357</u>
	<u>\$23,599,912</u>	<u>\$23,599,912</u>

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Investments with Fair Values Highly Sensitive to Interest Rate Fluctuations

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

Disclosures Relating to Credit Risk

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

<u>Investment Type</u>	<u>Amount</u>	<u>Ratings as of Fiscal Year End</u>		
		<u>Minimum Legal Rating</u>	<u>Not Rated</u>	<u>AAAm</u>
State Investment Pool	\$23,073,555	N/A	\$23,073,555	\$
Held by Bond Trustee:				
Money Market Funds	<u>526,357</u>	N/A	<u> </u>	<u>526,357</u>
	<u>\$23,599,912</u>		<u>\$23,073,555</u>	<u>\$526,357</u>

Concentration of Credit Risk

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

Custodial Credit Risk

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

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As of June 30, 2019, none of the City's deposits with financial institutions in excess of federal depository insurance limits were held in uncollateralized accounts. In addition, as of June 30, 2019, no investments were held by the same broker-dealer (counterparty) that was used by the City of Selma to purchase the securities.

Investment in State Investment Pool

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

Fair Value Measurements

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

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

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

Level 2: Inputs to the valuation methodology include:

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

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

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

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

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

The City has no investments subject to categorization.

Investments Not Subject to Fair Value Hierarchy:	
California Local Agency Investment Fund	\$23,073,555
Held with Fiscal Agent:	
Money Market Mutual Funds	<u>526,357</u>
Total Investment Portfolio	<u>\$23,599,912</u>

NOTE 4 – RECEIVABLES

The following is a list of receivables at June 30, 2019.

	<u>Receivable</u>	<u>Allowance</u>	<u>Net</u>
Governmental Funds -			
Accounts	\$ 140,546	\$	\$ 140,546
Due from other agencies	<u>1,362,989</u>	<u></u>	<u>1,362,989</u>
	<u>\$1,503,535</u>	<u>\$</u>	<u>\$1,503,535</u>
Internal Service Funds -			
Accounts	<u>\$ 9,949</u>	<u>\$</u>	<u>\$ 9,949</u>
Enterprise Funds -			
Accounts	<u>\$3,206,462</u>	<u>\$968,108</u>	<u>\$2,238,354</u>
Fiduciary Funds -			
Accounts	\$ 1,936	\$	\$ 1,936
Notes receivable	<u>103,952</u>	<u></u>	<u>103,952</u>
	<u>\$ 105,888</u>	<u>\$</u>	<u>\$ 105,888</u>

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The City established the following assessment districts in order to fund improvements within the City of Selma. The property owners within the districts are responsible for the following at June 30, 2019.

Assessment District No. 1991-2 Improvement Bonds - Highland	\$212,484
Assessment District No. 1992-1 Improvement Bonds - Dancer II	72,656
Assessment District No. 1992-1 Supplemental Improvement Bonds – Dancer III	64,999
Assessment District No. 1993-1 Improvement Bonds - Vineyard	140,862
Assessment District No. 1991-2 Supplemental Improvement Bonds - Watermain	<u>32,792</u>
	<u>\$523,793</u>

NOTE 5 – CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2019 was as follows:

	<u>Beginning Balances</u>	<u>Additions</u>	<u>Retirements/ Adjustments</u>	<u>Ending Balances</u>
Governmental activities:				
Capital assets not being depreciated:				
Land	\$ 7,990,302	\$	\$	\$ 7,990,302
Construction in progress	<u>2,853,867</u>	<u>6,511,851</u>	<u>(124,229)</u>	<u>9,241,489</u>
Total capital assets not being depreciated	<u>10,844,169</u>	<u>6,511,851</u>	<u>(124,229)</u>	<u>17,231,791</u>
Capital assets being depreciated:				
Roads and other infrastructure	97,379,731	54,794	2,433,687	99,868,212
Buildings and improvements	7,159,281		(38,400)	7,120,881
Machinery and equipment	<u>8,521,114</u>	<u>899,531</u>	<u>(2,471,608)</u>	<u>6,949,037</u>
Total capital assets being depreciated	<u>113,060,126</u>	<u>954,325</u>	<u>(76,321)</u>	<u>113,938,130</u>
Less accumulated depreciation for:				
Roads and other infrastructure	(65,278,154)	(2,063,685)	(1,070,825)	(68,412,664)
Buildings and improvements	(3,483,691)	(164,091)	4,858	(3,642,924)
Machinery and equipment	<u>(4,575,917)</u>	<u>(436,497)</u>	<u>1,108,098</u>	<u>(3,904,316)</u>
Total accumulated depreciation	<u>(73,337,762)</u>	<u>(2,664,273)</u>	<u>42,131</u>	<u>(75,959,904)</u>
Total capital assets being depreciated, net	<u>39,722,364</u>	<u>(1,709,948)</u>	<u>(34,190)</u>	<u>37,978,226</u>
Governmental activities capital assets, net	<u>\$ 50,566,533</u>	<u>\$ 4,801,903</u>	<u>\$ (158,419)</u>	<u>\$ 55,210,017</u>
Business-type activities:				
Capital assets being depreciated:				
Buildings and improvements	\$ 278,882	\$	\$	\$ 278,882
Equipment	<u>196,138</u>	<u></u>	<u></u>	<u>196,138</u>
Total capital assets being depreciated	<u>475,020</u>	<u></u>	<u></u>	<u>475,020</u>
Less accumulated depreciation for:				
Buildings and improvements	(263,292)	(1,645)		(264,937)
Equipment	<u>(18,764)</u>	<u>(9,631)</u>	<u></u>	<u>(28,395)</u>
Total accumulated depreciation	<u>(282,056)</u>	<u>(11,276)</u>	<u></u>	<u>(293,332)</u>
Total capital assets being depreciated, net	<u>192,964</u>	<u>(11,276)</u>	<u></u>	<u>181,688</u>
Business-type activities capital assets, net	<u>\$ 192,964</u>	<u>\$ (11,276)</u>	<u>\$</u>	<u>\$ 181,688</u>

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Depreciation was charged to functions as follows:

Governmental activities depreciation:	
General government	\$ 210,830
Public protection:	
Fire	85,311
Police	234,056
Public ways and facilities, including depreciation to general infrastructure assets	<u>2,134,076</u>
Total governmental activities depreciation expense	<u>\$2,664,273</u>
Business-type activities depreciation:	
Pioneer Village	\$ 1,645
Ambulance	<u>9,631</u>
Total business-type activities depreciation	<u>\$ 11,276</u>

NOTE 6 – INTERFUND BALANCES AND ACTIVITY

Interfund Payables and Interfund Receivables

Balances due to and due from other funds at June 30, 2019, consisted of the following:

<u>Interfund Payables</u>	<u>Interfund Receivables</u>	<u>Amount</u>	<u>Purpose</u>
Nonmajor Enterprise Funds	General	\$ 6,771	Short-term loans
Nonmajor Special Revenue Funds	General	890,213	Short-term loans
Nonmajor Capital Projects Funds	General	25,960	Short-term loans
Nonmajor Capital Projects Funds	Nonmajor Capital Projects Funds	<u>3,200</u>	Short-term loans
		<u>\$926,144</u>	

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

Transfers To and From Other Funds

The purpose of the majority of transfers is to reimburse a fund that has made an expenditure on behalf of another fund. Transfers totaled \$6,595,836 in the fund financial statements as follows:

<u>Transfers Out</u>	<u>Transfers In</u>						<u>Totals</u>
	<u>General</u>	<u>Police Station Construction</u>	<u>Nonmajor Special Revenue Funds</u>	<u>Nonmajor Debt Service Funds</u>	<u>Nonmajor Capital Projects Funds</u>	<u>Proprietary Funds</u>	
General	\$	\$	\$	\$	\$149,500	\$60,000	\$ 209,500
Street LTF			142,032				142,032
Street Measure "C"			280,317				280,317
Nonmajor Special Revenue Funds	1,242,000	215,582	261,852		20,547		1,739,981
Nonmajor Debt Service Funds				161,824			161,824
Nonmajor Capital Projects Funds					10,273		10,273
Proprietary	<u>1,251,909</u>	<u>2,800,000</u>	<u>\$684,201</u>	<u>\$161,824</u>	<u>\$180,320</u>	<u>\$60,000</u>	<u>4,051,909</u>
	<u>\$2,493,909</u>	<u>\$3,015,582</u>	<u>\$684,201</u>	<u>\$161,824</u>	<u>\$180,320</u>	<u>\$60,000</u>	<u>\$6,595,836</u>

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Internal Balances

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

NOTE 7 – LONG-TERM LIABILITIES

The following is a summary of changes in the City's long-term liabilities for the fiscal year ended June 30, 2019:

	Balance at July 1, 2018	<u>Increases</u>	<u>Decreases</u>	Balance at June 30, 2019	Due Within One Year
Governmental activities:					
Revenue bonds – Authority	\$ 740,000	\$	\$190,000	\$ 550,000	\$180,000
Revenue bonds – City	3,797,483		220,901	3,576,582	227,727
General obligation bonds - City	4,000,000		75,000	3,925,000	85,000
Bond premium	127,450		4,395	123,055	
Capital leases	1,141,371		225,630	915,741	190,635
Contract payable	150,000			150,000	
Compensated absences	<u>655,302</u>	<u>102,865</u>		<u>758,167</u>	
Total governmental activities	<u>\$10,611,606</u>	<u>\$102,865</u>	<u>\$715,926</u>	<u>\$9,998,545</u>	<u>\$683,362</u>
Business-type activities:					
Compensated absences	<u>1,179</u>	<u>1,556</u>		<u>2,735</u>	
Total business-type activities	<u>\$ 1,179</u>	<u>\$ 1,556</u>	<u>\$</u>	<u>\$ 2,735</u>	<u>\$</u>

A summary of changes in bonds payable of the Authority for the year ended June 30, 2019 is as follows:

Description	Interest Rate Payable	Amount Original Issue	Outstanding June 30 2018	Issued	Retired	Outstanding June 30 2019
1994	4% - 7.25%	\$11,570,000	\$315,000	\$	\$ 40,000	\$275,000
2014	3.25%	<u>955,000</u>	<u>425,000</u>		<u>150,000</u>	<u>275,000</u>
		<u>\$12,525,000</u>	<u>\$740,000</u>	<u>\$</u>	<u>\$190,000</u>	<u>\$550,000</u>

A summary of changes in Revenue Bonds of the City for the year ended June 30, 2019 is as follows:

Description	Interest Rate Payable	Amount Original Issue	Outstanding June 30, 2018	Issued	Retired	Outstanding June 30, 2019
2015	3.09%	<u>\$4,344,619</u>	<u>\$3,797,483</u>	\$	<u>\$220,901</u>	<u>\$3,576,582</u>
		<u>\$4,344,619</u>	<u>\$3,797,483</u>	<u>\$</u>	<u>\$220,901</u>	<u>\$3,576,582</u>

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1994 Revenue Bonds

On December 23, 2015, the City of Selma issued \$4,344,619 Lease Obligation Refunding Bonds with an average interest rate of 3.09% to advance refund \$3,940,000 of outstanding 2010 Lease Revenue Refunding Bonds with an average interest rate of 7.00% and partial refunding of 1994 Revenue Bonds of \$450,000 with an average interest rate of 6.0%. The interest is payable semi-annually on February 1st and August 1st, commencing February 1, 2016. The bonds mature annually at various amounts through February 1, 2030. The bond program continues to be in default of its debt service reserve requirement, but the trustee believes there are sufficient assets remaining in Trust to service the remaining Bonds Outstanding. The bonds are payable from revenues and all other moneys on deposit in any fund or account pursuant to this indenture. The principal balance on the 1994 revenue bonds at June 30, 2019 was \$275,000.

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

2014 Assessment Revenue Refunding Bonds

On June 1, 2014, the Selma Public Financing Authority issued \$955,000 Series 2014 Assessment Revenue Refunding Bonds bearing interest of 3.250% payable semi-annually on September 2nd and March 2nd, commencing September 2, 2014. The bonds mature annually at various amounts through September 2, 2022. The bonds are payable from revenues and all other moneys on deposit in any fund or account pursuant to this indenture. The principal balance outstanding at June 30, 2019 was \$275,000.

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

Series 2015 Refunding Lease Obligations

On December 23, 2015, the City of Selma issued \$4,344,619 Series 2015 Refunding Lease Obligations Bonds, bearing interest of 3.090% payable semi-annually on February 1st and August 1st, commencing February 1, 2016. The bonds mature annually at various amounts through February 1, 2032. The bonds are payable from revenues and all other moneys on deposit in any fund or account pursuant to this indenture. The principal balance on the Series 15 Refunding Lease Obligation Bond at June 30, 2019 was \$3,576,582.

