

Agenda Item A.
MINUTES
SELMA CITY COUNCIL
SPECIAL MEETING
March 18, 2024

Selma City Council Chambers
1710 Tucker Street
Selma, CA 93662

AND

Teleconference Location
Craft House at Corque
420 Alisal Road, Solvang, CA 93464

The special meeting of the Selma City Council was called to order at 5:00 p.m. in the Council Chambers and Teleconference Location Craft House at Corque 420 Alisal Road, Solvang, CA 93464. Council members answering roll call were: Guerra, Mendoza-Navarro, Trujillo, Mayor Pro Tem Cho, and Mayor Robertson.

CLOSED SESSION: Mayor Robertson recessed the meeting into Closed Session at 5:02 p.m. to discuss the following:

Conference With Legal Counsel – Anticipated Litigation, Significant exposure to litigation pursuant to Government Code Section 54956.9(b): 2 cases

Mayor Robertson reconvened the meeting from closed session at 6:09 p.m. City Attorney Crouch advised that there was no reportable action as a result of the Closed Session.

ADJOURNMENT: There being no further business, the meeting was adjourned at 6:10 p.m.

Respectfully submitted,
Reyna Rivera, City Clerk

Agenda Item A.
MINUTES
SELMA CITY COUNCIL
REGULAR MEETING
March 18, 2024

Selma City Council Chambers
1710 Tucker Street
Selma, CA 93662 AND
Teleconference Location
Craft House at Corque
420 Alisal Road, Solvang, CA 93464

The regular meeting of the Selma City Council was called to order at 6:13 p.m. in the Council Chambers.

Council members answering roll call were: Guerra, Mendoza-Navarro, Trujillo, Mayor Pro Tem Cho, and Mayor Robertson.

INVOCATION: Pastor Shannon Schwamb, Retired Pastor and Chaplain led the invocation.

AGENDA CHANGES OR DELETIONS: City Manager Santillan advised that there is a request to table agenda item 1, the consideration of a resolution approving a request for a fee waiver for Fresno PFLAG to the April 1, 2024 Council meeting due to technical issues with noticing of the agenda. A motion was made by Council member Trujillo and seconded by Mayor Pro Tem Cho to TABLE THE CONSIDERATION OF A RESOLUTION APPROVING A REQUEST FOR A FEE WAIVER FOR FRESNO PFLAG TO APRIL 1, 2024. The motion carried unanimously.

ORAL COMMUNICATIONS: Public comment was received from Mr. Nick Sahota, Mr. Ajit Gill, Mr. Jim Avalos, Mr. Kevin Panu, and Ms. Carmen Hill.

CERTIFICATE OF RECOGNITION TO SELMA RESIDENT AND FRESNO POLICE DEPARTMENT SGT. LEONARD CABRERA: Council member Trujillo recognized Sergeant Leonard Cabrera, for being awarded the City of Fresno Police Employee of the Year and has served the City of Fresno admirably for two decades. He thanked Sergeant Cabrera for being a valued and dedicated community member.

INTRODUCTION OF NEW STAFF: Public Works Director Honn introduced Public Works Supervisor Ulysses Maravilla and Administrative Services Director Venegas introduced Clerical Assistant II Jeremiah O'Leary. City Council welcomed them both.

CONSENT CALENDAR: Mayor Robertson requested to pull Agenda Item B for separate discussion. Council member Guerra motioned to approve the remainder of the Consent Calendar as written. The motion was seconded by Council member Mendoza-Navarro and carried unanimously.

A. Approved

**CONSIDERATION OF MINUTES OF THE FEBRUARY 20, 2024,
COUNCIL MEETING**

B. Pulled

CONSIDERATION OF A RESOLUTION CONSENTING TO THE USE OF PUBLIC FACILITIES REGARDING THE PROPOSED RE-ROUTING OF TRAFFIC ON HIGHLAND AVENUE FOR PARTICIPANTS OF THE ANNUAL SELMA SIKH PARADE

Mayor Robertson pulled this item to allow members of the Gurdwara to discuss the event. Mr. Harvey Singh and Mr. Paul Sahota stepped forward to discuss the annual event and the Coordination with the City of Selma and Caltrans. They also discussed concerns with the additional requirements for vendors and notification to residents. Mayor Robertson thanked them for the information. Council member Guerra made a motion to APPROVE RESOLUTION NO 2024-31R CONSENTING TO THE USE OF PUBLIC FACILITIES REGARDING THE PROPOSED RE-ROUTING OF TRAFFIC ON HIGHLAND AVENUE FOR PARTICIPANTS OF THE ANNUAL SELMA SIKH PARADE. The motion was seconded by Council member Mendoza-Navarro and carried unanimously.

C. 2024-32R

CONSIDERATION OF A RESOLUTION ADOPTING A RECORDS MANAGEMENT AND RETENTION POLICY CONTAINING RECORDS RETENTION SCHEDULES AND RECORDS DESTRUCTION GUIDELINES

D. 2024-33R

CONSIDERATION OF A RESOLUTION AUTHORIZING THE CITY MANAGER TO EXECUTE ALL MASTER AGREEMENTS, PROGRAM SUPPLEMENTAL AGREEMENTS, FUND EXCHANGE AGREEMENTS, FUND TRANSFER AGREEMENTS AND ANY AMENDMENTS THERETO WITH THE CALIFORNIA DEPARTMENT OF TRANSPORTATION

E. Approved

CHECK REGISTER DATED MARCH 8, 2024

CONSIDERATION OF A RESOLUTION APPROVING A REQUEST FOR A FEE WAIVER FOR FRESNO PFLAG

This item was tabled to the April 1, 2024 Council meeting.

SELMA ANIMAL SERVICES CENTER FACILITY ASSESSMENT PRESENTATION PROPOSED SCHEDULE FOR CITY COUNCIL SPECIAL WORKSHOPS

Police Chief Alcaraz introduced Teri Rockhold as the Special Projects Manager overseeing the Animal Services Program. Ms. Rockhold provided a Power Point presentation which included the initial assessment findings, detailing the condition of the facility and efforts to refurbish it, such as power washing, disinfecting, repairs, and pest control measures. The presentation also outlined ongoing initiatives like policy development, transparent data reporting, grant-seeking for spay/neuter programs, and community engagement activities like 'Afternoon Adventures' for shelter dogs and Microchipping Clinics. Public comment was received from Mr. Santiago Ocegerra. Mayor Robertson raised concerns about the statement regarding the removal of animals, particularly those with owners, questioning if it accurately represented the situation or if it should specify animals under bite quarantine. City Manager Santillan clarified that Second Chance Animal Shelter did not provide detailed information, leading to the statement that there were no animals on-site. Mayor Robertson inquired on the accelerated timeline and the city's level of assistance. Police Chief Alcaraz addressed the condition of the facility and emphasized the city's focus on progress. Mayor Robertson highlighted the Animal Services Center foundation and the

continuation of its mission, expressing hope for moving forward while honoring past efforts. Council member Guerra and Council member Trujillo discussed microchipping, data management, and expansion to include cats, with an emphasis on proactive measures and partnerships for spay and neuter programs. Mayor Robertson inquired about adoption fees and live/release rates for a no-kill shelter, with Police Chief Alcaraz providing updates and clarifications. Council member Mendoza-Navarro commended Staff for their efforts in revitalizing the animal services center and appreciated their transparency and marketing efforts on social media.

RECESS: At 7:30 p.m. the meeting was recessed for a short break. Mayor Robertson reconvened the meeting at 7:35 p.m.

CONSIDERATION OF STATE AND FEDERAL BUDGET APPROPRIATIONS AND LEGISLATIVE FUNDING PRIORITIES FOR THE CITY OF SELMA FOR FISCAL YEAR 2024-2025

City Manager Santillan outlined the budget priorities for fiscal year 2024-2025, focusing on the request for state and federal earmarks for various projects. These include \$3 million for Pioneer Village improvements, \$5 million for downtown revitalization, \$10 million for West Selma Traffic and Circulation improvements, and \$5 million for infrastructure projects to include sewer, water, storm drainage, streets, and potentially broadband. He discussed that despite the State's projected deficit potentially impacting funding availability, the city remains optimistic for support. City Manager Santillan highlighted recent visits from Assemblyman Dr. Joaquin Arambula and upcoming plans to meet with Congressman Costa, signaling proactive efforts in securing earmarks. No Council action was taken as this item was informational only.

DISCUSSION OF STORM DRAIN INFRASTRUCTURE MAINTENANCE AND UPDATES

Public Works Director Honn provided a Power Point presentation on the emergency storm drain repair on Golden State Boulevard. He discussed that the sinkhole, which was caused by severe rain events, compromised the concrete storm drain line. He advised that immediate repairs were made with the assistance of a local contractor, and further investigation uncovered additional compromised sections of storm drain lines across the City. He highlighted the need for comprehensive infrastructure maintenance and potential long-term solutions. He also discussed the urgency of addressing storm drain infrastructure issues, noting plans for a 10 to 20-year Capital Improvement Program (CIP). Council member Trujillo highlighted the historical challenges with staffing and emphasized the need to identify crucial areas for inclusion in the Capital Improvement Program (CIP). Mayor inquired about the impact of storms on the infrastructure. Director Honn acknowledged that extreme weather events likely accelerated the deterioration process. No Council action was taken as this item was informational only.

FUTURE AGENDA ITEMS: Council Member Guerra requested a development update presentation. City Manager Santillan responded that it is scheduled for the next agenda. Council member Guerra also requested a fee comparison between Selma and other cities, with City Manager Santillan indicating that staff is currently reviewing fees and anticipates placement in May. Mayor Robertson proposed establishing a process for meetings between developers and staff, as well as mandating that all agenda items be provided within the packet, consensus was not reached. Mayor Robertson asked about the timeline for discussing homelessness, with City Manager stating that staff is currently coordinating with additional resources. Mayor Robertson further inquired about animal services contracts for Kingsburg and Fowler. City Manager Santillan clarified that the items are moving forward and will be placed on a future agenda. Mayor

Pro Tem Cho requested a discussion on vendor fees, with City Manager Santillan noting that an item is anticipated for the upcoming 4/1/2024 agenda. Council Member Mendoza-Navarro requested a discussion on housing topics for Selma as she will be on Capitol Hill in April, which received council consensus.