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

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Series 2017 General Obligation Bonds

On July 6, 2017, the City of Selma issued \$4,000,000 Series 2017 General Obligation Bonds, bearing interest rates varying from 2.0% to 4.0% payable semi-annually on February 1, and August 1, commencing February 1, 2018. The bonds mature annually at various amounts through August 1, 2047. The bonds are general obligations of the City. Payable solely from property taxes levied by the City and collected by the County of Fresno. The principal balance on Series 2017 General Obligation Bonds at June 30, 2019 was \$3,925,000.

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

1. Debt Service Requirements

Debt service requirements on long-term debt at June 30, 2019 are as follows:

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Authority Governmental Activities Interest</u>	<u>Total</u>
2020	\$155,000	\$34,925	\$189,925
2021	185,000	25,719	210,719
2022	85,000	17,262	102,262
2023	60,000	10,450	70,450
2024	<u>65,000</u>	<u>3,575</u>	<u>68,575</u>
Totals	<u>\$550,000</u>	<u>\$91,931</u>	<u>\$641,931</u>

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>City Governmental Activities Interest</u>	<u>Total</u>
2020	\$ 227,727	\$110,516	\$ 338,243
2021	234,763	103,480	338,243
2022	242,018	96,225	338,243
2023	249,496	88,747	338,243
2024	257,205	81,038	338,243
2025-2029	1,410,268	280,947	1,691,215
2030-2032	<u>955,105</u>	<u>59,624</u>	<u>1,014,729</u>
Totals	<u>\$3,576,582</u>	<u>\$820,577</u>	<u>\$4,397,159</u>

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

Year Ending June 30,	Principal	City Governmental Activities Interest	Total
2020	\$ 85,000	\$ 139,012	\$ 224,012
2021	85,000	137,313	222,313
2022	90,000	135,562	225,562
2023	90,000	133,763	223,763
2024	90,000	131,963	221,963
2025-2029	495,000	614,412	1,109,412
2030-2034	600,000	511,838	1,111,838
2035-2039	725,000	388,969	1,113,969
2040-2044	855,000	248,262	1,103,262
2045-2048	810,000	66,400	876,400
Totals	<u>\$3,925,000</u>	<u>\$2,507,494</u>	<u>\$6,432,494</u>

1. Capital Leases

Capital leases at June 30, 2019, consisted of the following:

	Balance at July 1, 2018	Increases	Decreases	Balance at June 30, 2019	Due Within One Year
Tymco Inc.-street sweeper	\$ 115,383	\$	\$ 37,702	\$ 77,681	\$ 38,456
Bank of the West-surveillance camera	30,301		30,301		
Santander Leasing-Fire Truck	419,851		47,400	372,451	48,769
Umpqua Bank-computer equipment	93,615		19,963	73,652	10,157
Umpqua Bank-10 Ford Explorers, 1 F150 pick-up	<u>482,221</u>		<u>90,264</u>	<u>391,957</u>	<u>93,253</u>
	<u>\$1,141,371</u>	<u>\$</u>	<u>\$225,630</u>	<u>\$915,741</u>	<u>\$190,635</u>

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

2016 Capital Lease for Street Sweeper

In February, 2016 the City entered into a capital lease agreement with Tymco Inc. The purchase price of the equipment was \$250,502 and is payable over a period of five years. Semi-annual payments on the contract are \$13,249. The effective interest rate on the contract is 2.65% per annum. The balance outstanding at June 30, 2019, was \$77,681.

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The annual debt service requirements for the 2016 Capital Lease for the street sweeper at June 30, 2019 are as follows:

<u>Year ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2020	\$38,456	\$1,290	\$39,746
2021	<u>39,225</u>	<u>521</u>	<u>39,746</u>
	<u>\$77,681</u>	<u>\$1,811</u>	<u>\$79,492</u>

2015 Capital Lease for Surveillance Camera

In December, 2015 the City entered into a capital lease agreement with Bank of the West for the purchase of camera equipment with a purchase price of \$60,602. Monthly payments on the contract are \$1,220 for 60 months. No stated interest, but imputed at \$1,362 for the year. The balance outstanding as of June 30, 2019, was \$-0-.

2016 Capital Lease for Fire Truck

In March, 2016 the City entered into a capital lease agreement with Santander Leasing for a fire truck with a purchase price of \$510,694. Monthly payments of \$59,533 for 10 years. The effective interest rate 3.42% per annum. The balance outstanding at June 30, 2019, was \$372,451.

The annual debt service requirements for the 2016 Capital Lease for the fire truck at June 30, 2019 are as follows:

<u>Year ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2020	\$ 48,769	\$10,764	\$ 59,533
2021	50,179	9,354	59,533
2022	51,629	7,904	59,533
2023	53,121	6,412	59,533
2024	54,656	4,877	59,533
2025-2026	<u>114,097</u>	<u>4,970</u>	<u>119,067</u>
	<u>\$372,451</u>	<u>\$44,281</u>	<u>\$416,732</u>

2017 Capital Lease for Computer Equipment

In December, 2017 the City entered into a capital lease agreement with Umpqua Bank for computer equipment with a purchase price of \$103,223. Semi-annual payments of \$11,021 for five years. The effective interest rate of 2.33% per annum. The balance outstanding at June 30, 2019, was \$73,652.

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The annual debt service requirements for the 2017 Capital Lease for the computer equipment at June 30, 2019 are as follows:

<u>Year ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2020	\$10,157	\$ 864	\$11,021
2021	20,674	1,368	22,042
2022	21,161	881	22,042
2023	<u>21,660</u>	<u>382</u>	<u>22,042</u>
	<u>\$73,652</u>	<u>\$3,495</u>	<u>\$77,147</u>

2018 Capital Lease for Police Vehicles

In April, 2018 the City entered into a capital lease agreement with Umpqua for police vehicles with a purchase price of \$482,220. Semi-annual payments of \$53,685 for five years. The effective interest rate of 3.26% per annum. The balance outstanding at June 30, 2019, was \$.

The annual debt service requirements for the 2018 Capital Lease for the police vehicles at June 30, 2019 are as follows:

<u>Year ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2020	\$ 93,253	\$12,116	\$105,369
2021	96,342	9,027	105,369
2022	99,532	5,837	105,369
2023	<u>102,830</u>	<u>2,539</u>	<u>105,369</u>
	<u>\$391,957</u>	<u>\$29,519</u>	<u>\$421,476</u>

2. Contract Payable:

In July of 2015 the City entered into an agreement with the Consolidated Irrigation District (CID) to obtain from the District certain real property known as "Rockwell Pond." The agreement calls for the exchange of City owned property of a 38.73 acre parcel with a fair market value of \$534,000 and a payment of a non interest bearing note of \$200,000, payable in annual installments of \$50,000 for the years 2016 through 2019. The purpose of the exchange was for development of water retention and sewer drains. Balance owing on the note at June 30, 2019 was \$150,000.

3. Compensated Absences:

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

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4. Fiduciary Long-Term Debt

2001 Industrial Park Limited Obligation Improvement Bonds

The former Selma Redevelopment Agency issued limited obligation bonds in the amount of \$3,561,890. The interest rate was 5% and the final payment is scheduled for September 2040. Bonds outstanding at January, 2012 were transferred to the Successor Agency on February 1, 2012 due to the dissolution of the Redevelopment Agency. The balance outstanding at June 30, 2019 was \$2,785,000 and is held in the City's Redevelopment Successor Agency Private-Purpose Trust Funds.

Industrial Park Limited Obligation Improvement Bonds at June 30, 2019, consisted of the following:

<u>Balance</u> <u>June 30, 2018</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u> <u>June 30, 2019</u>
\$2,850,000	\$	\$65,000	\$2,785,000

2010A Tax Allocation Bonds

The former Selma Redevelopment Agency issued \$3,600,000 tax allocation bonds, with the rate of 2.875-5.750% to refund previous refunding bonds 2001A and 2004A. The bonds mature in September 2024. Bonds outstanding at June 30, 2019 was \$2,055,000 and are held in the City's Redevelopment Successor Agency Private-Purchase Trust Funds.

Tax Allocation Bonds at June 30, 2019, consisted of the following:

<u>Balance</u> <u>June 30, 2018</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u> <u>June 30, 2019</u>
\$2,340,000	\$	\$285,000	\$2,055,000

1994 Revenue Bonds

The 1994 Revenue Bonds were previously issued by the City of Selma Financing Authority to finance the prior Redevelopment Agency Housing Project. The debt is an obligation of the City's Redevelopment Successor Agency and thus appears in the Successor Agency Private-Purpose Trust Fund account. The principal balance of the 1994 Revenue Bonds was \$275,000.

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NOTE 8 – RISK MANAGEMENT

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

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

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

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

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

	<u>As of and for the Year Ended June 30, 2018</u>
Total Assets	<u>\$110,234,633</u>
Total Liabilities	\$ 92,209,231
Total Net Position	<u>18,025,402</u>
Total Liabilities and Net Position	<u>\$110,234,633</u>
Total Revenues for the Year	\$ 47,652,408
Total Expenses for the Year	<u>47,601,577</u>
Change in Net Position	<u>\$ 50,831</u>

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NOTE 9 – PENSION PLAN

General Information

Plan Description

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

Benefits Provided

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

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

Contributions

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

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For the year ended June 30, 2019, the contributions recognized as part of pension expense for the Plans are as follows:

	<u>Miscellaneous</u>	<u>Safety</u>	<u>Total</u>
Contributions – employer	\$605,902	\$738,141	\$1,344,043

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

As of June 30, 2019, the City reported net pension liabilities for its proportionate shares of the net pension liability of each Plan as follows:

	<u>Proportionate Share of Net Pension Liability</u>	
	<u>2018</u>	<u>2017</u>
Miscellaneous	\$ 6,928,797	\$ 7,123,581
Safety	<u>8,031,431</u>	<u>7,915,874</u>
Total Net Pension Liability	<u>\$14,960,228</u>	<u>\$15,039,455</u>

The City's net pension liability for each Plan is measured as the proportionate share of the net pension liability. The net pension liability of each of the Plans is measured as of June 30, 2018, and the total pension liability for each Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2017 rolled forward to June 30, 2018 using standard update procedures. The City's proportion of the net pension liability was based on a projection of the City's long-term share of contributions to the pension plans relative to the projected contributions of all participating employers, actuarially determined. The City's proportionate share of the net pension liability for each Plan as of June 30, 2017 and 2018 was as follows:

	<u>Miscellaneous</u>	<u>Safety</u>
Proportion – June 30, 2017	.130%	.144%
Proportion – June 30, 2018	.184%	.137%
Change – Increase (Decrease)	.054%	(.007)%

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For the year ended June 30, 2019, the City recognized pension expense of \$1,992,810. At June 30, 2019 the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

Deferred Outflows of Resources

	Deferred Employer Pension Contributions Made After Measurement Date	Changes of Assumptions	Differences Between Expected And Actual Experiences	Net Differences Between Projected Earnings and Actual on Pension Plan Investments	Total Pension Related Deferred Outflows
Miscellaneous Plan	\$ 696,260	\$ 789,901	\$265,845	\$34,254	\$1,786,260
Safety Plan	<u>881,886</u>	<u>788,025</u>	<u>172,569</u>	<u>54,377</u>	<u>1,896,857</u>
Total	<u>\$1,578,146</u>	<u>\$1,577,926</u>	<u>\$438,414</u>	<u>\$88,631</u>	<u>\$3,683,117</u>

Deferred Inflows of Resources

	Changes Of Assumptions	Differences Between Expected and Actual Experiences	Total Pension-related Deferred Inflows
Miscellaneous Plan	\$193,590	\$90,465	\$284,055
Safety Plan	<u>106,319</u>	<u>655</u>	<u>106,974</u>
Total	<u>\$299,909</u>	<u>\$91,120</u>	<u>\$391,029</u>

Measurement Period Ended June 30	Outflows (Inflows) of Resources	
	Safety Plans	Miscellaneous Plans
2019	\$ 734,987	\$ 680,800
2020	437,259	394,129
2021	(208,619)	(206,664)
2022	(55,630)	(62,320)
Thereafter	<u>0</u>	<u>0</u>
	<u>\$907,997</u>	<u>\$805,945</u>

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Actuarial Assumptions

For the measurement period ended June 30, 2018, the total pension liabilities were determined by rolling forward the June 30, 2017 total pension liability. The June 30, 2018 total pension liability was based on the following actuarial methods and assumptions:

	<u>All Plans (3)</u>
Valuation Date	June 30, 2017
Measurement Date	June 30, 2018
Actuarial Cost Method	Entry-Age Normal Cost Method
Actuarial Assumptions:	
Discount Rate	7.15 %
Inflation	2.75 %
Projected Salary Increase	(1)
Investment Rate of Return	7.5% (2)
Mortality	Derived using CalPERS'
	Membership Data for all funds
Post Retirement Benefit Increase	Contract COLA up to 2. 50% until
	Purchasing Power Protection
	Allowance Floor on Purchasing
	Power applies, 2.50% thereafter

- (1) Depending on age, service and type of employment
- (2) Net of pension plan investment expenses, including inflation
- (3) The mortality table used was developed based on CalPERS' specific data. The table includes 20 years of mortality improvements using Society of Actuaries Scale BB. For more details on this table, please refer to the CalPERS experience study report available on CalPERS website.
- (4) All of the City's plan for Miscellaneous and Safety employed the same assumptions

All other actuarial assumptions used in the June 30, 2017 valuation were based on the results of an actuarial experience study for the period 1997 to 2011, including updates to salary increase, mortality and retirement rates. Further details of the Experience Study can be found on the CalPERS website under Forms and Publications.

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Discount Rate

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

Long-Term Expected Rate of Return

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

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Such cash flows were developed assuming that both members and employers will make their required contributions on time and as scheduled in all future years. Using historical returns of all the funds' asset classes, expected compound geometric returns were calculated over the short-term (first 10 years) and the long-term (11-60 years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the rounded single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equal to the single equivalent rate calculated above and adjusted to account for assumed administrative expenses.

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

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

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

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

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

	<u>Miscellaneous</u>	<u>Safety</u>
1% Decrease	6.15%	6.15%
Net Pension Liability	\$11,129,571	\$12,192,878
Current Discount Rate	7.15%	7.15%
Net Pension Liability	\$6,928,797	\$8,031,431
1% Increase	8.15%	8.15%
Net Pension Liability	\$3,461,127	\$4,621,870

Pension Plan Fiduciary Net Position

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

Payable to the Pension Plan

At June 30, 2019, the City reported a payable of \$-0- for the outstanding amount of contributions to the pension plan required for the year ended June 30, 2019.

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NOTE 10 – OTHER POST EMPLOYMENT BENEFITS (OPEB)

Plan Description

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

The City offers medical, dental, and vision coverage to qualifying retirees. The City is obligated to contribute toward the cost of retiree medical coverage for the retiree's lifetime or until coverage is discontinued. The City has an "unequal contribution" resolution with CalPERS, executed in 2001. This resolution defines the City's contribution toward active employee medical premiums to be the PEMHCA minimum employer contribution (MEC). The MEC was \$136 per month in 2019.

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

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

The amount payable by the City for retirees was \$113.05 per month for 2018.

Employees Covered

As of June 30, 2019 actuarial valuation, the following current and former employees were covered by the benefit terms under the plan:

Active employees	94
Retirees	31
Retirees waiving coverage	<u>34</u>
Total	<u>159</u>

Net OPEB Liability

The City's net OPEB liability was measured as of June 30, 2018, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of June 30, 2018.

Actuarial Assumptions:

The total OPEB liability in the June 30, 2018 actuarial valuation was determined using the following actuarial methods of assumptions:

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Valuation Date	June 30, 2018
Funding Method	Entry Age Normal Cost, level percentage of pay
Asset Valuation Method	Market value of assets (\$0; plan is not yet funded)
Discount Rate	3.56% as of June 30, 2017 3.62% as of June 30, 2018
Participants Valued	Only current active employees and retired participants and covered dependents are valued. No future entrants are considered in this valuation.
Salary Increase	3.25% per year, since benefits do not depend on salary, this is used only to allocate the cost of benefits between service years.
Assumed Wage Inflation	3.0% per year; a component of assumed salary increases
General Inflation Rate	2.75% per year
Healthcare Cost Trend Rates	7.50% as of January 1, 2019, decreasing .50% per year to 5.00% for years 2024 and thereafter
Mortality Improvements	MacLeod Watts Scale applied generationally from 2008.
Medicare Eligibility	Absent contrary data, all individuals are assumed to be eligible for Medicare Part A and Part B at age 65

Discount Rate

The City is currently financing its OPEB liability on a pay-as-you-go basis. The discount rate used in this valuation is based on the Fidelity Muni Bond AA 20 Year maturity yield. As of the beginning and end of the Measurement Period, use of this index results in discount rates of 3.56% as of June 30, 2017 and 3.62% as of June 30, 2018.

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Changes in the OPEB Liability

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

	Increase (Decrease)		
	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability/(Asset) (c) = (a) - (b)
Balance at June 30, 2018 (Measurement Date June 30, 2017)	<u>\$5,244,093</u>	<u>\$</u>	<u>\$5,244,093</u>
Changes recognized for the measurement period:			
Service cost	329,996		329,996
Interest	196,593		196,593
Changes of assumptions	(50,785)		(50,785)
Benefit payments	<u>(103,626)</u>	<u></u>	<u>(103,626)</u>
Net Changes	<u>372,178</u>	<u></u>	<u>372,178</u>
Balance at June 30, 2019 (Measurement Date June 30, 2018)	<u>\$5,616,271</u>	<u>\$</u>	<u>\$5,616,271</u>

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

The discount rate used for the fiscal year end 2019 is 3.62%. The following presents the net OPEB liability of the City if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate, for measurement period ended June 30, 2018:

	1% Decrease (2.62%)	Current Discount Rate (3.62%)	1% Increase (4.62%)
Total OPEB Liability	\$6,560,032	\$5,616,271	\$4,862,478
Net OPEB Liability	\$6,560,032	\$5,616,271	\$4,862,478

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

The healthcare cost trend was assumed to start at 7.5% (effective January 1, 2019) and grade down to 5% for years 2024 and thereafter. The following presents the net OPEB liability of the City, as well as what the City's net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rates:

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	<u>1% Decrease</u>	<u>Current Healthcare Cost Trend Rates</u>	<u>1% Increase</u>
Total OPEB Liability	\$4,657,790	\$5,616,271	\$7,204,462
Net OPEB Liability	\$4,657,790	\$5,616,271	\$7,204,462

Payable to the OPEB Plan

At June 30, 2019, the City reported a payable of \$0 for the outstanding amount of contributions to the OPEB plan required for the year ended June 30, 2019.

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

For the fiscal year ended June 30, 2019, the City recognized OPEB expense of \$454,824. As of fiscal year ended June 30, 2019, the City reported deferred outflows and inflows of resources related to OPEB from the following sources.

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
OPEB contributions subsequent to measurement date	\$129,028	\$
Changes of assumptions	<u> </u>	<u>459,659</u>
Total	<u>\$129,028</u>	<u>\$459,659</u>

The \$129,028 reported as deferred outflows of resources related to contributions subsequent to the June 30, 2018 measurement date will be recognized as a reduction of the net OPEB liability during the fiscal year ending June 30, 2020. Other amounts reported as deferred outflows of resources related to OPEB will be recognized as expense as follows:

<u>Fiscal Year Ended June 30:</u>	<u>Net Deferred Outflows/(Inflows) of Resources</u>
2020	\$ (71,765)
2021	(71,765)
2022	(71,765)
2023	(71,765)
2024	(71,765)
Thereafter	<u>(100,834)</u>
Total	<u><u>\$(459,659)</u></u>

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NOTE 11 – COMMITMENTS AND CONTINGENCIES

Contingencies

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

Litigation

No reportable litigation was pending against the City at June 30, 2019.

NOTE 12 – CONTINGENT LIABILITIES

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

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REQUIRED SUPPLEMENTARY INFORMATION

CITY OF SELMA
Schedule of Revenues, Expenditures, and Changes in
Fund Balance – Budget and Actual
General Fund
For the Year Ended June 30, 2019

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	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Taxes	\$ 9,338,991	\$ 9,338,991	\$10,607,435	\$1,268,444
Licenses and permits	366,300	366,300	380,991	14,691
Intergovernmental	125,000	125,000	132,782	7,782
Charges for services	469,453	469,453	601,953	132,500
Fines	10,500	10,500	37,696	27,196
Franchise fees	901,940	901,940	877,895	(24,045)
Revenue for use of money and property	29,800	29,800	116,093	86,293
Miscellaneous	<u>27,050</u>	<u>27,050</u>	<u>51,520</u>	<u>24,470</u>
Total revenues	<u>11,269,034</u>	<u>11,269,034</u>	<u>12,806,365</u>	<u>1,537,331</u>
Expenditures				
General government	2,068,704	2,068,704	2,073,341	(4,637)
Public safety	9,116,100	9,116,100	8,761,587	354,513
Public works	938,594	935,594	933,510	2,084
Community development	552,640	552,640	591,487	(38,847)
Recreation	576,162	539,162	539,888	(726)
Capital outlay	45,000	48,000	50,301	(2,301)
Debt service:				
Principal	220,901	220,901	220,901	
Interest and fiscal charges	<u>117,342</u>	<u>117,342</u>	<u>117,342</u>	
Total expenditures	<u>13,635,443</u>	<u>13,598,443</u>	<u>13,288,357</u>	<u>310,086</u>
Excess (deficiency) of revenues over (under) expenditures	(2,366,409)	(2,329,409)	(481,992)	1,847,417
Other financing sources (uses)				
Operating transfers in	2,538,909	2,538,909	2,493,909	(45,000)
Operating transfers out	<u>(172,500)</u>	<u>(209,500)</u>	<u>(209,500)</u>	
Total other financing sources (uses)	<u>2,366,409</u>	<u>2,329,409</u>	<u>2,284,409</u>	<u>(45,000)</u>
Net change in fund balance			1,802,417	1,802,417
Fund balance, beginning of year	<u>2,763,856</u>	<u>2,763,856</u>	<u>2,763,856</u>	
Fund balance, end of year	<u>\$ 2,763,856</u>	<u>\$ 2,763,856</u>	<u>\$ 4,566,273</u>	<u>\$1,802,417</u>

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CITY OF SELMA
Schedule of Revenues, Expenditures, and Changes in
Fund Balance – Budget and Actual
ATP 17-089
For the Year Ended June 30, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$	\$	\$320,478	\$ 320,478
Miscellaneous			<u>243,820</u>	<u>243,820</u>
Total revenues			<u>564,298</u>	<u>564,298</u>
Expenditures				
Community Development			293,770	(293,770)
Capital outlay			<u>208,828</u>	<u>(208,828)</u>
Total expenditures			<u>502,598</u>	<u>(502,598)</u>
Excess (deficiency) of revenues over (under) expenditures			61,700	61,700
Other financing sources (uses)				
Operating transfers in				
Operating transfers out				
Total other financing sources (uses)				
Net change in fund balance			61,700	61,700
Fund balance, beginning of year	<u>(61,700)</u>	<u>(61,700)</u>	<u>(61,700)</u>	
Fund balance, end of year	<u><u>\$(61,700)</u></u>	<u><u>\$(61,700)</u></u>	<u><u>\$</u></u>	<u><u>\$ 61,700</u></u>

CITY OF SELMA
Schedule of Revenues, Expenditures, and Changes in
Fund Balance – Budget and Actual
Police Station Construction
For the Year Ended June 30, 2019

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	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Revenue for use of money and property	\$	\$	\$ 91,162	\$ 91,162
Total revenues			91,162	91,162
Expenditures				
Capital outlay			223,937	(223,937)
Total expenditures			223,937	(223,937)
Excess (deficiency) of revenues over (under) expenditures			(132,775)	(132,775)
Other financing sources (uses)				
Operating transfers in			3,015,582	3,015,582
Total other financing sources (uses)			3,015,582	3,015,582
Net change in fund balance			2,882,807	2,882,807
Fund balance, beginning of year	3,481,436	3,481,436	3,481,436	
Fund balance, end of year	\$3,481,436	\$3,481,436	\$6,364,243	\$2,882,807

CITY OF SELMA
Schedule of Revenues, Expenditures, and Changes in
Fund Balance – Budget and Actual
2017 Bond PD Station
For the Year Ended June 30, 2019