DEPARTMENTAL UPDATES: City Manager Santillan thanked everyone for participating in the City Staff Appreciation event. He reported on adopting Brody from the Animal Services Center and discussed the approved funding for infrastructure.

Deputy City Manager Keene advised that the business license fee for vendors and the development update will be brought forward.

Administrative Services Director Venegas reported that the Office 365 Transition has been completed, with 94% compliance.

Community Services Director Smart reported on the upcoming groundbreaking ceremony at Brentlinger Park for the park playground, the Spring Eggstravaganza, Senior Center Dance, and Arts Center shows. She also discussed the Parks Master Plan.

Fire Division Chief Fullner reported on the assisting with a recent County incident.

City Clerk Rivera reported on the Caltrans project and discussed the scheduled phase change.

Public Works Director Honn updated Council on the storm drain infrastructure maintenance project and master plan project. He also reported that there were no bids received for the Salazar Center and advised of the upcoming bid opening for the senior center.

Police Chief Alcaraz provided the February crime stats for his department.

COUNCIL REPORTS: Council member Guerra reported on attending the ribbon-cutting ceremony for the Central Valley Multi-Service Center and the Center Point meeting (formerly known as 5 Cities). She requested to be notified when council packets are distributed and addressed complaints regarding shopping carts, garbage bins, and homelessness in the park. She inquired on the feasibility of removing the barbecue pits from the park.

Council member Mendoza-Navarro expressed gratitude to Public Works Director Honn for his presentation and congratulated Los Paisanos of Selma High for their first-place award. She informed Council of her current attendance at the 23rd Annual Affordable Housing Agency Retreat in Solvang.

Council member Trujillo reported on providing breakfast and lunch for the Staff Appreciation event and thanked staff for their dedication.

Mayor Pro Tem Cho reported on attending the ribbon-cutting ceremony for the Central Valley Multi-Service Center and Employee Appreciation Day. She extended an invitation to the upcoming Chamber Awards dinner and the Chinese American Museum Project Exhibit.

Mayor Robertson reported on attending the following: Fresno Council of Government Subcommittee meeting, Joint Selma Kingsburg Fowler County Sanitation Board and Policy Advisory Committee meeting, and the ribbon-cutting ceremony for the Central Valley Multi-Service Center. He also reported on participating in a recent triathlon.

ADJOURNMENT: There being no further business, Mayor Robertson adjourned the meeting at 9:23 p.m.

Respectfully submitted, Reyna Rivera, City Clerk

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

April 15, 2024

ITEM NO: B.

SUBJECT: Consideration of a Resolution Declaring Surplus and Sale of City Property

DISCUSSION: The Public Works Department is requesting the City Council's approval to declare as surplus the equipment list below and to authorize the sale of said equipment. Given the lack of usage of said equipment, the Public Works Department cannot justify continuing to hold this as an asset.

Unit #	Dept.	Year	Use	Unit Description	License	Vin/Serial #	Notes
1316	PW	2018	Parks	Trencher		SWPC30XAPJ0000431	Equipment is not being used
1317	PW	2018	Parks	Trailer	1504710	1DSB111F7K1703702	Equipment is not being used

RECOMMENDATION: Adopt a Resolution declaring the equipment on the Surplus Vehicle List as surplus, and authorize the sale of the equipment.

_____/s/_____
Michael Honn, Public Works Director

____04/05/2024_____
Date

_____/s/_____
Fernando Santillan, City Manager

____04/05/2024_____
Date

RESOLUTION NO. 2024 – __R

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SELMA,
CALIFORNIA, DECLARING CERTAIN EQUIPMENT SURPLUS AND
AUTHORIZING THEIR SALE, DONATION, OR DISPOSAL**

WHEREAS, in accordance with the provisions of Government Code Section 37350, the City is permitted to dispose of personal property for the common benefit; and

WHEREAS, the City desires to declare certain equipment to be surplus. A description of said equipment is attached hereto as “Exhibit A”.

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

Section 1. The City Council finds that the above recitals are true and correct and are incorporated herein by reference.

Section 2. Given usage of the equipment set forth in Exhibit A, the Public Works Department cannot justify continuing to hold this as an asset, the City Council hereby declares the equipment as surplus property.

Section 3. The City Manager is hereby directed to sell the surplus equipment and take all actions necessary to effectuate the direction set forth in this Resolution.

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.

PASSED, APPROVED AND ADOPTED at a Regular Meeting of the City Council of the City of Selma on this 15th day of April, by the following roll call vote:

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

(Signatures on following page)

Scott Robertson, Mayor

ATTEST:

Reyna Rivera, City Clerk

Surplus Items - Exhibit A

Unit #	Dept	Year	Use	Unit Description	License	Vin/Serial #	Status Change Date	Notes
1316	PW	2018	Parks	Trencher		SWPC30XAPJ0000431	4/4/2024	Equipment is not being used
1317	PW	2018	Parks	Trailer	1504710	1DSB111F7K1703702	4/4/2024	Trailer is not being used

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

April 15, 2024

ITEM NO: C.

SUBJECT: Consideration of a Resolution Approving Memorandum of Understanding with the Bureau of Alcohol, Tobacco, Firearms and Explosives (ATF) for a Police Officer Assignment to the Central Valley Gun Crime Task Force Team

BACKGROUND: The focus of the Selma Police Department is to deter and reduce violent crime in the community. Curtailing the accessibility and movement of those determined to use firearms criminally is our best strategy in achieving this goal. As we know, illegal firearms are transported in and out of our community and used to commit criminal acts; often, these criminals do not reside in our jurisdiction. The Selma Police Department is requesting to assign a Police Officer to the Central Valley Gun Crime Task Force Team to ensure we are doing our best to curtail illegal firearms before they enter our community.

It is the function of this Task Force to investigate those involved in firearms trafficking and firearm-related violent crimes, which includes the investigation of individuals who are prohibited from being in possession of firearms and illegally manufacturing firearms. This team will also gather intelligence data relating to illegal firearm trafficking in the City of Selma, the Fresno County region and, at times, beyond the region. Additionally, this team will investigate and recommend federal prosecution of these offenders whenever feasible. By dedicating a Selma Police Officer to this Task Force Team, additional state and federal resources will become available to the City of Selma without impacting resources necessary for our normal operations.

DISCUSSION: With the increased firearm-related crimes in the Central Valley, this Agreement would ensure the City of Selma Police Department has representation on this Central Valley Gun Crime Task Force Team to reduce firearm related crime to enhance public safety.

FISCAL IMPACT: As part of this Agreement the Bureau of Alcohol, Tobacco, Firearms and Explosives (ATF) will reimburse the designated Officer's overtime and provide equipment to ensure the safety of our personnel, including a vehicle. There is no anticipated fiscal impact to the General Fund or the Measure S Fund.

RECOMMENDATION: Adopt Resolution Approving MOU allowing the City of Selma Police Department to Assign a Police Officer to the Central Valley Gun Crime Task Force Team.

_____/s/_____
Rudy Alcaraz
Chief of Police

April 8, 2024
Date

_____/s/_____
Fernando Santillan
City Manager

April 8, 2024
Date

Attachments:

1. Resolution Approving an MOU between the City of Selma Police Department to assign a Police Officer to the Central Valley Gun Crime Task Force Team.
2. MOU with the Bureau of Alcohol, Tobacco, Firearms and Explosives (ATF).

RESOLUTION NO. 2024 –

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SELMA,
CALIFORNIA, AUTHORIZING THE CITY MANAGER OR DESIGNEE TO
EXECUTE A MEMORANDUM OF UNDERSTANDING FOR CITY OF SELMA
POLICE DEPARTMENT TO CONTRACT WITH THE BUREAU OF ALCOHOL,
TOBACCO, FIREARMS AND EXPLOSIVES (ATF) FOR A POLICE OFFICER
ASSIGNMENT TO THE CENTRAL VALLEY GUN CRIME TASK FORCE TEAM**

WHEREAS, the City of Selma is authorizing the City Manager or his designee to execute an Agreement allowing the Selma Police Department to assign a Police Officer to Central Valley Gun Crime Task Force Team.

WHEREAS, the City of Selma will be compensated by the Bureau of Alcohol, Tobacco, Firearms and Explosives (ATF) for the Police Officer's overtime and any necessary tools and or training to perform in the capacity of the Central Valley Gun Crime Task Force Team.; and

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

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

SECTION 2. The City Council hereby approves the Agreement attached as Exhibit A and incorporated herein by reference.

SECTION 3. The City Manager or his designee is hereby authorized to execute this Agreement for the assignment of a Police Officer to the Central Valley Gun Crime Task Force Team and all necessary documents and make all necessary expenditures related to the same on behalf of the City.

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.

PASSED, APPROVED AND ADOPTED this 15th day of April, 2024, by the following vote:

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

(Signatures on following page)

Scott Robertson, Mayor

ATTEST:

Reyna Rivera, City Clerk

MEMORANDUM OF UNDERSTANDING

BETWEEN

THE BUREAU OF ALCOHOL, TOBACCO, FIREARMS AND EXPLOSIVES (ATF),

And

THE SELMA POLICE DEPARTMENT

CENTRAL VALLEY GUN CRIME TASK FORCE

This Memorandum of Understanding (“MOU”) is entered into by and between the Bureau of Alcohol, Tobacco, Firearms and Explosives (“ATF”) and the Selma Police Department (“participating agency”) as it relates to the Central Valley Gun Crime Task Force (herein referred to as the “Task Force”).

AUTHORITIES

The authority to investigate and enforce offenses under provisions of this MOU are found at 28 U.S.C. § 599A, 28 C.F.R. §§ 0.130, 0.131, and 18 U.S.C. § 3051.

PURPOSE

The Task Force will perform the activities and duties described below:

- a. Investigate firearms trafficking/straw purchases
- b. Investigate firearms related violent crime
- c. Gather and report intelligence data relating to trafficking in firearms
- d. Conduct undercover operations where appropriate and engage in other traditional methods of investigation in order that the Task Force's activities will result in effective prosecution before the courts of the United States and the State of California.