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	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Revenue for use of money and property	\$	\$	\$ 91,020	\$91,020
Total revenues			91,020	91,020
Expenditures				
Capital outlay				
Total expenditures				
Excess (deficiency) of revenues over (under) expenditures			91,020	91,020
Other financing sources (uses)				
Proceeds from general obligation bonds				
Bond issuance costs				
Total other financing sources (uses)				
Net change in fund balance			91,020	91,020
Fund balance, beginning of year	3,877,945	3,877,945	3,877,945	
Fund balance, end of year	<u>\$3,877,945</u>	<u>\$3,877,945</u>	<u>\$3,968,965</u>	<u>\$91,020</u>

CITY OF SELMA
Required Supplementary Information
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan – Last 10 Years*
For the Year Ended June 30, 2019

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

	Miscellaneous				
	2019	2018	2017	2016	2015
Plan's Proportion of the Net Pensions Liability (Asset)	.18385%	.17582%	.18473%	.19888%	.07296%
Plan's Proportion share of the Net Pension Liability (Asset)	\$6,928,797	\$7,123,581	\$6,417,380	\$5,456,437	\$4,540,156
Plan's Covered Employee Payroll	\$2,033,498	\$1,694,454	\$1,609,297	\$1,636,530	\$1,470,465
Plan's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered-Employee Payroll	340.73%	420.41%	398.77 %	333.42%	308.76%
Plan's Proportionate Share of the Fiduciary Net Position as a Percentage of the Plan's Total Pension Liability	67.72%	65.86%	66.99%	71.14%	76.31%
	Safety				
	2019	2018	2017	2016	2015
Plan's Proportion of the Net Pensions Liability (Asset)	.13688%	.14971%	.13159 %	.12509%	.07659%
Plan's Proportion share of the Net Pension Liability (Asset)	\$8,031,431	\$7,915,874	\$6,815,312	\$5,154,581	\$4,765,927
Plan's Covered Employee Payroll	\$3,727,327	\$3,505,756	\$2,878,438	\$3,453,182	\$3,379,336
Plan's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered-Employee Payroll	215.47%	225.80%	236.77%	149.27%	141.03%
Plan's Proportionate Share of the Fiduciary Net Position as a Percentage of the Plan's Total Pension Liability	74.94%	73.95%	75.04%	80.18%	81.42%

*Fiscal year 2015 was the 1st year of implementation, therefore only five years are shown.

CITY OF SELMA
Required Supplementary Information
Schedule of Funding Progress PERS Information
For the Year Ended June 30, 2019

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Schedule Contributions

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

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

Notes to Schedule

The actuarial methods and assumptions used to set the actuarially determined contributions for Fiscal Year 2017-18 were derived from the June 30, 2015 funding valuation report.

Actuarial Cost Method	Entry Age Normal
Amortization Method/Period	For details, see June 30, 2015 Funding Valuation Report
Asset Valuation Method	Actuarial Value of Assets. For details, see June 30, 2015 Funding Valuation Report.
Inflation	2.75%
Salary Increases	Varies by Entry Age and Service
Payroll Growth	3.00%
Investment Rate of Return	7.5%, Net of Pension Plan Investment and Administrative Expenses; Includes Inflation.
Retirement Age	The probabilities of Retirement are based on the 2014 CalPERS Experience Study for the period from 1997 to 2011.
Mortality	The probabilities of mortality are based on the 2014 CalPERS Experience Study for the period from 1997 to 2011. Pre-retirement and Post-retirement mortality rates include 20 years of projected mortality improvement using Scale BB published by the Society of Actuaries.

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

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		Measurement Period Ending	
		June 30, 2018	June 30, 2017
Total OPEB Liability			
Service cost		\$ 329,996	\$ 375,557
Interest cost		196,593	164,777
Assumption changes		(50,785)	(546,300)
Benefit payments		<u>(103,626)</u>	<u>(34,854)</u>
	Net change in total OPEB liability	372,178	(40,820)
	Total OPEB liability – beginning	<u>5,244,093</u>	<u>5,284,913</u>
	Total OEPB liability – ending (a)	<u>\$5,616,271</u>	<u>\$5,244,093</u>
Fiduciary Net Position			
Employer contributions		\$ 103,626	\$ 34,854
Benefit payments		<u>(103,626)</u>	<u>(34,854)</u>
		<u>\$ 0</u>	<u>\$ 0</u>
	Net OPEB (asset) liability – ending (a)-(b)	<u>\$5,616,271</u>	<u>\$5,244,093</u>
	Covered-employee payroll	\$6,330,599	\$6,169,019
	Net OPEB liability as a percentage of covered-employee payroll	88.72%	85.01%

Notes to Schedule:

Changes in Assumptions

The discount rate was changed from 3.56% as of June 30, 2017 to 3.62% as of June 30, 2018, based on the published change in return for the applicable municipal bond index.

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

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

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	Year Ended	
	June 30, 2019	June 30, 2018
Actuarially Determined Contribution (ADC)	\$ 454,824	\$ 474,673
Contributions in relation to the ADC	<u>(129,028)</u>	<u>(103,626)</u>
Contribution deficiency (excess)	<u>\$ 325,796</u>	<u>\$ 371,047</u>
Covered-employee payroll	<u>\$6,330,599</u>	<u>\$6,169,019</u>
Contributions as a percentage of covered-employee payroll	2.04%	1.68%

Notes to Schedule:

Actuarial methods and assumptions used to set the actuarially determined contributions for Fiscal Year 2019 were from the June 30, 2018 actuarial valuation.

Methods and assumptions used to determine contributions:

Valuation Date	June 30, 2018
Funding Method	Entry Age Normal Cost, level percent of pay
Asset Valuation Method	Market value of assets (\$0; plan is not yet funded)
Discount Rate	3.56% as of June 30, 2017 3.62% as of June 30, 2018
Participants Valued	Only current active employees and retired participants and covered dependents are valued. No future entrants are considered in this valuation.
Salary Increase	3.25% per year, since benefits do not depend on salary, this is used only to allocate the cost of benefits between service years
Assumed Wage Inflation	3.0% per year; a component of assumed salary increases
General Inflation Rate	2.75% per year

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COMBINING STATEMENTS AS SUPPLEMENTARY INFORMATION

CITY OF SELMA
Combining Balance Sheet –
Nonmajor Governmental Funds
June 30, 2019

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	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total Nonmajor Governmental Funds
Assets				
Cash and investments	\$6,504,353	\$613,216	\$4,684,481	\$11,802,050
Cash with fiscal agent		165,334		165,334
Accounts receivable	3,885		6,427	10,312
Interfund receivables			3,200	3,200
Due from other agencies	613,105			613,105
Total assets	<u>\$7,121,343</u>	<u>\$778,550</u>	<u>\$4,694,108</u>	<u>\$12,594,001</u>
Liabilities				
Accounts payable	\$ 242,752	\$	\$ 22,521	\$ 265,273
Accrued wages/benefits	41,582			41,582
Interfund payables	428,228		29,160	457,388
Other liabilities	5,000			5,000
Total liabilities	<u>717,562</u>	<u></u>	<u>51,681</u>	<u>769,243</u>
Fund balance				
Restricted for:				
Streets and roads	5,001,246		1,591,682	6,592,928
Public safety	634,760			634,760
Community development	679,548			679,548
Capital projects			1,903,990	1,903,990
Committed for:				
Streets and roads	22,979			22,979
Community development	54,060			54,060
Debt service		778,550		778,550
Recreation	12,456			12,456
Capital projects			565,338	565,338
Assigned for:				
Equipment replacement			608,935	608,935
Unassigned	(1,268)		(27,518)	(28,786)
Total fund balance	<u>6,403,781</u>	<u>778,550</u>	<u>4,642,427</u>	<u>11,824,758</u>
Total liabilities and fund balance	<u>\$7,121,343</u>	<u>\$778,550</u>	<u>\$4,694,108</u>	<u>\$12,594,001</u>

CITY OF SELMA
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance –
Nonmajor Governmental Funds
For the Year Ended June 30, 2019

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	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues				
Taxes	\$ 2,667,568	\$	\$	\$ 2,667,568
Intergovernmental	2,391,589		15,000	2,406,589
Charges for services	393,121		301,566	694,687
Fines	7,328			7,328
Revenue for use of money and property	84,515	7,053	54,909	146,477
Assessment payments		441,629		441,629
Miscellaneous	<u>240,596</u>	<u>6,811</u>	<u>341,493</u>	<u>588,900</u>
Total revenues	<u>5,784,717</u>	<u>455,493</u>	<u>712,968</u>	<u>6,953,178</u>
Expenditures				
General government	158,888	8,232		167,120
Public safety	780,545		48,640	829,185
Public works	981,513		129,086	1,110,599
Community development	259,586		29,752	289,338
Recreational			39,920	39,920
Capital outlay	1,092,400		798,519	1,890,919
Debt service:				
Principal	137,663	225,000	68,003	430,666
Interest and fiscal charges	<u>27,239</u>	<u>152,437</u>	<u>4,804</u>	<u>184,480</u>
Total expenditures	<u>3,437,834</u>	<u>385,669</u>	<u>1,118,724</u>	<u>4,942,227</u>
Excess (deficiency) of revenues over (under) expenditures	2,346,883	69,824	(405,756)	2,010,951
Other financing sources (uses)				
Sale of capital assets			3,765	3,765
Operating transfers in	684,201	161,824	180,320	1,026,345
Operating transfers out	<u>(2,162,330)</u>	<u>(161,824)</u>	<u>(10,273)</u>	<u>(2,334,427)</u>
Total other financing sources (uses)	<u>(1,478,129)</u>	<u></u>	<u>173,812</u>	<u>(1,304,317)</u>
Net change in fund balance	868,754	69,824	(231,944)	706,634
Fund balance, beginning of year	<u>5,535,027</u>	<u>708,726</u>	<u>4,874,371</u>	<u>11,118,124</u>
Fund balance, end of year	<u>\$ 6,403,781</u>	<u>\$ 778,550</u>	<u>\$4,642,427</u>	<u>\$11,824,758</u>

CITY OF SELMA
Combining Balance Sheet –
Nonmajor Special Revenue Funds
June 30, 2019

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	<u>Traffic Safety</u>	<u>Redevelopment Administration</u>	<u>Public Safety</u>	<u>Sidewalk Repair Funds</u>	<u>AB 1913 Grant</u>	<u>Street Maintenance Fund</u>	<u>Street Gas Tax</u>	<u>Road Maintenance & Rehabilitation</u>	<u>Street LTF</u>
Assets									
Cash and investments	\$7,328	\$	\$6,742	\$22,439	\$80,246	\$260,591	\$732,768	\$527,703	\$2,825,107
Accounts receivable				540		390			
Due from other agencies		<u>60,807</u>							<u>52,523</u>
Total assets	<u>7,328</u>	<u>60,807</u>	<u>6,742</u>	<u>22,979</u>	<u>80,246</u>	<u>260,981</u>	<u>732,768</u>	<u>527,703</u>	<u>2,877,630</u>
Liabilities									
Accounts payable						53,559			
Accrued wages/benefits		1,748			3,226	13,811	2,657		
Interfund payables		59,059							
Other liabilities						<u>5,000</u>			
Total liabilities		<u>60,807</u>			<u>3,226</u>	<u>72,370</u>	<u>2,657</u>		
Fund balance									
Restricted for:									
Streets and roads	7,328					188,611	730,111	527,703	2,877,630
Public safety			6,742		77,020				
Community development									
Committed for:									
Streets and roads				22,979					
Community development									
Recreation									
Unassigned									
Total fund balance	<u>7,328</u>		<u>6,742</u>	<u>22,979</u>	<u>77,020</u>	<u>188,611</u>	<u>730,111</u>	<u>527,703</u>	<u>2,877,630</u>
Total liabilities and fund balance	<u>\$7,328</u>	<u>\$60,807</u>	<u>\$6,742</u>	<u>\$22,979</u>	<u>\$80,246</u>	<u>\$260,981</u>	<u>\$732,768</u>	<u>\$527,703</u>	<u>\$2,877,630</u>

CITY OF SELMA
Combining Balance Sheet –
Nonmajor Special Revenue Funds
June 30, 2019