MEASUREMENT OF SUCCESS

The success of this initiative will be measured by the participating agencies’ willingness to share certain information, (i.e., crime statistics) for the purpose of measuring the success of the task force as well as its performance. Measurement will also include the number of crime guns taken off the streets annually and the number of wanted violent crime offenders arrested. In addition, measurement will include analysis of the number of criminal and gang related defendants referred for prosecution for violations related to firearms offenses, violent crime, and firearms trafficking.

PHYSICAL LOCATION

Officers/troopers/agents assigned to this Task Force by their employer shall be referred to as task force officers (TFOs). TFOs will be assigned to the ATF Fresno Field Office, and will be co-located at the Fresno Police Department Special Investigations Bureau (SIB) and the ATF Fresno Field Office.

SUPERVISION AND CONTROL

The day-to-day supervision and administrative control of TFOs will be the mutual responsibility of the participants, with the ATF Special Agent in Charge or his/her designee having operational control over all operations related to this Task Force.

TFOs shall remain subject to their respective agencies' policies and shall report to their respective agencies regarding matters unrelated to this agreement/task force. With regard to matters related to the Task Force, TFOs will be subject to Federal law and Department of Justice and ATF orders, regulations and policies, including those related to standards of conduct, sexual harassment, equal opportunity issues and Federal disclosure laws.

Failure to comply with this section could result in a TFO's dismissal from the Task Force.

PERSONNEL, RESOURCES AND SUPERVISION

To accomplish the objectives of the Task Force, ATF will assign four (4) Special Agents and one (1) crime analyst to the Task Force. ATF will also, subject to the availability of funds, provide necessary funds and equipment to support the activities of the ATF Special Agents and TFOs assigned to the Task Force. This support may include office space, office supplies, travel funds, funds for the purchase of evidence and information, investigative equipment, training, and other support items.

Each participating agency agrees to make available to its assigned task members any equipment ordinarily assigned for use by that agency. In the event ATF supplies equipment (which may include vehicles, weapons, or radios), TFOs must abide by any applicable ATF property orders or policy and may be required to enter into a separate agreement for their use.

To accomplish the objectives of the Task Force, the Selma Police Department agrees to detail one (1) fulltime TFOs and/or zero part time TFOs to the Task Force for a period of not less than two (2) years.

All full-time TFOs shall qualify with their respective firearms by complying with ATF's Firearms and Weapons Policy.

SECURITY CLEARANCES

All TFOs will undergo a security clearance and background investigation, and ATF shall bear the costs associated with those investigations. TFOs must not be the subject of any ongoing

investigation by their department or any other law enforcement agency, and past behavior or punishment, disciplinary, punitive, or otherwise, may disqualify one from eligibility to join the Task Force. ATF has final authority as to the suitability of TFOs for inclusion on the Task Force.

DEPUTATIONS

ATF, as the sponsoring Federal law enforcement agency, may request at its sole discretion that the participating agency's TFOs be deputized by the U.S. Marshals Service to extend their jurisdiction, to include applying for and executing Federal search and arrest warrants, and requesting and executing Federal grand jury subpoenas for records and evidence involving violations of Federal laws. Such requests will be made on an individual basis as determined by ATF.

A TFO will not be granted Department of Justice legal representation if named as a defendant in a private-capacity lawsuit alleging constitutional violations unless all deputation paperwork has been completed prior to the event(s) at issue in the lawsuit.

The participating agencies agree that any Federal authority that may be conferred by a deputation is limited to activities supervised by ATF and will terminate when this MOU is terminated or when the deputized TFOs leave the Task Force, or at the discretion of ATF.

ASSIGNMENTS, REPORTS, AND INFORMATION SHARING

An ATF supervisor or designee will be empowered with designated oversight for investigative and personnel matters related to the Task Force and will be responsible for opening, monitoring, directing, and closing Task Force investigations in accordance with ATF policy and the applicable United States Attorney General's Guidelines.

Assignments will be based on, but not limited to, experience, training, and performance, in addition to the discretion of the ATF supervisor.

All investigative reports will be prepared utilizing ATF's investigative case management system, (Spartan/N-Force) utilizing ATF case report numbers. The participating agency will share investigative reports, findings, intelligence, etc., in furtherance of the mission of this agreement, to the fullest extent allowed by law. For the purposes of uniformity, there will be no duplication of reports, but rather a single report prepared by a designated individual which can be duplicated as necessary. Every effort should be made to document investigative activity on ATF Reports of Investigation (ROI), unless otherwise agreed to by ATF and the participating agency(ies). This section does not preclude the necessity of individual TFOs to complete forms required by their employing agency.

Information will be freely shared among the TFOs and ATF personnel with the understanding that all investigative information will be kept strictly confidential and will only be used in furtherance of criminal investigations. No information gathered during the course of the Task Force, to include informal communications between TFOs and ATF personnel, may be

disseminated to any third party, non-task force member by any task force member without the express permission of the ATF Special Agent in Charge or his/her designee and/or the Selma Police Chief or his/her designee.

Any public requests for access to the records or any disclosures of information obtained by task force members during Task Force investigations will be handled in accordance with applicable statutes, regulations, and policies pursuant to the Freedom of Information Act and the Privacy Act and other applicable federal and/or state statutes and regulations.

INVESTIGATIVE METHODS

The parties agree to utilize Federal standards pertaining to evidence handling and electronic surveillance activities to the greatest extent possible. However, in situations where state or local laws are more restrictive than comparable Federal law, investigative methods employed by state and local law enforcement agencies shall conform to those requirements, pending a decision as to a venue for prosecution.

The use of other investigative methods (search warrants, interceptions of oral communications, etc.) and reporting procedures in connection therewith will be consistent with the policy and procedures of ATF. All Task Force operations will be conducted and reviewed in accordance with applicable ATF and Department of Justice policy and guidelines.

None of the parties to this MOU will knowingly seek investigations under this MOU that would cause a conflict with any ongoing investigation of an agency not party to this MOU. It is incumbent upon each participating agency to notify its personnel regarding the Task Force's areas of concern and jurisdiction. All law enforcement actions will be coordinated and cooperatively carried out by all parties to this MOU.

INFORMANTS

ATF guidelines and policy regarding the operation of informants and cooperating witnesses will apply to all informants and cooperating witnesses directed by TFOs.

Informants developed by TFOs may be registered as informants of their respective agencies for administrative purposes and handling. The policies and procedures of the participating agency for handling informants will apply to all informants that the participating agency registers. In addition, it will be incumbent upon the registering participating agency to maintain a file with respect to the performance of all informants or witnesses it registers. All information obtained from an informant and relevant to matters within the jurisdiction of this MOU will be shared with all parties to this MOU.

The ATF will provide and maintain a buy fund to be utilized by TFO's for purchasing contraband evidence in furtherance of investigations and payment to informants for their contributions to investigations.

DECONFLICTION

Each participating agency agrees that the deconfliction process requires the sharing of certain operational information with the Task Force, which, if disclosed to unauthorized persons, could endanger law enforcement personnel and the public. As a result of this concern, each participating agency agrees to adopt security measures set forth herein:

- a. Each participating agency will assign primary and secondary points of contact.
- b. Each participating agency agrees to keep its points of contact list updated.
- c. TFO's will utilize the WSIN data base to enhance officer safety with all other law enforcement agencies.

The points of contact for this Task Force are:

ATF: RAC Anthony Gonzales, Fresno Field Office

Selma Police Department: Sergeant, Caleb Garcia

EVIDENCE

Evidence will be maintained by the lead agency having jurisdiction in the court system intended for prosecution. Evidence generated from investigations initiated by a TFO or ATF special agent intended for Federal prosecution will be placed in the ATF designated vault, using the procedures found in ATF orders.

All firearms seized by a TFO must be submitted for fingerprint analysis and for a National Integrated Ballistic Information Network (NIBIN) examination. Once all analyses are completed, all firearms seized under Federal law shall be placed into the ATF designated vault for proper storage. All firearms information/descriptions taken into ATF custody must be submitted to ATF's National Tracing Center.

JURISDICTION/PROSECUTIONS

Cases will be reviewed by the ATF Special Agent in Charge or his/her designee in consultation with the participating agency and the United States Attorney's Office and appropriate state's attorney offices, to determine whether cases will be referred for prosecution to the U.S. Attorney's Office or to the relevant state's attorney's office. This determination will be based upon which level of prosecution will best serve the interests of justice and the greatest overall benefit to the public. Any question that arises pertaining to prosecution will be resolved through discussion among the investigative agencies and prosecuting entities having an interest in the matter.

In the event that a state or local matter is developed that is outside the jurisdiction of ATF or it is decided that a case will be prosecuted on the state or local level, ATF will provide all relevant information to state and local authorities, subject to Federal law. Whether to continue

investigation of state and local crimes is at the sole discretion of the state or local participating agency.

USE OF FORCE

All TFOs will comply with ATF and the Department of Justice's (DOJ's) Use of Force orders and policies. TFOs must be briefed on ATF's and DOJ's Use of Force policy by an ATF official and will be provided with a copy of such policy.

DISCIPLINE

Discipline will be the responsibility of the agency supplying the task force officer(s) and not the responsibility of the task force coordinator or task force supervisor. Disciplinary matters will be referred to the appropriate agency for investigation and disposition.

MEDIA

Media relations will be handled by ATF and the U.S. Attorney's Office's public information officers in coordination with each participating agency. Information for press releases will be reviewed and mutually agreed upon by all participating agencies, who will take part in press conferences. Assigned personnel will be informed not to give statements to the media concerning any ongoing investigation or prosecution under this MOU without the concurrence of the other participants and, when appropriate, the relevant prosecutor's office.

All personnel from the participating agencies shall strictly adhere to the requirements of Title 26, United States Code, § 6103. Disclosure of tax return information and tax information acquired during the course of investigations involving National Firearms Act (NFA) firearms as defined in 26 U.S.C., Chapter 53 shall not be made except as provided by law.

SALARY/OVERTIME COMPENSATION

During the period of the MOU, participating agencies will provide for the salary and employment benefits of their respective employees. All participating agencies will retain control over their employees' work hours, including the approval of overtime.

ATF may have funds available to reimburse overtime to the state and local TFO's agency, subject to the guidelines of the Department of Justice Asset Forfeiture Fund. This funding would be available under the terms of a memorandum of agreement (MOA) established pursuant to the provisions of 28 U.S.C. section 524. The participating agency agrees to abide by the applicable Federal law and policy with regard to the payment of overtime from the Department of Justice Asset Forfeiture Fund. The participating agency must be recognized under state law as a law enforcement agency and their officers/ troopers/investigators as sworn law enforcement officers. If required or requested, the participating agency shall be responsible for demonstrating to the Department of Justice that its personnel are law enforcement officers for the purpose of overtime payment from the Department of Justice Asset Forfeiture Fund. **This MOU is not a funding document.**

In accordance with these provisions and any MOA on asset forfeiture, the ATF Special Agent in Charge or designee shall be responsible for certifying reimbursement requests for overtime expenses incurred as a result of this agreement.

AUDIT INFORMATION

Operations under this MOU are subject to audit by ATF, the Department of Justice's Office of the Inspector General, the Government Accountability Office, and other Government-designated auditors. Participating agencies agree to permit such audits and to maintain all records relating to Department of Justice Asset Forfeiture Fund payments for expenses either incurred during the course of this Task Force or for a period of not less than three (3) years and, if an audit is being conducted, until such time that the audit is officially completed, whichever is greater.

FORFEITURES/SEIZURES

All assets seized for administrative and criminal forfeitures will be seized and forfeited in compliance with the rules and regulations set forth by the U.S. Department of Justice Asset Forfeiture guidelines. When the size or composition of the item(s) seized make it impossible for ATF to store it, any of the participating agencies having the storage facilities to handle the seized property agree to store the property at no charge and to maintain the property in the same condition as when it was first taken into custody. The agency storing said seized property agrees not to dispose of the property until authorized to do so by ATF.

The MOU provides that proceeds from forfeitures will be shared, with sharing percentages based upon the U.S. Department of Justice Asset Forfeiture policies on equitable sharing of assets, such as determining the level of involvement by each participating agency. Task Force assets seized through administrative forfeiture will be distributed in equitable amounts based upon the number of full-time persons committed by each participating agency. Should it become impossible to separate the assets into equal shares, it will be the responsibility of all the participating agencies to come to an equitable decision. If this process fails and an impasse results, ATF will become the final arbitrator of the distributive shares for the participating agencies

DISPUTE RESOLUTION

In cases of overlapping jurisdiction, the participating agencies agree to work in concert to achieve the Task Force's goals and objectives. The parties to this MOU agree to attempt to resolve any disputes regarding jurisdiction, case assignments and workload at the lowest level possible.

LIABILITY

ATF acknowledges that the United States is liable for the wrongful or negligent acts or omissions of its officers and employees, including TFOs, while on duty and acting within the scope of their federal employment, to the extent permitted by the Federal Tort Claims Act.

Claims against the United States for injury or loss of property, personal injury, or death arising or resulting from the negligent or wrongful act or omission of any Federal employee while acting within the scope of his or her office or employment are governed by the Federal Tort Claims Act, 28 U.S.C. sections 1346(b), 2672-2680 (unless the claim arises from a violation of the Constitution of the United States, or a violation of a statute of the United States under which other recovery is authorized).

Except as otherwise provided, the parties agree to be solely responsible for the negligent or wrongful acts or omissions of their respective employees and will not seek financial contributions from the other for such acts or omissions. Legal representation by the United States is determined by the United States Department of Justice on a case-by-case basis. ATF cannot guarantee the United States will provide legal representation to any state or local law enforcement officer.

Liability for any negligent or willful acts of any agent or officer undertaken outside the terms of this MOU will be the sole responsibility of the respective agent or officer and agency involved.

DURATION

This MOU is effective with the signatures of all parties and terminates three years (3) after this MOU is signed.

This MOU supersedes previously signed MOUs and shall remain in effect until the aforementioned expiration date or until it is terminated in writing (to include electronic mail and facsimile), whichever comes first. All participating agencies agree that no agency shall withdraw from the Task Force without providing ninety (90) days written notice to other participating agencies. If any participating agency withdraws from the Task Force prior to its termination, the remaining participating agencies shall determine the distributive share of assets for the withdrawing agency, in accordance with Department of Justice guidelines and directives.

This MOU shall be deemed terminated at the time all participating agencies withdraw and ATF elects not to replace such members, or in the event ATF unilaterally terminates the MOU upon 90 days written notice to all the remaining participating agencies.

MODIFICATIONS

This agreement may be modified at any time by written consent of all participating agencies. Modifications shall have no force and effect unless such modifications are reduced to writing and signed by an authorized representative of each participating agency.

SIGNATURES

_____/_____
Rudy Alcaraz Date
Chief of Police
Selma Police Department

_____/_____
Jennifer L. Cicolani Date
Special Agent in Charge, ATF
San Francisco Field Division

ITEM NO: D.

SUBJECT: Consideration of a Resolution Authorizing Submission of a Grant Application to the Fresno Council of Governments (Fresno COG) for the Measure C TOD Program Cycle XII for the Selma Downtown and Civic Center Transit-Oriented Improvements

BACKGROUND: The Fresno Council of Governments (Fresno COG) administers the Measure C TOD Program. TOD projects support community-based transit projects that are developed through an inclusive planning process with broad private-public partnerships and outreach.

One February 28, 2019, City Staff applied to the Measure C TOD Program requesting a total of \$270,000 for the *Selma Downtown and Civic Center Transit-Oriented Improvements*. The project was located near City Hall, Fire Department Headquarters, and the newly constructed Police Station. The project will relocate the historical City Hall transit stop from Tucker Street to a location on 3rd Street adjacent to either the Fire Department or new Police Station, as well as provide sidewalk, ramp and crossing improvements at various locations to facilitate increased transit ridership by residents and visitors. On April 15, 2019, the Council directed staff through Resolution 2019-13R to apply for grant funding. In August of 2021, the City of Selma was awarded the requested \$270,000 for the project.

Due to rising construction costs during the design and funding application time, the awarded \$270,000 would not fully fund the project. The current Engineer's Estimate for the project is \$504,100.

DISCUSSION: Staff has prepared an application for additional funding for the Measure C Transit-Oriented Design Program Cycle XII Funding. The City of Selma's Measure C TOD application, which was submitted to Fresno COG during the application submittal window, requests additional funding for the Selma Downtown and Civic Center Transit-Oriented Improvements. The project scope remains the same as previously submitted with the integration of the proposed Park and Ride Parking lot on Mill Street adjacent to the Police Station.

The application for an additional \$234,100 will allow the project to be fully funded by Measure C TOD Funds.

A resolution from the City Council is a requirement for the Measure C Policy Board to consider the application for funding.

FISCAL IMPACT: If Fresno COG approves the City's funding request under the Measure C TOD 12th cycle program, the entire expense of \$504,100 for the Selma Downtown and Civic Center Transit-Oriented Improvements would be funded by the Measure C TOD grant.

TOD (7 th Cycle)	\$270,000	<i>Awarded</i>
TOD (12 th Cycle)	\$234,100	<i>Requested</i>
Total Estimated Cost of Project	\$504,100	

RECOMMENDATION: Adopt the Resolution authorizing submission of a grant application to the Fresno Council of Governments (Fresno COG) for the Measure C TOD Program Cycle XII for the Selma Downtown and Civic Center Transit-Oriented Improvements.

_____/s/_____
David Horn, City Engineer

4/10/2024
Date

_____/s/_____
Jerome Keene, Deputy City Manager

4/10/2024
Date

_____/s/_____
Fernando Santillan, City Manager

4/10/2024
Date

Attachments:

1. Resolution
2. TOD Civic Center Vicinity Map

RESOLUTION NO. 2024-

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SELMA, CALIFORNIA AUTHORIZING SUBMISSION OF A GRANT APPLICATION TO THE FRESNO COUNCIL OF GOVERNMENTS (FRESNO COG) FOR THE FRESNO COUNCIL OF GOVERNMENTS MEASURE C CYCLE TRANSIT ORIENTED DEVELOPMENT PROGRAM (TOD) CYCLE 12

WHEREAS the Fresno Council of Governments (Fresno COG) Measure C Transit Oriented Development Program Cycle 12 grant applications are due February 27, 2024; and

WHEREAS, procedures established by Fresno COG require the grantee's governing body to certify by resolution the approval of project application(s); and

WHEREAS, the City of Selma intends to submit an application the Fresno COG for funding on February 27, 2024, this multi-faceted project will relocate the City Hall transit stop from Tucker Street to a location on 3rd Street adjacent to either the Fire Department or new Police Station, as well as provide sidewalk, ramp and crossing improvements at various locations to facilitate increased transit ridership by residents and visitors; and

WHEREAS the Selma Downtown and Civic Center Transit-Oriented Improvements proposed by the City of Selma meets the program policies and guidelines as stated by the Measure C Transit-Oriented Infrastructure for Infill Development as created in the 2006 Measure C Extension Plan in supports of community-based transit projects; and

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

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

SECTION 2. The City of Selma hereby agrees to ensure that all project delivery deadlines for all project phases will be met or exceeded.

SECTION 3. The City of Selma City Council does direct its management, Planning and Finance staff to ensure all projects are carried out in a timely manner and the directive of the Selma City Council.

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

PASSED, APPROVED and ADOPTED this 15th day of April, 2024, by the following vote:

AYES:	COUNCILMEMBER:
NOES:	COUNCILMEMBER:
ABSTAIN:	COUNCILMEMBER:
ABSENT:	COUNCILMEMBER:

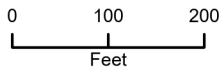
Scott Robertson, Mayor

ATTEST:

Reyna Rivera, Selma City Clerk



- Existing Transit Stop Location
- Relocated Transit Stop
- Reconstruct Curb Ramp (Typ. of 28)
- Construct Sidewalk



Downtown and Civic Center Transit Oriented Improvements

City of Selma

Yamabe & Horn Engineering, Inc.
CIVIL ENGINEERS • LAND SURVEYORS



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

April 15, 2024

ITEM NO: E.

SUBJECT: Consideration of a Resolution Accepting Flood Easement and Release Agreement with Valley Truck Parking for Nebraska Avenue

BACKGROUND: Valley Truck Parking, LLC is developing a parcel on the south side of Nebraska Avenue between Dockery Avenue and Pacific Avenue for J&C Trucking Operations. Development of the project as conditioned creates potential for site flooding as it does not drain to Nebraska Avenue and ultimately City Storm Drain Facilities. The Flood Easement and Release Agreement removes certain liability from the City of Selma in the event of localized flooding due to storm events. The Developer was provided the option to grade the project to drain to Nebraska Avenue or defer public improvements and grade the site to drain to an on-site storm drain basin and provide a Flood Easement and Release Agreement. An easement was prepared and provided by the Developer for review and acceptance by Staff. Staff reviewed the submitted easement and determined it is technically correct for recording and acceptance by the City.