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	Street Measure C	Reg Safe Trans Program (RSTP)	CID Groundwater Surcharge	CFD 2006-1 Vineyard Estates	Landscape and Lighting Assessment	Abandoned Vehicle Abatement	CDBG Grant	Recycling Grant	ABC Grant
Assets									
Cash and investments	\$716,633	\$	\$556,224	\$53,455	\$93,162	\$4,770	\$	\$17,744	\$
Accounts receivable									
Due from other agencies	<u>49,572</u>	<u>7,500</u>					<u>80,986</u>		<u>4,774</u>
Total assets	<u>766,205</u>	<u>7,500</u>	<u>556,224</u>	<u>53,455</u>	<u>93,162</u>	<u>4,770</u>	<u>80,986</u>	<u>17,744</u>	<u>4,774</u>
Liabilities									
Accounts payable	100,009				10,513			2,145	
Accrued wages/benefits					6,662				
Interfund payables		3,833					81,080		4,774
Other liabilities									
Total liabilities	<u>100,009</u>	<u>3,833</u>			<u>17,175</u>		<u>81,080</u>	<u>2,145</u>	<u>4,774</u>
Fund balance									
Restricted for:									
Streets and roads	666,196	3,667							
Public safety						4,770			
Community development			556,224		75,987			15,599	
Committed for:									
Streets and roads									
Community development				53,455					
Recreation									
Unassigned							(94)		
Total fund balance	<u>666,196</u>	<u>3,667</u>	<u>556,224</u>	<u>53,455</u>	<u>75,987</u>	<u>4,770</u>	<u>(94)</u>	<u>15,599</u>	
Total liabilities and fund balance	<u>\$766,205</u>	<u>\$7,500</u>	<u>\$556,224</u>	<u>\$53,455</u>	<u>\$93,162</u>	<u>\$4,770</u>	<u>\$80,986</u>	<u>\$17,744</u>	<u>\$4,774</u>

CITY OF SELMA
Combining Balance Sheet –
Nonmajor Special Revenue Funds
June 30, 2019

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	HSIP Grant	Small Business Support Center	DOJ Bynes Grant	Foreclosed Homes Project	Sports Hall of Fame	ACT Program	Selma Activities League	Citizens Tax Initiative	Total Nonmajor Special Revenue Funds
Assets									
Cash and investments	\$	\$605	\$	\$28,783	\$3,351	\$	\$15,630	\$551,072	\$6,504,353
Accounts receivable				2,955					3,885
Due from other agencies	<u>232,798</u>	<u> </u>	<u>7,890</u>	<u> </u>	<u> </u>	<u>41,782</u>	<u> </u>	<u>74,473</u>	<u>613,105</u>
Total assets	<u>232,798</u>	<u>605</u>	<u>7,890</u>	<u>31,738</u>	<u>3,351</u>	<u>41,782</u>	<u>15,630</u>	<u>625,545</u>	<u>7,121,343</u>
Liabilities									
Accounts payable						501	6,525	69,500	242,752
Accrued wages/benefits						3,661		9,817	41,582
Interfund payables	232,798		7,890			38,794			428,228
Other liabilities	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u>5,000</u>
Total liabilities	<u>232,798</u>	<u> </u>	<u>7,890</u>	<u> </u>	<u> </u>	<u>42,956</u>	<u>6,525</u>	<u>79,317</u>	<u>717,562</u>
Fund balance									
Restricted for:									
Streets and roads									5,001,246
Public safety								546,228	634,760
Community development				31,738					679,548
Committed for:									
Streets and roads									22,979
Community development		605							54,060
Recreation					3,351		9,105		12,456
Unassigned	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u>(1,174)</u>	<u> </u>	<u> </u>	<u>(1,268)</u>
Total fund balance	<u> </u>	<u>605</u>	<u> </u>	<u>31,738</u>	<u>3,351</u>	<u>(1,174)</u>	<u>9,105</u>	<u>546,228</u>	<u>6,403,781</u>
Total liabilities and fund balance	<u>\$232,798</u>	<u>\$605</u>	<u>\$7,890</u>	<u>\$31,738</u>	<u>\$3,351</u>	<u>\$41,782</u>	<u>\$15,630</u>	<u>\$625,545</u>	<u>\$7,121,343</u>

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CITY OF SELMA
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance –
Nonmajor Special Revenue Funds
For the Year Ended June 30, 2019

	Traffic Safety	Successor Agency Administration	Public Safety	Sidewalk Repair Funds	AB 1913 Grant	Street Maintenance Fund	Street Gas Tax
Revenues							
Taxes	\$	\$	\$ 48,742	\$	\$	\$	\$ 496,690
Intergovernmental					158,747		
Charges for services						173,716	
Fines	7,328						
Revenue for use of money and property							10,469
Miscellaneous		<u>60,807</u>		<u>1,385</u>		<u>8,591</u>	
Total revenues	<u>7,328</u>	<u>60,807</u>	<u>48,742</u>	<u>1,385</u>	<u>158,747</u>	<u>182,307</u>	<u>507,159</u>
Expenditures							
General government							
Public safety					125,704		
Public works						872,181	59,847
Community development		60,807					
Capital outlay							
Debt service:							
Principal							
Interest and fiscal charges							
Total expenditures		<u>60,807</u>			<u>125,704</u>	<u>872,181</u>	<u>59,847</u>
Excess (deficiency) of revenues over (under) expenditures	7,328		48,742	1,385	33,043	(689,874)	447,312
Other financing sources (uses)							
Operating transfers in						684,201	
Operating transfers out			(42,000)		(10,273)		(261,852)
Total other financing sources (uses)			<u>(42,000)</u>		<u>(10,273)</u>	<u>684,201</u>	<u>(261,852)</u>
Net change in fund balance	7,328		6,742	1,385	22,770	(5,673)	185,460
Fund balance, beginning of year				<u>21,594</u>	<u>54,250</u>	<u>194,284</u>	<u>544,651</u>
Fund balance, end of year	<u>\$7,328</u>	<u>\$</u>	<u>\$ 6,742</u>	<u>\$22,979</u>	<u>\$ 77,020</u>	<u>\$ 188,611</u>	<u>\$ 730,111</u>

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CITY OF SELMA
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance –
Nonmajor Special Revenue Funds
For the Year Ended June 30, 2019

	Road Maintenance & Rehabilitation	Street LTF	Street Measure C	Reg Safe Trans Program (RSTP)	CID Groundwater Surcharge	CFD 2006-1 Vineyard Estates	Landscape And Lighting Assessment	Abandoned Vehicle Abatement
Revenues								
Taxes	\$	\$	\$	\$	\$	\$23,205	\$241,143	\$
Intergovernmental	426,065	637,220	623,788	130,011				
Charges for services					216,605			
Fines								
Revenue for use of money and property	7,553	40,435	10,257		7,961			
Miscellaneous								
Total revenues	<u>433,618</u>	<u>677,655</u>	<u>634,045</u>	<u>130,011</u>	<u>224,566</u>	<u>23,205</u>	<u>241,143</u>	<u></u>
Expenditures								
General government								
Public safety								
Public works		11,477	38,008					
Community development							165,156	
Capital outlay		274,883	547,211	130,011				
Debt service:								
Principal								
Interest and fiscal charges								
Total expenditures	<u></u>	<u>286,360</u>	<u>585,219</u>	<u>130,011</u>	<u></u>	<u></u>	<u>165,156</u>	<u></u>
Excess (deficiency) of revenues over (under) expenditures	433,618	391,295	48,826		224,566	23,205	75,987	
Other financing sources (uses)								
Operating transfers in								
Operating transfers out		(142,032)	(280,317)					
Total other financing sources (uses)	<u></u>	<u>(142,032)</u>	<u>(280,317)</u>	<u></u>	<u></u>	<u></u>	<u></u>	<u></u>
Net change in fund balance	433,618	249,263	(231,491)		224,566	23,205	75,987	
Fund balance, beginning of year	<u>94,085</u>	<u>2,628,367</u>	<u>897,687</u>	<u>3,667</u>	<u>331,658</u>	<u>30,250</u>	<u></u>	<u>4,770</u>
Fund balance, end of year	<u>\$527,703</u>	<u>\$2,877,630</u>	<u>\$ 666,196</u>	<u>\$ 3,667</u>	<u>\$556,224</u>	<u>\$53,455</u>	<u>\$ 75,987</u>	<u>\$4,770</u>

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CITY OF SELMA
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance –
Nonmajor Special Revenue Funds
For the Year Ended June 30, 2019

	CDBG Grant	Recycling Grant	ABC Grant	HSIP Grant	Small Business Support Center	DOJ Brynes Grant	ATP Planning Grant
Revenues							
Taxes	\$	\$	\$	\$	\$	\$	\$
Intergovernmental	128,833	12,980	9,427	11,368		7,890	
Charges for services							
Fines							
Revenue for use of money and property							
Miscellaneous							
Total revenues	<u>128,833</u>	<u>12,980</u>	<u>9,427</u>	<u>11,368</u>	<u>—</u>	<u>7,890</u>	<u>—</u>
Expenditures							
General government							
Public safety			9,427			7,890	
Public works							
Community development		5,923					27,700
Capital outlay	128,927			11,368			
Debt service:							
Principal							
Interest and fiscal charges							
Total expenditures	<u>128,927</u>	<u>5,923</u>	<u>9,427</u>	<u>11,368</u>	<u>—</u>	<u>7,890</u>	<u>27,700</u>
Excess (deficiency) of revenues over (under) expenditures	(94)	7,057					(27,700)
Other financing sources (uses)							
Operating transfers in							
Operating transfers out							
Total other financing sources (uses)							
Net change in fund balance	(94)	7,057					(27,700)
Fund balance, beginning of year		<u>8,542</u>			<u>605</u>		<u>27,700</u>
Fund balance, end of year	<u>\$ (94)</u>	<u>\$15,599</u>	<u>\$</u>	<u>\$</u>	<u>\$605</u>	<u>\$</u>	<u>\$</u>

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CITY OF SELMA
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance –
Nonmajor Special Revenue Funds
For the Year Ended June 30, 2019

	Foreclosed Homes Project	Sports Hall of Fame	ACT Program	Selma Activities League	Housing Related Parks Program	Citizens Tax Initiative	Total Nonmajor Special Revenue Funds
Revenues							
Taxes	\$	\$	\$	\$	\$	\$ 1,857,788	\$ 2,667,568
Intergovernmental				20,000	225,260		2,391,589
Charges for services	2,800						393,121
Fines							7,328
Revenue for use of money and property						7,840	84,515
Miscellaneous	<u>3,500</u>	<u> </u>	<u>151,151</u>	<u> </u>	<u> </u>	<u>15,162</u>	<u>240,596</u>
Total revenues	<u>6,300</u>	<u> </u>	<u>151,151</u>	<u>20,000</u>	<u>225,260</u>	<u>1,880,790</u>	<u>5,784,717</u>
Expenditures							
General government	5,258			16,500	137,130		158,888
Public safety			152,709			484,815	780,545
Public works							981,513
Community development							259,586
Capital outlay							1,092,400
Debt service:							
Principal						137,663	137,663
Interest and fiscal charges						<u>27,239</u>	<u>27,239</u>
Total expenditures	<u>5,258</u>	<u> </u>	<u>152,709</u>	<u>16,500</u>	<u>137,130</u>	<u>649,717</u>	<u>3,437,834</u>
Excess (deficiency) of revenues over (under) expenditures	1,042		(1,558)	3,500	88,130	1,231,073	2,346,883
Other financing sources (uses)							
Operating transfers in							684,201
Operating transfers out						(1,425,856)	(2,162,330)
Total other financing sources (uses)						<u>(1,425,856)</u>	<u>(1,478,129)</u>
Net change in fund balance	1,042		(1,558)	3,500	88,130	(194,783)	868,754
Fund balance, beginning of year	<u>30,696</u>	<u>3,351</u>	<u>384</u>	<u>5,605</u>	<u>(88,130)</u>	<u>741,011</u>	<u>5,535,027</u>
Fund balance, end of year	<u>\$31,738</u>	<u>\$3,351</u>	<u>\$ (1,174)</u>	<u>\$ 9,105</u>	<u>\$</u>	<u>\$ 546,228</u>	<u>\$ 6,403,781</u>

CITY OF SELMA
Combining Balance Sheet –
Nonmajor Debt Service Funds
June 30, 2019

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	1994 Debt Service	Assessment 91-2 Highland Debt Service	Assessment 92-1 Dancer II Debt Service	Assessment 92-1 Dancer III Debt Service	Assessment 92-1 Watermain Debt Service
Assets					
Cash and investments	\$ 87,215	\$86,684	\$24,208	\$23,163	\$12,575
Cash with fiscal agent	<u>128,031</u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total assets	<u>215,246</u>	<u>86,684</u>	<u>24,208</u>	<u>23,163</u>	<u>12,575</u>
Liabilities					
Accounts payable	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total liabilities	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Fund balance					
Restricted for:					
Debt service	<u>215,246</u>	<u>86,684</u>	<u>24,208</u>	<u>23,163</u>	<u>12,575</u>
Total fund balance	<u>215,246</u>	<u>86,684</u>	<u>24,208</u>	<u>23,163</u>	<u>12,575</u>
Total liabilities and fund balance	<u>\$215,246</u>	<u>\$86,684</u>	<u>\$24,208</u>	<u>\$23,163</u>	<u>\$12,575</u>