FISCAL IMPACT: No fiscal impact.

RECOMMENDATION: Staff recommends that Council adopt the attached a resolution to accept the Flood Easement and Release Agreement on behalf of the City of Selma.

_____/s/_____
David Horn
City Engineer

Date

/s/ Jerome Keene Date 04/10/2024
Deputy City Manager

/s/	04/10/2024
Fernando Santillan	Date
City Manager	

RESOLUTION NO. 2024-__

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SELMA,
CALIFORNIA ACCEPTING A FLOOD EASEMENT AND RELEASE AGREEMENT
FROM VALLEY TRUCK PARKING, LLC FOR NEBRASKA AVENUE**

WHEREAS, Valley Truck Parking, LLC, a California Limited Liability Corporation, (“Owner”) submitted a site plan review application for a truck parking development (“Development Project”) on the south side of Nebraska Avenue, APN 390-190-03 (“Property”); and,

WHEREAS, the Developer chose to defer certain public improvements and drain the project to an on-site storm drain basin with the potential of localized flooding in certain storm events and provide the City of Selma with a Flood Easement and Release Agreement; and,

WHEREAS, it is in the best interest of the City of Selma to accept the Flood Easement and Release Agreement for the proposed development; and,

NOW, THEREFORE, BE IT RESOLVED that the City Council of the City of Selma hereby finds, determines, and declares the following:

1. The above recitals are true and correct;
2. The Council accepts the Flood Easement and Release Agreement.
3. Directs the City Clerk to complete and sign the Certificate of Acceptance for the Flood Easement and Release Agreement and submit the completed document to the Fresno County Recorder for recordation.
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.
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.

The foregoing Resolution was approved and adopted at a regular meeting of the City Council of the City of Selma held on the ____ day of ____ 2024 by the following vote:

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

(Signatures on the following page)

Scott Robertson
Mayor

ATTEST:

Reyna Rivera
City Clerk

**RECORDING REQUESTED BY
CITY OF SELMA**

**AND WHEN RECORDED RETURN TO:
CITY OF SELMA
1710 Tucker Street
Selma, CA 93662**

**--NO FEE--
Benefit of City of Selma
Pursuant to Government Codes § 6103 and 27383**

SPACE ABOVE THIS LINE FOR RECORDERS USE ONLY

FLOOD EASEMENT AND RELEASE AGREEMENT

THIS FLOOD EASEMENT AND RELEASE AGREEMENT (this "Agreement"), is made and entered into this 11 day of March, 2024 by and between VALLEY TRUCK PARKING, LLC, a California Limited Liability Company, ("Owner"), and the CITY OF SELMA, ("City"). Owner and City are collectively referred to as the "Parties."

- A. Owner holds fee title to that real property in the County of Fresno, State of California, more particularly described in Exhibit "A", attached hereto and incorporated herein by this reference (the "Property"), and is proposing to develop the Property pursuant to SPR 2022-003 with on-site elevations that will be below that of the adjoining street (the "Project"), so as to preclude surface waters on the property from draining to Nebraska Avenue as is provided for in the Drainage Ordinances; and
- B. City has adopted and is responsible for implementing the City of Selma Storm Drainage Master Plan; and
- C. The Project, as presented to City, is inconsistent with City standards and policies, and, as a result, the Parties agree that City's statutory authority, the public's interest, and necessity allow the City to acquire the flooding easement and release described below.

NOW, THEREFORE, in consideration of these recitals, which are incorporated herein, and for valuable consideration, the receipt of which is hereby acknowledged, the Parties hereto agree as follows:

1. **Grant Easement Rights.** By this Agreement, Owner hereby dedicates and conveys to City

a permanent flood easement over that portion of the Property depicted in Exhibit “B”, attached hereto and incorporated herein by this reference. The rights conveyed pursuant to this Agreement shall include all rights necessary, convenient, or incidental thereto, including but not limited to, City’s right to ingress and egress from the Property. City shall exercise its easement rights in such manner as not to cause an unreasonable interference with lawful use of the Property.

2. **Release and Indemnity.** To the fullest extent of the law, Owner, for itself and its successors-in-interest in the Property or any portion thereof, hereby releases and agrees to defend, indemnify, and hold harmless the City from and against any and all claims in any way related to the rights conveyed to the City in this Agreement, and any and all claims, causes of action, costs, expenses or damages (including, without limitation, claims for personal injury, death, property damage, economic loss, taking of property, attorney's fees and costs) arising therefrom.
3. **Covenant Running With the Land.** This Agreement shall bind Owner, its successors and assigns in the Property or any portion thereof, and shall: (i) create an equitable servitude upon the Property in favor of said publicly owned lands; and (ii) constitute a covenant running with the land burdening each parcel of land, now existing or to be created in the future, within the Property or any portion thereof.
4. **General Provisions.**
 - a. This Agreement (including the Exhibits hereto) contains the entire agreement between Owner and City in regard to the subject matter hereof, and no oral statements or prior written documents not specifically incorporated into this Agreement shall be any force or effect. Moreover, this Agreement may be modified only by a written document executed by the Parties hereto.
 - b. No failure by either party hereto at any time to give notice of any breach by the other party hereto or to require compliance with any condition or provision of this Agreement shall be deemed a waiver of a similar or dissimilar provision or condition at the same or any prior or subsequent time.
 - c. If any provision of this Agreement is held to be illegal, invalid or unenforceable under present or future laws, such provision shall be fully severable, and this Agreement

shall be construed and enforced as if such illegal, invalid, or unenforceable provision were not a part hereof, and the remaining provisions hereof shall remain in full force and effect. In lieu of any such illegal, invalid, or unenforceable provision herein, there shall be automatically added as a part of this Agreement a provision as similar in its terms to such illegal, invalid or unenforceable provision as may be possible and be legal, valid and enforceable.


- d. The Parties hereto acknowledge that each party has, or has had the opportunity to have, counsel of its own choosing review and revise this Agreement, such that the normal rule of construction to the effect that any ambiguities are to be resolved against the drafting party shall not be employed in the interpretation of this Agreement or any exhibits or amendments hereto.
- e. No person or entity other than the Parties hereto and their respective successors and assigns in the Property shall be deemed to have any rights or be entitled to any benefits pursuant to this Agreement unless expressly granted by City in a writing which expressly makes reference to this Agreement.

IN WITNESS WHEREOF, the Parties hereto have executed this Agreement as of the day and year first above written.

“City”
City of Selma

By: 
Fernando Santillan
City Manager

“Owner”
Valley Truck Parking, LLC, A California Limited
Liability Company

CHARAMIT SINGH
By: 

ACKNOWLEDGMENT

A notary public or other office completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

State of California

County of Tulare

On March 11, 2024 before me, Ashley Montemayor Notary Public
(insert name and title of the officer)

personally Charanjit Singh appeared
who
proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are
subscribed to the within instrument and acknowledged to me that he/she/they executed the same
in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument
the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing
paragraph is true and correct.

WITNESS my hand and official seal.

Signature Ashley Montemayor

(Seal)



EXHIBIT 'A'

Description of the Property

The east half of the north half of the north half of the northwest quarter of the northeast quarter of Section 8, Township 16 South, Range 22 East, Mount Diablo Base and Meridian, in the City of Selma, County of Fresno, State of California.

EXCEPTING THEREFROM the north 32.00 feet.



EXHIBIT 'B'

Description of the Flood Easement

The east half of the north half of the north half of the northwest quarter of the northeast quarter of Section 8, Township 16 South, Range 22 East, Mount Diablo Base and Meridian, in the City of Selma, County of Fresno, State of California.

EXCEPTING THEREFROM the north 32.00 feet.



Consent of Lien Holder

Wells Fargo Bank, N.A. ("Lien Holder"), is the current holder of a Deed of Trust dated April 4, 2017 as recorded in Instrument No. 2017-0042966-00, hereby consents to the grant of the foregoing Flood Easement dated March 11, 2024 and signed by Valley Truck Parking, LLC, a California Limited Liability Company, and joins in the execution hereof solely as Lien Holder and hereby does agree that in the event of the foreclosure of said mortgage, or other sale of said property described in said mortgage under judicial or non-judicial proceedings, the same shall be sold and the same is hereby deemed to be sold subject to said Easement. The Easement and the estate created thereby shall unconditionally be and remain at all times prior and superior to the lien or charge of the Mortgage/Deed of Trust first above mentioned, and the lien or charge of the Mortgage/Deed of Trust are hereby made subject and subordinate to the Easement. Lien Holder acknowledges that: (i) the City of Selma, California ("City") is relying upon this Consent in City's approval of a project proposed for the real property against which the Mortgage/Deed of Trust is recorded; and (ii) such approval is conditioned on continuing flood easement rights established under the Easement.

SIGNED AND EXECUTED this 2 day of February, 2024

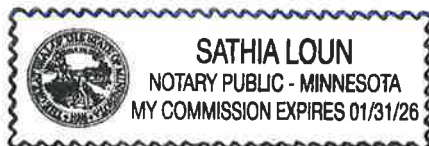
Wells Fargo Bank, N.A.

By: [Signature] 2-2-2024
Name: Michelle Erin Wihren
Title: Vice President

State of Minnesota
County of Hennepin

This instrument was acknowledged before me on 2/2/2024 (date) by Michelle Erin Wihren (name(s) of person(s) as VICE PRESIDENT (type of authority, e.g., officer, trustee, etc.) of Wells Fargo Bank, N.A., a national banking association.

(Stamp)



[Signature]
Signature of notarial officer
Notary Public
My commission expires: 01/31/2026

Sathia Loun

ITEM NO: F.

SUBJECT: Consideration of a Professional Services Agreement with Pinnacle Training Systems, LLC, to provide health and wellness services to Fire Department personnel

DISCUSSION: The Fire Department is requesting a renewal of the Professional Services Agreement with Pinnacle Training Systems, LLC. to provide a health and wellness program that enhances the physical and mental wellbeing of department personnel. Fire Department personnel are routinely exposed to environments that place a great deal of physical and mental stress on a person's body. Pinnacle has provided this service to the department annually since the program began in 2019.

Annually, the leading cause of firefighter line of duty deaths (LODD) is attributed to heart attacks and stroke and firefighters are 3.5 times more likely to suffer a cardiac event compared to the general public.

A health and wellness program offers many benefits to the employee and the organization. Employees who are more physically active have increased energy levels and are less likely to develop medical conditions such as diabetes, high blood pressure, heart disease, depression or obesity. Additionally, studies have demonstrated that wellness programs decrease healthcare costs, increase productivity and reduce absenteeism.

The three components of a comprehensive health promotion program are: mitigating disease risk, reducing risk of injury and lifestyle modification through education.

To achieve this goal, staff has prepared a Professional Services Agreement with Pinnacle Training Systems ("Pinnacle") for Council approval. Pinnacle will provide services that will promote the health and wellness of fire department personnel, including educational components that all City staff will be able to take advantage of.

Scope of Work:

Health Screening:

Health screening is a vital first step in any emergency responder health promotion program. In the past 8 years of providing this service to first responders Pinnacle has saved countless lives. Pinnacle has identified abnormal EKG rhythms indicative of imminent cardiac stress, detected early cancer onset and discovered individuals at high risk for diabetes. In all cases, fire personnel were referred to their physician where the appropriate medical treatment was provided.

All testing can be conducted at the Fire Department or another convenient facility identified by the City. Arrangements will be made between Pinnacle and the Fire Department to determine testing dates and times.

Body Composition:

Body composition testing will assess percent body fat and fat-free mass. It is a component of health-related fitness. This will be assessed with bio-electrical impedance analysis equipment. Obesity is a major risk factor for cardiovascular disease, cancer, diabetes and other lifestyle related fitness.

Resting Blood Pressure:

Resting blood pressure is an important measure for helping to assess cardiovascular disease risk, as hypertension is a major risk factor for heart disease.

Cardiovascular / Aerobic Capacity Test:

Aerobic fitness is one of the five components of health-related fitness and extremely important to fire fighter personnel. This test is in the sustained pursuit test category, according to the Cooper Institute. This sub maximal test will take place on a treadmill, and will be supervised by certified individuals. Aerobic fitness level is highly associated with risk of cardiovascular disease development, which is the number one cause of death in the United States. This component is also highly predictive of the ability to perform job tasks related to tactical operators.

Electrocardiogram (ECG) monitoring:

During the aerobic fitness test, ECG monitoring will be done to confirm that the electrical activity of the heart responds normally to exercise and if needed, identify any abnormalities.

Exercise Blood Pressure:

Blood pressure readings will be taken intermittently during the aerobic fitness protocol, to assess normal blood pressure response to exercise. An abnormal response to exercise may indicate a cardiovascular condition.

Blood Work:

Pinnacle will use LabCorp and provide a phlebotomist on-site to administer the blood draws. The blood draw panel will include a lipid panel and NMR (a highly sensitive test assessing cardiovascular disease risk, A1C (assessment of diabetes risk PSA (prostate cancer screening), CA-125 (ovarian cancer screening) C-Reaction Protein (assesses general inflammation).

Functional Movement Screen (FMS):

The FMS is a tool to assess individuals who are at risk for injury. Individuals are put through a battery strategic movement patterns to identify areas of weakness. Based on score of each test the individual is provided with exercises that can be done to

strengthen the muscles involved in the movement pattern. This can be done at the same time, or at a different time than the health screening.

Health Screening and WFI/NFPA 1582 Compliant Exams:

- ☐ Body Composition
- ☐ Resting Blood Pressure
- ☐ Cardiovascular / Aerobic Capacity Test
- ☐ Electrocardiogram (ECG) monitoring
- ☐ Exercise Blood Pressure
- ☐ Blood Work
 - Pinnacle will use LabCorp and provide a phlebotomist on-site to administer the blood draws. The blood draw panel will include a lipid panel, PSA (prostate cancer screening), CBC with differential, CMP, glucose and C-Reaction Protein to assess general inflammation. (Additional blood work not standard with the NFPA exams include NMR, A1c which are included in the price sheet below)
- ☐ Urinalysis Includes:
 - Dip Stick – pH, glucose, ketones, protein, blood and bilirubin
 - Microscopic – white blood cells, red blood cells, white blood cell casts, red blood cell casts and crystals
- ☐ Fecal Occult – this is a home test kit that screens for colon cancer
- ☐ Spirometry – assesses lung function
- ☐ Skin cancer, breast cancer and testicular cancer screenings
- ☐ Hands-on Physical Examination Including:
 - Vital signs (head, neck, eyes, nose and throat)
 - Cardiovascular (inspection, auscultation, percussion and palpation)
 - Pulmonary (inspection, auscultation, percussion and palpation)
 - Gastrointestinal (inspection, auscultation, percussion and palpation)
 - Genitourinary (hernia exam)
 - Lymph Nodes (evaluation in the cervical, axillary and inguinal regions)
 - Neurological (general mental status, general assessment of the major cranial and peripheral nerves)
 - Musculoskeletal (overall assessment of ROM of all joints, observation of exercises and functions assessing joint mobility)
- ☐ Audiology
- ☐ Vision

Lifestyle Intervention Program and Accountability

Following initial testing, each emergency responder will receive an action plan based on the results of their FMS and health test battery. They will also be assigned a Wellness Coach. The Wellness Coach will meet with the individual remotely, either by email or phone appointment (as preferred) for an initial consultation. During this initial consultation, the wellness coach will:

- review the results of their health screening and FMS assessment;
- address any concerns or questions the emergency responder may have;
- and guide them through a goal setting activity to help them establish short term and long term personal health/wellness goals.

Additionally, the Wellness Coach will develop a more individualized action plan for the emergency responder, based on the results of the testing, other questions and concerns that arise during testing and their personal goals. This action plan will include recommendations on physical activity, nutrition, or other pertinent health information relating to the emergency responder's needs and concerns.

Accountability is key component of any behavior modification program. Therefore, at the time of delivery of the action plan, the Wellness Coach will make arrangements for an additional consultation, by phone or email, over the next 6 weeks. These follow-up appointments will address the lifestyle changes the emergency responder has made, as well as goal assessment and progress.

Fiscal Impact: The annual amount is \$25,000 and is funded out of the Strike Team Reimbursement Fund 111.

RECOMMENDATION: Staff recommends Council adopt Resolution authorizing the City Manager to execute an agreement with Pinnacle Training Systems for the purpose of providing health and wellness services to Fire Department personnel.

_____/s/_____ Jordan Webster, Fire Chief	_____ 04/10/2024 Date
_____/s/_____ Fernando Santillan, City Manager	_____ 04/10/2024 Date

RESOLUTION NO. 2024-__

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SELMA,
CALIFORNIA, APPROVING A PROFESSIONAL SERVICES AGREEMENT AND
AUTHORIZING CITY MANAGER TO EXECUTE AGREEMENT WITH PINNACLE
TRAINING SYSTEMS, LLC. FOR PURPOSE OF CONDUCTING FIREFIGHTER
HEALTH SCREENINGS**

WHEREAS, the City of Selma is authorizing the City Manager to execute a Professional Services Agreement (Agreement) with Pinnacle Training Systems to provide health screening for fire department personnel; and,

WHEREAS, the total fees associated with this agreement shall not exceed \$25,000 annually for each year of the Agreement unless additional payment is approved as provided in this Agreement; and,

NOW, THEREFORE, BE IT RESOLVED that the City Council of the City of Selma hereby finds, determines, and declares the following:

Section 1. The City Council finds that the above recitals are true and correct and are incorporated herein by reference.

Section 2. The work performed will be consistent with the scope listed in Exhibit A of the Agreement.

Section 3. Authorize the City Manager to execute contract documents.

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.

The foregoing Resolution was approved and adopted at a regular meeting of the City Council of the City of Selma held on the ____ day of ____ 2024 by the following vote:

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

(Signatures on the following page)

Scott Robertson
Mayor

ATTEST:

Reyna Rivera
City Clerk

CITY OF SELMA

PROFESSIONAL SERVICES AGREEMENT

This PROFESSIONAL SERVICES AGREEMENT ("Agreement"), is made and effective as of _____ ("Effective Date"), between the City of Selma, a municipal corporation ("City") and Pinnacle Training Systems, LLC, a California limited liability company ("Consultant"). The City and Consultant are hereinafter collectively referred to as the "Parties".

RECITALS

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

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

1. TERM

This Agreement shall commence on the Effective Date, and shall remain and continue in effect until tasks described herein are completed, but in no event later than January 17 2025, with the option of an additional 4 years in one year increments, unless sooner terminated pursuant to the provisions of this Agreement.

2. SERVICES

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

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

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

(d) Consultant shall comply with all applicable federal, state, and local laws, regulations and ordinances in the performance of this Agreement, including but not limited to, the conflict of interest provisions of Government Code Section 1090 and the

Political Reform Act (Government Code Section 81000 *et seq.*)). During the term of this Agreement, Consultant shall not perform any work for another person or entity for whom Consultant was not working on the Effective Date if both (i) such work would require Consultant to abstain from a decision under this Agreement pursuant to a conflict of interest statute or law; and (ii) City has not consented in writing to Consultant's performance of such work. No officer or employee of City shall have any financial interest in this Agreement that would violate California Government Code Sections 1090 *et seq.* Consultant hereby warrants that it is not now, nor has it been in the previous twelve (12) months, an employee, agent, appointee, or official of the City. If Consultant was an employee, agent, appointee, or official of the City in the previous twelve (12) months, Consultant warrants that it did not participate in any manner in the forming of this Agreement. Consultant understands that, if this Agreement is made in violation of Government Code §1090 *et. seq.*, the entire Agreement is void and Consultant will not be entitled to any compensation for Services performed pursuant to this Agreement, and Consultant will be required to reimburse the City for any sums paid to the Consultant. Consultant understands that, in addition to the foregoing, it may be subject to criminal prosecution for a violation of Government Code § 1090 and, if applicable, will be disqualified from holding public office in the State of California.