CITY OF SELMA
Combining Balance Sheet –
Nonmajor Debt Service Funds
June 30, 2019

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	Assessment 93-1 Briarwood/ Vineyard Debt Service	PFA 2001 A Debt Service	2014 Assessment Bond	Total Nonmajor Debt Service Funds
Assets				
Cash and investments	\$47,900	\$331,471	\$	\$613,216
Cash with fiscal agent			<u>37,303</u>	<u>165,334</u>
Total assets	<u>47,900</u>	<u>331,471</u>	<u>37,303</u>	<u>778,550</u>
Liabilities				
Accounts payable				
Total liabilities				
Fund balance				
Restricted for:				
Debt service	<u>47,900</u>	<u>331,471</u>	<u>37,303</u>	<u>778,550</u>
Total fund balance	<u>47,900</u>	<u>331,471</u>	<u>37,303</u>	<u>778,550</u>
Total liabilities and fund balance	<u>\$47,900</u>	<u>\$331,471</u>	<u>\$37,303</u>	<u>\$778,550</u>

CITY OF SELMA
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance –
Nonmajor Debt Service Funds
For the Year Ended June 30, 2019

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	<u>1994</u> <u>Debt Service</u>	<u>Assessment</u> <u>91-2</u> <u>Highland</u> <u>Debt Service</u>	<u>Assessment</u> <u>92-1</u> <u>Dancer II</u> <u>Debt Service</u>	<u>Assessment</u> <u>92-1</u> <u>Dancer III</u> <u>Debt Service</u>
Revenues				
Revenue for use of money and property	\$ 2,199	\$	\$	\$
Miscellaneous revenue	6,811			
Assessment payments	<u> </u>	<u>81,729</u>	<u>23,241</u>	<u>21,833</u>
Total revenues	<u>9,010</u>	<u>81,729</u>	<u>23,241</u>	<u>21,833</u>
Expenditures				
General government		3,209	1,156	1,146
Debt Service:				
Principal				
Interest and fiscal charges	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total expenditures	<u> </u>	<u>3,209</u>	<u>1,156</u>	<u>1,146</u>
Excess (deficiency) of revenues over (under) expenditures	9,010	78,520	22,085	20,687
Other financing sources (uses)				
Operating transfers in				
Operating transfers out	<u> </u>	<u>(75,482)</u>	<u>(17,660)</u>	<u>(20,039)</u>
Total other financing sources (uses)	<u> </u>	<u>(75,482)</u>	<u>(17,660)</u>	<u>(20,039)</u>
Net change in fund balance	9,010	3,038	4,425	648
Fund balance, beginning of year	<u>206,236</u>	<u>83,646</u>	<u>19,783</u>	<u>22,515</u>
Fund balance, end of year	<u>\$215,246</u>	<u>\$ 86,684</u>	<u>\$ 24,208</u>	<u>\$ 23,163</u>

CITY OF SELMA
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance –
Nonmajor Debt Service Funds
For the Year Ended June 30, 2019

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	Assessment 91-2 Watermain Debt Service	Assessment 93-1 Briarwood/ Vineyard Debt Service	PFA 2001 A Debt Service	2014 Assessment Bond	Total Nonmajor Debt Service Funds
Revenues					
Revenue for use of money and property	\$	\$	\$ 4,744	\$ 110	\$ 7,053
Miscellaneous revenue					6,811
Assessment payments	<u>11,258</u>	<u>46,239</u>	<u>257,329</u>		<u>441,629</u>
Total revenues	<u>11,258</u>	<u>46,239</u>	<u>262,073</u>	<u>110</u>	<u>455,493</u>
Expenditures					
General government	840	1,881			8,232
Debt Service:					
Principal			75,000	150,000	225,000
Interest and fiscal charges			<u>140,613</u>	<u>11,824</u>	<u>152,437</u>
Total expenditures	<u>840</u>	<u>1,881</u>	<u>215,613</u>	<u>161,824</u>	<u>385,669</u>
Excess (deficiency) of revenues over (under) expenditures	10,418	44,358	46,460	(161,714)	69,824
Other financing sources (uses)					
Operating transfers in				161,824	161,824
Operating transfers out	<u>(15,422)</u>	<u>(33,221)</u>			<u>(161,824)</u>
Total other financing sources (uses)	<u>(15,422)</u>	<u>(33,221)</u>		<u>161,824</u>	
Net change in fund balance	(5,004)	11,137	46,460	110	69,824
Fund balance, beginning of year	<u>17,579</u>	<u>36,763</u>	<u>285,011</u>	<u>37,193</u>	<u>708,726</u>
Fund balance, end of year	<u>\$ 12,575</u>	<u>\$ 47,900</u>	<u>\$331,471</u>	<u>\$ 37,303</u>	<u>\$ 778,550</u>

CITY OF SELMA
Combining Balance Sheet –
Nonmajor Capital Projects Funds
June 30, 2019

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	<u>Equipment Replacement</u>	<u>Development Impact Streets & Traffic</u>	<u>Development Impact Police Facility</u>	<u>Development Impact Fire Facility</u>	<u>Development Impact City Facilities</u>	<u>Development Impact Storm Drain</u>	<u>Development Impact Sewer</u>
Assets							
Cash and investments	\$625,537	\$1,379,449	\$	\$16,688	\$351,223	\$113,564	\$643,184
Accounts receivable							
Due from other funds					3,200		
Total assets	<u>625,537</u>	<u>1,379,449</u>	<u></u>	<u>16,688</u>	<u>354,423</u>	<u>113,564</u>	<u>643,184</u>
Liabilities							
Accounts payable	16,602						
Due to other funds			15,497				
Total liabilities	<u>16,602</u>	<u></u>	<u>15,497</u>	<u></u>	<u></u>	<u></u>	<u></u>
Fund balance							
Restricted for:							
Streets and roads		1,379,449					
Capital projects				16,688	354,423	113,564	643,184
Committed for:							
Capital projects							
Assigned for:							
Equipment replacement	608,935						
Unassigned			(15,497)				
Total fund balance	<u>608,935</u>	<u>1,379,449</u>	<u>(15,497)</u>	<u>16,688</u>	<u>354,423</u>	<u>113,564</u>	<u>643,184</u>
Total liabilities and fund balance	<u>\$625,537</u>	<u>\$1,379,449</u>	<u>\$</u>	<u>\$16,688</u>	<u>\$354,423</u>	<u>\$113,564</u>	<u>\$643,184</u>

CITY OF SELMA
Combining Balance Sheet –
Nonmajor Capital Projects Funds
June 30, 2019

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	Development Impact Parks and Recreation	Long Range Planning Fee	Development Impact Public Use Facilities	Development Impact Waste Water Collection	Development Impact Public Facilities	Development Impact Open Space Acquisition	City Hall Construction
Assets							
Cash and investments	\$617,782	\$332,453	\$67,235	\$40,083	\$41,132	\$5,114	\$19,764
Accounts receivable	4,785						
Due from other funds							
Total assets	<u>622,567</u>	<u>332,453</u>	<u>67,235</u>	<u>40,083</u>	<u>41,132</u>	<u>5,114</u>	<u>19,764</u>
Liabilities							
Accounts payable							
Due to other funds							
Total liabilities							
Fund balance							
Restricted for:							
Streets and roads							
Capital projects	622,567		67,235	40,083	41,132	5,114	
Committed for:							
Capital projects		332,453					19,764
Assigned for:							
Equipment replacement							
Unassigned							
Total fund balance	<u>622,567</u>	<u>332,453</u>	<u>67,235</u>	<u>40,083</u>	<u>41,132</u>	<u>5,114</u>	<u>19,764</u>
Total liabilities and fund balance	<u>\$622,567</u>	<u>\$332,453</u>	<u>\$67,235</u>	<u>\$40,083</u>	<u>\$41,132</u>	<u>\$5,114</u>	<u>\$19,764</u>

CITY OF SELMA
Combining Balance Sheet –
Nonmajor Capital Projects Funds
June 30, 2019

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	Amberwood Project	Tutelian Project	Selma Crossing Project	Caltrans Mitigation Fund	Capital Projects Parks	Total Nonmajor Capital Projects Funds
Assets						
Cash and investments	\$27,790	\$	\$	\$212,233	\$191,250	\$4,684,481
Accounts receivable		1,642				6,427
Due from other funds						3,200
Total assets	<u>27,790</u>	<u>1,642</u>	<u></u>	<u>212,233</u>	<u>191,250</u>	<u>4,694,108</u>
Liabilities						
Accounts payable	2,454				3,465	22,521
Due to other funds		9,959	3,704			29,160
Total liabilities	<u>2,454</u>	<u>9,959</u>	<u>3,704</u>	<u></u>	<u>3,465</u>	<u>51,681</u>
Fund balance						
Restricted for:						
Streets and roads				212,233		1,591,682
Capital projects						1,903,990
Committed for:						
Capital projects	25,336				187,785	565,338
Assigned for:						
Equipment replacement						608,935
Unassigned		(8,317)	(3,704)			(27,518)
Total fund balance	<u>25,336</u>	<u>(8,317)</u>	<u>(3,704)</u>	<u>212,233</u>	<u>187,785</u>	<u>4,642,427</u>
Total liabilities and fund balance	<u>\$27,790</u>	<u>\$ 1,642</u>	<u>\$</u>	<u>\$212,233</u>	<u>\$191,250</u>	<u>\$4,694,108</u>

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CITY OF SELMA
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance –
Nonmajor Capital Projects Funds
For the Year Ended June 30, 2019

	Equipment Replacement	Development Impact Streets & Traffic	Development Impact Police Facility	Development Impact Fire Facility	Development Impact City Facilities	Development Impact Storm Drain	Development Impact Sewer
Revenues							
Intergovernmental	\$ 15,000	\$	\$	\$	\$	\$	\$
Charges for services	63,876	117,763	10,787	23,751	19,020	7,759	1,020
Revenue for use of money & property	8,954	18,860			5,027		9,206
Miscellaneous	<u>210,468</u>		<u>447</u>			<u>45,900</u>	
Total revenues	<u>298,298</u>	<u>136,623</u>	<u>11,234</u>	<u>23,751</u>	<u>24,047</u>	<u>53,659</u>	<u>10,226</u>
Expenditures							
Public safety	35,124		13,516				
Public works		6,529				26,345	96,212
Community development							
Recreation							
Capital outlay	759,710			36,844			
Debt Service:							
Principal	37,702		30,301				
Interest and fiscal charges	<u>2,044</u>		<u>2,760</u>				
Total expenditures	<u>834,580</u>	<u>6,529</u>	<u>46,577</u>	<u>36,844</u>		<u>26,345</u>	<u>96,212</u>
Excess (deficiency) of revenues over (under) expenditures	(536,282)	130,094	(35,343)	(13,093)	24,047	27,314	(85,986)
Other financing sources (uses)							
Sale of capital assets	3,765						
Operating transfers in			30,820				
Operating transfers out	<u>(10,273)</u>						
Total other financing sources (uses)	<u>(6,508)</u>		<u>30,820</u>				
Net change in fund balance	(542,790)	130,094	(4,523)	(13,093)	24,047	27,314	(85,986)
Fund balance, beginning of year	<u>1,151,725</u>	<u>1,249,355</u>	<u>(10,974)</u>	<u>29,781</u>	<u>330,376</u>	<u>86,250</u>	<u>729,170</u>
Fund balance, end of year	<u>\$ 608,935</u>	<u>\$1,379,449</u>	<u>\$ (15,497)</u>	<u>\$ 16,688</u>	<u>\$354,423</u>	<u>\$113,564</u>	<u>\$643,184</u>

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CITY OF SELMA
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance –
Nonmajor Capital Projects Funds
For the Year Ended June 30, 2019