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

3. MANAGEMENT

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

4. PAYMENT

(a) The City agrees to pay Consultant monthly, in accordance with the payment rates and terms and the schedule of payment as set forth in Exhibit B ("Rate Schedule"), attached hereto and incorporated herein by this reference as though set forth in full, based upon actual time spent on the above tasks. This amount shall not exceed \$25,000 annually for each year of the Agreement unless additional payment is approved as provided in this Agreement.

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

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

5. SUSPENSION OR TERMINATION OF AGREEMENT

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

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

6. OWNERSHIP OF DOCUMENTS

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

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

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

7. INDEMNIFICATION

(a) Indemnity for professional liability

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

(b) Indemnity for other than professional liability

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

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

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

8. INSURANCE

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

9. INDEPENDENT CONSULTANT

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

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

10. LEGAL RESPONSIBILITIES

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

11. UNDUE INFLUENCE

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

12. NO BENEFIT TO ARISE TO LOCAL OFFICERS AND EMPLOYEES

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

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

13. RELEASE OF INFORMATION/CONFLICTS OF INTEREST

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

14. NOTICES

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

To City:	City of Selma 1710 Tucker Street Selma, CA 93662 Attention: City Manager
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With a Copy To:	City Attorney
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To Consultant:

Pinnacle Training Systems
6011 N. Fresno St. Suite 120
Fresno, CA 93710
Attention: Dr. Felicia Gomez

15. ASSIGNMENT

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

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

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

16. GOVERNING LAW/ATTORNEYS' FEES

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

17. ENTIRE AGREEMENT

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

and upon each party's own independent investigation of any and all facts such party deems material.

18. SEVERABILITY

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

19. COUNTERPARTS

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

20. CAPTIONS

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

21. WAIVER

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

22. REMEDIES

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

23. AUTHORITY TO EXECUTE THIS AGREEMENT

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

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

"CITY"
City

"CONSULTANT"
Pinnacle Training Systems, LLC

Fernando Santillan City Manager

By:

Felicia Gomez, Direct

Attest:

By Reyna Rivera, City Clerk

Approved as to form:

By: _____
City Attorney

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

EXHIBIT A

SCOPE OF SERVICES

Consultant shall provide the health screening services set forth herein to the City's Fire Department employees.

All testing can be conducted at the Selma Fire Department or another convenient facility identified by the City. Arrangements will be made between Consultant and the City to determine testing dates and times.

Body Composition

Body composition testing will assess percent body fat and fat-free mass. It is a component of health-related fitness. This will be assessed with bio-electrical impedance analysis equipment. Obesity is a major risk factor for cardiovascular disease, cancer, diabetes and other lifestyle related fitness.

Resting Blood Pressure

Resting blood pressure is an important measure for helping to assess cardiovascular disease risk, as hypertension is a major risk factor for heart disease.

Cardiovascular / Aerobic Capacity Test

Aerobic fitness is one of the five components of health related fitness and extremely important to fire fighter personnel. This test is in the sustained pursuit test category, according to the Cooper Institute. This sub maximal test will take place on a treadmill, and will be supervised by certified individuals. Aerobic fitness level is highly associated with risk of cardiovascular disease development, which is the number one cause of death in the United States. This component is also highly predictive of the ability to perform job tasks related to tactical operators.

Electrocardiogram (ECG) monitoring

During the aerobic fitness test, ECG monitoring will be done to confirm that the electrical activity of the heart responds normally to exercise and if needed, identify any abnormalities.

Exercise Blood Pressure

Blood pressure readings will be taken intermittently during the aerobic fitness protocol, to assess normal blood pressure response to exercise. An abnormal response to exercise may indicate a cardiovascular condition.

Blood Work

Consultant shall use LabCorp and provide a phlebotomist on-site to administer the blood draws. The blood draw panel will include a lipid panel and NMR (a highly sensitive test assessing cardiovascular disease risk, A1c (assessment of diabetes risk PSA (prostate cancer screening), CA-125 (ovarian cancer screening) C-Reaction Protein (assesses general inflammation).

Functional Movement Screen (FMS)

The FMS is a tool to assess individual who are at risk for injury. Individuals are put through a battery strategic movement patterns to identify areas of weakness. Based on score of each test the individual is provided with exercises that can be done to strengthen the muscles involved in the movement pattern. This can be done at the same time, or at a different time than the health screening.

Health Screening and WFI/NFPA 1582 Compliant Exams

- ☐ Body Composition
- ☐ Resting Blood Pressure
- ☐ Cardiovascular / Aerobic Capacity Test
- ☐ Electrocardiogram (ECG) monitoring
- ☐ Exercise Blood Pressure
- ☐ Blood Work

Consultant shall use LapCorp and provide a phlebotomist on-site to administer the blood draws. The blood draw panel will include a lipid panel, PSA (prostate cancer screening), CBC with differential, CMP, glucose and C-Reaction Protein to assess general inflammation.(Additional blood work not standard with the NFPA exams include NMR, A1c which are included in the price sheet below)

- ☐ Urinalysis Includes:
 - Dip Stick – pH, glucose, ketones, protein, blood and bilirubin
 - Microscopic – white blood cells, red blood cells, white blood cell casts, red blood cell casts and crystals
- ☐ Fecal Occult – this is a home test kit that screens for colon cancer
- ☐ Spirometry – assesses lung function
- ☐ Skin cancer, breast cancer and testicular cancer screenings

- ☐ Hands-on Physical Examination Including:
 - Vital signs (head, neck, eyes, nose and throat)
 - Cardiovascular (inspection, auscultation, percussion and palpation)
 - Pulmonary (inspection, auscultation, percussion and palpation)
 - Gastrointestinal (inspection, auscultation, percussion and palpation)
 - Genitourinary (hernia exam)
 - Lymph Nodes (evaluation in the cervical, axillary and inguinal regions)
 - Neurological (general mental status, general assessment of the major cranial and peripheral nerves)
 - Musculoskeletal (overall assessment of ROM of all joints, observation of exercises and functions assessing joint mobility)
- ☐ Audiology
- ☐ Vision

Lifestyle Intervention Program and Accountability

Following initial testing, each emergency responder will receive an action plan based on the results of their FMS and health test battery. They will also be assigned a Wellness Coach. The Wellness Coach will meet with the individual remotely, either by email or phone appointment (as preferred) for an initial consultation. During this initial consultation, the wellness coach will:

- review the results of their health screening and FMS assessment;
- address any concerns or questions the emergency responder may have;
- and guide them through a goal setting activity to help them establish short term and long term personal health/wellness goals; and

Next, the Wellness Coach will develop a more individualized action plan for the emergency responder, based on the results of the testing, other questions and concerns that arise during testing and their personal goals. This action plan will include recommendations on physical activity, nutrition, or other pertinent health information relating to the emergency responder's needs and concerns.

Accountability is key component of any behavior modification program. Therefore, at the time of delivery of the action plan, the Wellness Coach will make arrangements for an additional consultation, by phone or email, over the next 6 weeks. These follow-up appointments will address the lifestyle changes the emergency responder has made, as well as goal assessment and progress.

Safety Considerations

The safety of the City's Fire Department personnel is our top priority. The type of exercise testing proposed has been established as a very safe procedure. To ensure the safety of the emergency responder, we have proposed a sub maximal cardiovascular fitness testing (VO₂ max level of 42 ml/kg/min), to minimize the chance of a cardiovascular related event during testing. In addition, an AED will always be present at all testing sessions, and all of Consultant's personnel are certified in its proper use. Furthermore, Consultant shall use submaximal protocols to estimate maximal strength as this minimizes chances of injury.

All fitness testing personnel are certified in adult, child and infant CPR, basic first aid, and AED. In addition, at all testing sessions, an employee of Consultant - who has continued their training in Advanced Cardiac Life Support (ACLS) - will also be present. The employees of Consultant are educated in ECG interpretation, and at any time during the testing protocol, should an ECG trace appear abnormal for an extended period of time, the test will be terminated and referred to their physician. Finally, at any time during the testing protocol, should an emergency responder exhibit signs of severe physical stress or requests to stop a test, Consultant's staff will terminate the test immediately and refer them to their personal physician. Prior to participation in any exercise testing procedure, each employee is required to complete a standard health history screening questionnaire. The American College of Sports Medicine has identified a number of abnormal responses and other criteria for which testing is contraindicated, or for which a test in progress should be terminated. If these abnormal responses or other criteria are discovered during testing, it may be necessary to either postpone a test until a later date, stop a test and refer the person for medical evaluation and obtain clearance before another test can be scheduled, or stop a test and call for immediate transportation to an emergency facility. All decisions made and actions taken will be in the best interest of the health and safety of the personnel involved. Consultant assumes no responsibility for payment of services, medical or otherwise, rendered as a consequence of abnormal or unexpected response to any of the testing.

EXHIBIT B

RATE SCHEDULE

The following costs apply to the Services set forth herein. Following the cost summary is an explanation of the role of each item in the overall project. All cost projections are calculated on a per person basis.

Health Screening, Functional Movement Screening and Health Promotion Program

1. Health Screening and FMS Personnel
2. Wellness Coaching Personnel
3. Administrative Support Personnel
4. ECG Equipment (paper, electrodes, razors, etc.)
5. ECG review by licensed physician if abnormal
6. Laboratory Blood Work

Total amount per employee: \$509.00/FF

Blood Work Only

Total amount per employee: \$278/FF

Health Screening, NFPA 1582 Exams

1. Health Screening and Specialty Medical Personnel
2. Wellness Coaching Personnel
3. Administrative Support Personnel
4. ECG Equipment (paper, electrodes, razors, etc.)
5. ECG review by licensed physician if abnormal
6. Laboratory Blood Work; Urinalysis; Fecal Occult Kit

Total amount per employee: \$788.00/FF (to include FMS testing at the same time an additional cost of \$130/FF will be implemented)

The City will only be billed for those personnel tested.

*A minimum of 5 FF must be tested per testing day

Educational Seminars

All educational, in person seminars or remote webinars will be given by qualified staff on topics of interest such as:

Topic 1: Hands-on workshop with personnel covering how speed, agility and plyometric training is applicable to first responder job duties.

Topic 2: Mental and Psychological Aspects of First Responders

Topic 3: Practical Workouts to Maintain Fitness Requirements of a First Responder

Topic 4: Nutrition and Supplement needs of First Responders

Other topics such as the importance of fitness and wellness in first responders, nutrition education etc. are also available.