	Development Impact Parks and Recreation	Long Range Planning Fee	Development Impact Public Use Facilities	Development Impact Waste Water Collection	Development Impact Public Facilities	Development Impact Open Space Acquisition	City Hall Construction
Revenues							
Intergovernmental	\$	\$	\$	\$	\$	\$	\$
Charges for services	26,233	18,092		10,096	2,738	431	
Revenue for use of money & property	8,104	4,758					
Miscellaneous							
Total revenues	<u>34,337</u>	<u>22,850</u>	<u></u>	<u>10,096</u>	<u>2,738</u>	<u>431</u>	<u></u>
Expenditures							
Public safety							
Public works							
Community development							
Recreation	2,500						
Capital outlay							
Debt Service:							
Principal							
Interest and fiscal charges							
Total expenditures	<u>2,500</u>	<u></u>	<u></u>	<u></u>	<u></u>	<u></u>	<u></u>
Excess (deficiency) of revenues over (under) expenditures	31,837	22,850		10,096	2,738	431	
Other financing sources (uses)							
Sale of capital assets							
Operating transfers in							
Operating transfers out							
Total other financing sources (uses)	<u></u>	<u></u>	<u></u>	<u></u>	<u></u>	<u></u>	<u></u>
Net change in fund balance	31,837	22,850		10,096	2,738	431	
Fund balance, beginning of year	<u>590,730</u>	<u>309,603</u>	<u>67,235</u>	<u>29,987</u>	<u>38,394</u>	<u>4,683</u>	<u>19,764</u>
Fund balance, end of year	<u>\$622,567</u>	<u>\$332,453</u>	<u>\$67,235</u>	<u>\$40,083</u>	<u>\$41,132</u>	<u>\$5,114</u>	<u>\$19,764</u>

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CITY OF SELMA
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance –
Nonmajor Capital Projects Funds
For the Year Ended June 30, 2019

	Amberwood Project	Tutelian Project	Selma Crossing Project	Caltrans Mitigation Fund	Capital Project- Parks	Total Nonmajor Capital Projects Funds
Revenues						
Intergovernmental	\$	\$	\$	\$	\$	\$ 15,000
Charges for services						301,566
Revenue for use of money & property						54,909
Miscellaneous					84,678	341,493
Total revenues					84,678	712,968
Expenditures						
Public safety						48,640
Public works						129,086
Community development	1,268	28,484				29,752
Recreation					37,420	39,920
Capital outlay					1,965	798,519
Debt Service:						
Principal						68,003
Interest and fiscal charges						4,804
Total expenditures	1,268	28,484			39,385	1,118,724
Excess (deficiency) of revenues over (under) expenditures	(1,268)	(28,484)			45,293	(405,756)
Other financing sources (uses)						
Sale of capital assets						3,765
Operating transfers in					149,500	180,320
Operating transfers out						(10,273)
Total other financing sources (uses)					149,500	173,812
Net change in fund balance	(1,268)	(28,484)			194,793	(231,944)
Fund balance, beginning of year	26,604	20,167	(3,704)	212,233	(7,008)	4,874,371
Fund balance, end of year	\$25,336	\$ (8,317)	\$(3,704)	\$212,233	\$187,785	\$4,642,427

CITY OF SELMA
Combining Statement of Net Position
Nonmajor Enterprise Funds
June 30, 2019

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	Pioneer Village	Transit Service	Cultural Arts	Total Nonmajor Enterprise Funds
Assets				
Current assets				
Cash and investments	\$ 84,247	\$	\$ 3,819	\$ 88,066
Accounts receivable, net	<u>1,380</u>	<u>244,074</u>	<u>4,450</u>	<u>249,904</u>
Total current assets	<u>85,627</u>	<u>244,074</u>	<u>8,269</u>	<u>337,970</u>
Noncurrent assets:				
Capital assets:				
Machinery and equipment	278,882		3,515	282,397
Less: accumulated depreciation	<u>(264,937)</u>	<u></u>	<u>(3,515)</u>	<u>(268,452)</u>
Total noncurrent assets	<u>13,945</u>	<u></u>	<u></u>	<u>13,945</u>
Total assets	<u>99,572</u>	<u>244,074</u>	<u>8,269</u>	<u>351,915</u>
Deferred outflows of resources:				
Deferred outflows related to pensions	4,014	25,640	3,292	32,946
Deferred outflows related to OPEB	<u>146</u>	<u>929</u>	<u>120</u>	<u>1,195</u>
Total deferred outflow of resources	<u>4,160</u>	<u>26,569</u>	<u>3,412</u>	<u>34,141</u>
Liabilities				
Current liabilities:				
Accounts payable	8,138	7,963	4,353	20,454
Accrued wages/benefits	776	8,182	1,357	10,315
Deposits			2,304	2,304
Interfund payables	<u></u>	<u>6,771</u>	<u></u>	<u>6,771</u>
Total current liabilities	<u>8,914</u>	<u>22,916</u>	<u>8,014</u>	<u>39,844</u>
Noncurrent liabilities:				
Net pension liability	16,875	107,773	13,838	138,486
Net other post-employment benefits liability	<u>6,335</u>	<u>40,460</u>	<u>5,195</u>	<u>51,990</u>
Total noncurrent liabilities	<u>23,210</u>	<u>148,233</u>	<u>19,033</u>	<u>190,476</u>
Total liabilities	<u>32,124</u>	<u>171,149</u>	<u>27,047</u>	<u>230,320</u>
Deferred inflows of resources				
Deferred inflows related to pensions	441	2,817	362	3,620
Deferred inflows related to OPEB	<u>518</u>	<u>3,311</u>	<u>425</u>	<u>4,254</u>
Total deferred inflow of resources	<u>959</u>	<u>6,128</u>	<u>787</u>	<u>7,874</u>
Net position				
Invested in capital assets, net of related debt	13,945			13,945
Unrestricted	<u>56,704</u>	<u>93,366</u>	<u>(16,153)</u>	<u>133,917</u>
Total net position	<u>\$ 70,649</u>	<u>\$ 93,366</u>	<u>\$(16,153)</u>	<u>\$ 147,862</u>

CITY OF SELMA
Combining Statement of Revenues, Expenses, and Changes in Net Position
Nonmajor Enterprise Funds
For the Year Ended June 30, 2019

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	Pioneer Village	Transit Service	Cultural Arts	Total Nonmajor Enterprise Funds
Operating Revenues				
Charges for services	\$ 5,095	\$716,665	\$ 6,039	\$727,799
Rents	28,431		22,862	51,293
Miscellaneous	<u>17,038</u>		<u>132,935</u>	<u>149,973</u>
Total operating revenues	<u>50,564</u>	<u>716,665</u>	<u>161,836</u>	<u>929,065</u>
Operating Expenses				
Personnel services	10,228	412,227	36,111	458,566
Services and supplies	72,057	211,072	133,224	416,353
Other internal services	2,952		29,244	32,196
Depreciation	<u>1,646</u>			<u>1,646</u>
Total operating expenses	<u>86,883</u>	<u>623,299</u>	<u>198,579</u>	<u>908,761</u>
Operating income (loss)	<u>(36,319)</u>	<u>93,366</u>	<u>(36,743)</u>	<u>20,304</u>
Income (loss) before transfers	<u>(36,319)</u>	<u>93,366</u>	<u>(36,743)</u>	<u>20,304</u>
Transfers				
Transfers in	<u>15,000</u>		<u>45,000</u>	<u>60,000</u>
Changes in net position	(21,319)	93,366	8,257	80,304
Net position (deficit), beginning of year	<u>91,968</u>		<u>(24,410)</u>	<u>67,558</u>
Net position (deficit), end of year	<u>\$ 70,649</u>	<u>\$ 93,366</u>	<u>\$ (16,153)</u>	<u>\$147,862</u>

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CITY OF SELMA
Combining Statement of Net Position –
Internal Service Funds
June 30, 2019

	Insurance	Fleet Management	Building & Utility	General Overhead	Information Processing	Total Internal Service Funds
Assets						
Current assets:						
Cash and investments	\$400,986	\$563,307	\$460,546	\$55,846	\$299,740	\$1,780,425
Accounts receivable, net	<u>9,429</u>	<u> </u>	<u> </u>	<u>75</u>	<u>445</u>	<u>9,949</u>
Total current assets	<u>410,415</u>	<u>563,307</u>	<u>460,546</u>	<u>55,921</u>	<u>300,185</u>	<u>1,790,374</u>
Noncurrent assets:						
Capital assets:						
Machinery and equipment		31,901	58,170		47,901	137,972
Less: Accumulated depreciation		<u>(872)</u>	<u>(9,655)</u>		<u>(8,502)</u>	<u>(19,029)</u>
Total noncurrent assets		<u>31,029</u>	<u>48,515</u>		<u>39,399</u>	<u>118,943</u>
Total assets	410,415	594,336	509,061	55,921	339,584	1,909,317
Deferred outflows of resources:						
Deferred outflows related to pensions		64,887	66,976			131,863
Deferred outflows related to OPEB		<u>2,353</u>	<u>2,428</u>			<u>4,781</u>
Total deferred outflow of resources		<u>67,240</u>	<u>69,404</u>			<u>136,644</u>
Liabilities						
Current liabilities:						
Accounts payable	2,247	40,440	2,540		16,159	61,386
Accrued wages/benefits		3,226	2,530			5,756
Current portion of capital leases					<u>20,197</u>	<u>20,197</u>
Total current liabilities	<u>2,247</u>	<u>43,666</u>	<u>5,070</u>		<u>36,356</u>	<u>87,339</u>
Noncurrent liabilities:						
Capital leases					53,455	53,455
Net pension liability		272,740	281,522			554,262
Net other post-employment benefits liability		<u>102,390</u>	<u>105,687</u>			<u>208,077</u>
Total noncurrent liabilities		<u>375,130</u>	<u>387,209</u>		<u>53,455</u>	<u>815,794</u>
Total liabilities	<u>2,247</u>	<u>418,796</u>	<u>392,279</u>		<u>89,811</u>	<u>903,133</u>
Deferred inflows of resources:						
Deferred inflow of pensions		7,129	7,358			14,487
Deferred inflow related to OPEB		<u>8,380</u>	<u>8,650</u>			<u>17,030</u>
Total deferred inflow of resources		<u>15,509</u>	<u>16,008</u>			<u>31,517</u>
Net position:						
Invested in capital assets, net of related debt		31,029	48,515		39,399	118,943
Unrestricted	<u>408,168</u>	<u>196,242</u>	<u>121,663</u>	<u>55,921</u>	<u>210,374</u>	<u>992,368</u>
Total net position	<u>\$408,168</u>	<u>\$227,271</u>	<u>\$170,178</u>	<u>\$55,921</u>	<u>\$249,773</u>	<u>\$1,111,311</u>

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CITY OF SELMA
Combining Statement of Revenues, Expenses, and Changes in Net Position–
Internal Service Funds
For the Year Ended June 30, 2019

	Insurance	Fleet Management	Building & Utility	General Overhead	Information Processing	Total Internal Service Funds
Operating Revenues						
Charges for services	\$1,129,683	\$596,187	\$270,024	\$14,976	\$361,200	\$2,372,070
Miscellaneous	<u> </u>	<u>13,335</u>	<u>471</u>	<u>959</u>	<u>950</u>	<u>15,715</u>
Total operating revenues	<u>1,129,683</u>	<u>609,522</u>	<u>270,495</u>	<u>15,935</u>	<u>362,150</u>	<u>2,387,785</u>
Operating Expenses						
Personnel services		81,195	95,162			176,357
Services and supplies		450,894	134,242	15,801	326,664	927,601
Other internal services	1,022,261					1,022,261
Depreciation	<u> </u>	<u>872</u>	<u>4,796</u>	<u> </u>	<u>4,648</u>	<u>10,316</u>
Total operating expenses	<u>1,022,261</u>	<u>532,961</u>	<u>234,200</u>	<u>15,801</u>	<u>331,312</u>	<u>2,136,535</u>
Operating income (loss)	107,422	76,561	36,295	134	30,838	251,250
Nonoperating revenues (expenses)						
Interest income	5,672	8,690	6,615		4,290	25,267
Interest expense	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u>(2,079)</u>	<u>(2,079)</u>
Total nonoperating revenues (expenses)	<u>5,672</u>	<u>8,690</u>	<u>6,615</u>	<u> </u>	<u>2,211</u>	<u>23,188</u>
Changes in net position	113,094	85,251	42,910	134	33,049	274,438
Net position, beginning of year	295,074	142,020	127,268	55,787	216,724	836,873
Net position, end of year	<u>\$ 408,168</u>	<u>\$227,271</u>	<u>\$170,178</u>	<u>\$55,921</u>	<u>\$249,773</u>	<u>\$1,111,311</u>

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CITY OF SELMA
Combining Statement of Fiduciary Assets and Liabilities –
Agency Funds
June 30, 2019

	<u>Finance Clearing</u>	<u>Engineering Clearing</u>	<u>Planning Clearing</u>	<u>Public Works Clearing</u>	<u>Senior Citizens Clearing</u>	<u>Police Department Clearing</u>	<u>Graffiti Reward Fund</u>	<u>Total Agency Funds</u>
Assets								
Cash and investments	\$120,267	\$7,500	\$27,961	\$334	\$7,759	\$8,459	\$700	\$172,980
Accounts receivable	<u>1,936</u>							<u>1,936</u>
Total assets	<u>122,203</u>	<u>7,500</u>	<u>27,961</u>	<u>334</u>	<u>7,759</u>	<u>8,459</u>	<u>700</u>	<u>174,916</u>
Liabilities								
Accounts payable	120,303		3,160		1,575			125,038
Deposits	1,900	7,500	8,135	334				17,869
Other	<u>16,666</u>		<u>16,666</u>		<u>6,184</u>	<u>8,459</u>	<u>700</u>	<u>32,009</u>
Total liabilities	<u>122,203</u>	<u>7,500</u>	<u>27,961</u>	<u>334</u>	<u>7,759</u>	<u>8,459</u>	<u>700</u>	<u>174,916</u>
Net Position:								
Total net position	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>

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OTHER INDEPENDENT AUDITOR'S REPORTS

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN
AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH GOVERNMENT AUDITING STANDARDS

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Selma, as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the City of Selma's basic financial statements, and have issued our report thereon dated _____, 2019.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City of Selma's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City of Selma's internal control. Accordingly, we do not express an opinion on the effectiveness of the City of Selma's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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

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Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City of Selma's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Clovis, California
, 2020

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APPROPRIATIONS LIMIT REPORT

INDEPENDENT ACCOUNTANTS' REPORT ON
APPLYING AGREED-UPON PROCEDURES

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

We have performed the procedures enumerated below to the accompanying Appropriations Limit Schedule of the City of Selma, California (City) for the year ended June 30, 2019. These procedures, which were agreed to by the City and the League of California Cities (as presented in the publication entitled *Agreed-upon Procedures Applied to the Appropriations Limitation Prescribed by Article XIII-B of the California Constitution*), were performed solely to assist you in meeting the requirements of Section 1.5 of Article XIII-B of the California Constitution. The City management is responsible for the Appropriations Limit Schedule. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or any other purpose.

The procedures performed and our findings are described below:

1. We obtained the completed worksheets used by the City to calculate its appropriations limit for the year ended June 30, 2019, and determined that the limit and annual calculation factors were adopted by resolution of City Council. We also determined that the population and inflation options were selected by a recorded vote of the City Council.
Finding: No exceptions were noted as a result of our procedures.
2. For the accompanying Appropriations Limit Schedule, we added the prior year's limit to the total adjustments, and agreed the resulting amount to the current year's limit.
Finding: No exceptions were noted as a result of our procedures.
3. We agreed the current year information presented in the accompanying Appropriations Limit Schedule to corresponding information in worksheets used by the City.
Finding: No exceptions were noted as a result of our procedures.
4. We agreed the appropriations limit presented in the accompanying Appropriations Limit Schedule to the appropriations limit adopted by the City Council.
Finding: No exceptions were noted as a result of our procedures.

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

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

Clovis, California
, 2020

**CITY OF SELMA
APPROPRIATIONS LIMIT SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2019**

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2/11/20**

	<u>Amount</u>
A. Appropriations Limit FY 2018	\$29,805,114
B. Calculation Factors:	
1) Population increase %	1.000064
2) Inflation increase %	<u>1.0367</u>
3) Total adjustment %	1.0367663
C. Annual Adjustment Increase	1,095,825
D. Other Adjustments:	
1) Loss responsibility (-)	
2) Transfer to private (-)	
3) Transfer to fees (-)	
4) Assumed responsibility (+)	<u> </u>
E. Total Adjustments	<u>1,095,825</u>
F. Appropriations Limit FY 2019	<u>\$30,900,939</u>

**CITY OF SELMA
NOTES TO APPROPRIATIONS LIMIT SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2019**

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2/11/20**

NOTE 1 – PURPOSE OF LIMITED PROCEDURES REVIEW

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

NOTE 2 – METHOD OF CALCULATION

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

NOTE 3 – POPULATION FACTORS

A California governmental agency may use as its population factor either the annual percentage change of the jurisdiction's own population or the annual percentage change in population of the county where the jurisdiction is located. The factor adopted by the City for fiscal year 2019 represents the annual percentage change in population for the City.

NOTE 4 – INFLATION FACTORS

A California governmental agency may use as its inflation factor either the annual percentage change in the 4th quarter per capita personal income (which percentage is supplied by the State Department of Finance) or the percentage change in the local assessment roll from the preceding year due to the change of local nonresidential construction. The factor adopted by the City for fiscal year 2019 represents the annual percentage change in the local assessment roll from the preceding year due to the change in local nonresidential construction.

NOTE 5 – OTHER ADJUSTMENTS

A California government agency may be required to adjust its appropriations limit when certain events occur such as the transfer of responsibility for municipal services to, or from, another government agency or private entity. The City had no such adjustments for fiscal year 2019.

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

February 18, 2020

ITEM NO: 5.

SUBJECT: Report regarding the City's Billboard Sign Display Policy and 2020 Calendar

RECOMMENDATION: Report only, no action needed.

BACKGROUND: On October 7, 2019, the City Council approved the City's Billboard Display Policy and Procedures. The approved Billboard Policy and application (Attachment A) allows non-profit organizations to have their event considered to be publicized on the Whitson and Floral Avenue Billboard. Once applications have been received, staff would review and confirm that they met the guidelines set by Council and conduct a drawing for a monthly selection.

DISCUSSION: Based on the applications received, the following schedule of events has been scheduled and no drawing would be required.

March	First Baptist Church	Easter Egg Hunt
May	Chamber of Commerce	Rib Cook-Off
July	First Baptist Church	Focus 2020 Kids Summer Program
September	Chamber of Commerce	Car Show
October	Second Chance Animal Shelter	Tejano Concert
November	First Baptist Church	Christmas Party and Parade
December	Chamber of Commerce	Christmas Parade/Santa Arrival

Staff has verified that the three organizations are current in their non-profit status.

Following the City Council meeting, staff will work with each of the group representatives to begin the development of the artwork. Each group will be provided the artwork for approval prior to publishing.

RECOMMENDATION: Report only, no action needed.

/s/

02/14/2020

Mikal Kirchner, Director Recreation & Comm. Svcs.

Date

/s/

02/14/2020

Teresa Gallavan, City Manager

Date

City of Selma Billboard Policy and Lottery

The City of Selma (City) recognizes the value of partnering with other agencies and organizations in providing services that benefit the community and its residents. In an effort to provide support for organizations providing valuable services to the community, specific guidelines have been established for determining when Non-Profit Organizations benefiting the City may place a promotional advertisement up on the Floral and Whitson electronic billboard.

One organization per month will be drawn to have their event displayed for one month during each calendar year.

(City Council will have a drawing to select a lottery winner per month. Each organization is allowed one per year. An organization may be selected for an additional month if no other submittals are received for a given month). Policy approved by City Council on October 7, 2019.

THIS APPLICATION IS DUE TO THE CITY: JANUARY 31, 2020

(Lottery Drawing: City Council Meeting February 18, 2020)

SPONSORING ORGANIZATION INFORMATION

Name of Organization: _____

Address: _____

Telephone: _____ Cell: _____

Email: _____

Nonprofit 501(c) (3) tax-exempt organization: _____

EVENT INFORMATION

Name of Event: _____

Type of Event: _____

Requested Billboard Promotion Month: _____ Event Date(s): _____

Is the event open to the public: _____

Name of Applicant (Print): _____ Date: _____

Signature of Applicant: _____

Please deliver completed application to (*City Hall, 1710 Tucker Street, Selma, CA 93662 Recreation Dept.*) along with a copy of your organization IRS 501(3)(c) determination letter. Incomplete applications or requests will not be considered.

Office Use Only	
Date Received:	_____
Received By:	_____
Application Rcvd ()	IRS 501(3)(c) Rcvd ()
February 18, 2020 Council Packet	

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

February 18, 2020

ITEM NO: 6.

SUBJECT: Consideration of the Measure C Transit Oriented Development Cycle VIII Program Housing Infill Incentive Program Grant Application

RECOMMENDATION: Council discuss the opportunity and direct staff to apply for the grant to assist the apartment project by offsetting a portion of its development impact fees.

DISCUSSION: Dwight Nelson has an approved plan for building a 20 unit apartment complex at McCall and Nelson. The development impact fees, not including user fees or fair share fees, are estimated at more than \$200,000 and Mr. Nelson has expressed the fees are an impediment to the development of the project.

The City has the opportunity to apply for Measure C Transit Oriented Development ("TOD") Cycle VIII, Program Housing Infill Incentive Program grant funding to potentially offset a portion of the development impact fees for this project. It is a competitive grant application that is due by February 28, 2020. Last Wednesday, February 12th, staff and consultants participated in workshop to learn about the funding opportunity. While there is no guarantee that the project would receive the required points for funding and the grant pool is limited and highly competitive, staff thinks that the grant is worth applying for. Additionally, the scoring committee for last year's TOD grant process encouraged Selma to find projects in the future that have a housing project associated with the grant application so applying for funding for this project would be responding to the feedback we have received.

Using grant funding is a way for the City to assist this project without using or reducing General Fund revenues that largely fund public safety among other essential City services.

RECOMMENDATION: Council discuss the opportunity and direct staff to apply for the grant to assist the apartment project by offsetting a portion of its development impact fees.

/s/
Teresa Gallavan, City Manager

02/14/2020
Date

	All Parks	Alleys	Art Center	Berry Pk	Brentlinger Pk	Chamber of Comm	City Hall	City Hall Annex	Corp Yard	Ditch banks	Dog Pound	Downtown	Drain Inlet	Fire Dept	Home	Islands	Lincoln Pk	LLMD #1	LLMD #11	LLMD #2	LLMD #3	LLMD #4	LLMD #5	LLMD #7	LLMD #8	Mark's Pond	Medians	Nebraska Pond	Other	Peter Ringo	Pioneer Village	Pocket Park	Police Dept	Private Lots	Pump Stations	Salazar	Senior Center	Shafer Park	Sidewalks	Signals	Signs	St Lights	Storm Drains	Streets	Trees/Streets	Grand Total				
Row Labels																																																		
Asphalt Work																																												125	125					
Cleaning (outside)	90.5			1	1				19		5.5	70	6			0.5	2	14	41	156	17.5	0.5	43.5	1	10	1	6	35.5	3	4	4		0.5	12		2	1.5	8.5	2				9.5	25	593					
Custodial Work	79					21.5			9											9													18.5		1	24										162				
Electrical work		3																										3.5					0.5		3		2			4		16		12	44					
Flags/Banners/Decor/etc.											41																																		32	73				
Grading																														36.5															1	37.5				
Graffiti		3		1																									7.5												1.5			4	17					
Hauling/Loading						0.5			27.5			3															9	13	11.5																3.5	68				
Jury Duty																												8																			8			
Mechanical									2																										4.5												6.5			
Meetings						66			5																				10																		81			
Mowing/Renovating				2	9	6.5					5					5	4	5.5		2		1	2		5	2	0.5	10	18	6	7				2		15										108			
New Construction									2																					12											4					18				
Plumbing			1															1				1											1												1	5				
Pruning	4										4							3	4.5	155	3	4	21.5	3	2		25.5																		9	51.5	290			
Removal																															32																23	55		
Renovating																												2.5																					2.5	
Repairing	11				2		11	1.5	3.5			2				0.5	1				1								2			0.5	1								2.5	3						42.5		
Sick Leave															34.5																																	34.5		
Spraying					8					4		10							4	5					2	2	8.5	3				3															2	54.5		
Supervision	0.5								24									0.17		0.16		0.17																								2	27			
Survey											2		1					0.5	0.5			0.5									1					1									1		9.5			
Sweeping																																																	126	126
Vacation Leave															52.5																																	52.5		
Grand Total	185	6	1	4	20	0.5	105	1.5	92	4	5.5	137	6	1	87	6	7	24.2	50	327	21.5	7.17	67	4	19	5	49.5	53	63	103	14.5	1	20.5	12	7.5	6	27.5	26.5	4	6.5	8.5	16	9.5	366	51.5	2039				