Total Cost \$105 per webinar/hour

In person seminars by Consultant:.....\$210 per seminar/hour + \$105 flat day rate + government mileage

In-Person Consultations

In cooperation with Pinnacle Training Systems and the Selma Fire Department, a qualified consultant (exercise science, kinesiology or related field) will schedule on-site individual or group appointments with fire personnel to provide nutrition consultations, fitness classes, workout plans etc. The number of hours per week/month will be decided upon a needs evaluation of the Department.

Total cost.....\$82/hour

Health Risk Assessment, Biometric Screening and Wellness Coaching

This is a great option for employees who do not engage in vigorous physical activity as part of their job.

Health Risk Assessment (“HRA”) and Biometric Screening:

The primary purpose of an HRA is to determine the individual’s current lifestyle habits as it related to their overall health. Questions relevant to nutritional and physical activity habits are addressed as well as smoking, alcohol consumption, social and psychological factors. Research has demonstrated that a comprehensive HRA is valuable information not only to the City as a whole but also to the employee. The individual is provided their own customized report as well as action plans based on their specific results. The City is provided an aggregate report which can then be used to systematically develop a comprehensive wellness program that will target weaknesses and maintain strengths. HRA may be taken on-line via our HIPAA compliant portal or by paper.

The biometric screening provides additional information on the employee’s risk for cardiovascular disease. Variables such as blood pressure, percent body fat, waist and hip circumference are measured. Blood draws for the purpose of blood lipid profile results are also an option.

Wellness Coaching

Once employees have completed the HRA and biometric screening, our wellness coaches will provide action plans based on their immediate results. Employees are then coached on how to make simple changes to their lifestyle to improve their overall health and wellbeing.

This entire process take approximately 15 min and can be done on site.

HRA+Biometric Screening and wellness coaching: \$90/employee

EXHIBIT C

INSURANCE REQUIREMENTS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

ITEM NO: G.

SUBJECT: Consideration of a Resolution Approving a Clinical Training Agreement between the City of Selma and the Valley Regional Occupational Program (VROP)

DISCUSSION: The City of Selma Fire Department partners with VROP in conducting and providing vocational training to the students at Selma Unified School District and neighboring school districts. This partnership is a vital component of ensuring the continuous development of prepared and qualified candidate pool for the workforce. This Clinical Training Agreement is necessary for VROP to meet the requirements of the Central California Emergency Medical Services Agency (CCEMSA) in providing an Emergency Medical Technician (EMT) training program. The agreement will allow VROP students to complete their required clinical training within the EMS Division of the Selma Fire Department. VROP students will be assigned to Selma Ambulances and respond to Emergencies. This real life and real time training is vital to prepare the students in providing life saving procedures under the supervision of our professionals. This partnership will bring immediate, continuous benefits to the Fire Department and the community. Allowing VROP students to experience our high level of professionalism and top-of-the-line equipment will act as a recruitment tool for our agency. This will also allow the department to identify quality potential employees, which brings tremendous value to our department.

RECOMMENDATION: Approve Resolution authorizing City Manager to execute the Clinical Training Agreement between the City of Selma and the Valley Regional Occupational Program.

_____/s/
Jordan Webster, Fire Chief

April 15, 2024
Date

_____/s/
Fernando Santillan, City Manager

April 15, 2024
Date

RESOLUTION NO. 2024-__

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SELMA,
CALIFORNIA, APPROVING A CLINICAL TRAINING AGREEMENT AND
AUTHORIZING CITY MANAGER TO EXECUTE AGREEMENT WITH VALLEY
REGIONAL OCCUPATIONAL PROGRAM FOR PURPOSE OF PROVIDING
CLINICAL TRAINING FOR EMERGENCY MEDICAL TECHNICIANS**

WHEREAS, the City Council of the City of Selma is authorizing the City Manager to execute a Clinical Training Agreement (Agreement) with Valley Regional Occupational Program (VROP) to provide clinical training for Emergency Medical Technician students; and,

WHEREAS, the City benefits directly from partnering with VROP in the development of a prepared and qualified workforce; and,

WHEREAS, there is no fiscal impact to the City for providing clinical training to the VROP students; and,

NOW, THEREFORE, BE IT RESOLVED that the City Council of the City of Selma hereby finds, determines, and declares the following:

Section 1. The City Council finds that the above recitals are true and correct and are incorporated herein by reference.

Section 2. The City wishes to enter into a Clinical Training Agreement with Valley Regional Occupational Program.

Section 3. Authorize the City Manager to execute agreement documents.

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.

The foregoing Resolution was approved and adopted at a regular meeting of the City Council of the City of Selma held on the ____ day of ____ 2024 by the following vote:

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

(Signatures on the following page)

Scott Robertson
Mayor

ATTEST:

Reyna Rivera
City Clerk

Valley Regional Occupational Program (VROP) Clinical Training Agreement

This agreement is designed to secure the needs and responsibilities of VROP, participating agencies, and the expectations of participating students and to meet the Central California Emergency Medical Services Agency's (CCEMSA) requirements for Valley Regional Occupational Program (VROP) Emergency Medical Technician (EMT) training program.

VROP will:

1. Provide supervision of oversight of all students to ensure they meet the requirements for clinical status with participating agencies.
2. Inform students of all rules, regulations, of VROP and training sites.
3. Correlate the job-related classroom instruction with the learning experiences of the training site.
4. Assist in the resolution of the student's school or site-related problems that are affecting the site-related performance of the students.
5. Give the student a Pass/No Pass upon completion of the program.
6. Accept the responsibility and status as the legal employer of all student's placed at job sites and/or clinical locations to include ride-a-long experience.
7. Worker's Compensation coverage for all students of the VROP instructional program in the participating agency/firm is covered under the Worker's Compensation policy of VROP.
8. Liability coverage for the student's instructional program in the participating agency/firm is covered under VROP liability policy.
9. In no respect shall the sponsor be considered the employer of the students including coverage by Worker's Compensation, liability and malpractice.

Providing Clinical Agency:

1. Inform employees of their role working with the VROP student.
2. Reserve the right to discharge the student upon notification to the teacher or vocational education supervisor with or without cause.
3. Provide a safe working environment.
4. Abide by State and Federal laws/regulations.
5. Report notable good and/or poor performances of students to VROP staff.
6. It is understood that the training is for the sole benefit of the student and the below named "agency/business" is not to be deemed the employer of the student in any legal sense.
7. Accept the VROP's statement of non-discrimination for student "employee".

Student Responsibilities

1. Be at least 17 years of age or older and enrolled in the Emergency Medical Technician (EMT) course through VROP.
2. Be the age of 18 years upon completion of the VROP EMT course.
3. Conform to the program rules and regulations established by VROP and the training site.
4. Submit verification of the number of hours of on-site training received as required by the instructor.
5. Maintain regular attendance and punctuality in VROP's EMT training program.
6. Regularly attend the site-related classroom instruction.
7. Notify my VROP instructor before I am due at the site of any illness or an emergency preventing me from participating.
8. Report to site properly groomed and dressed appropriately.

**Valley Regional Occupational Program (VROP)
Clinical Training Agreement**

9. Report any conflicts, problems or anticipate schedule changes to the VROP instructor.
10. Realize that there is no guarantee of a job placement at the completion of this training.
11. Punch a time clock or complete a signed timesheet regularly.
12. Consult with the instructor if I should find it necessary to terminate my on-the-site training before I make a commitment to do so.
13. Report immediately any unsafe conditions or injuries to my VROP instructor.
14. (18 and older only). Relieve the Board of Education, School District, VROP, and the Clinical Agency/Firm of any liability in connection with transportation to and from this VROP program.

NOTICE OF NON-DISCRIMINATION

It is the policy of Valley Regional Occupational Program (Valley ROP) not to discriminate unlawfully in its educational programs and personnel practices on the basis of race, ethnic background, sex, color, religion, national origin, ancestry, age, physical handicap or medical condition. This Non-Discrimination policy applies to students, employees, and prospective employees of the Valley ROP. Contact: (559) 876-2122.

Participating Agency Name: _____

Participating Agency Representative Name (Print): _____

Agency Representative Signature: _____ Date: _____

OFFICIAL USE ONLY

Date Agreement Completed: _____

Valley ROP Administration Authorization: _____

CHECK REGISTER REPORT

CHECK NUMBER	CHECK DATE	STATUS	VENDOR NAME	CHECK DESCRIPTION	CATEGORY	AMOUNT
83862		Void		FIN -FOR CALTRANS EFT ENROLLMENT SR-99 GATEWAY TO DOWNTOWN REVITALIZATION PROJECT		
83863	03/21/24	Printed	ALTA LANGUAGE SERVICES, INC.	HR -LISTENING & SPEAKING TEST		136.00
83864	03/21/24	Printed	ALEJANDRO ALVAREZ	PD -SUPERVISOR LEARNING INSTITUTE PER DIEM 3/17-3/20		225.00
83865	03/21/24	Printed	MARK ALVES / ALVES ELECTRIC	PW -INSTALL 120V 20AMP DROP CODES FOR TRUCKS & AMBULANCES		3,093.09
83866-83868	03/21/24	Printed	ARAMARK UNIFORM	PW -UNIFORMS/TOWELS/FIRST AID 1/4-1/25/24		1,426.41
83869	03/21/24	Printed	ASSOCIATED DESIGN & ENGINEERING, INC.	HR -SENIOR CENTER STRUCTURAL ENGINEERS REPORT REVISIONS. REIMBURSED THROUGH INSURANCE WHEN THE PROJECT IS COMPLETE	R	11,430.00
83870	03/21/24	Printed	AT&T	ADMIN -PD LOGGING RECORDER MAINT 2/23-3/22/24		474.37
83871	03/21/24	Printed	AT&T	ADMIN -TELEPHONE 2/4-3/3/24		1,717.33
83872	03/21/24	Printed	AT&T	ADMIN -TELEPHONE 2/4-3/3/24		116.10
83873	03/21/24	Printed	AT&T	ADMIN -TELEPHONE 2/4-3/3/24		111.00
83874	03/21/24	Printed	AT&T MOBILITY	ADMIN -TELEPHONE MDT'S 2/1/24-2/29/24		389.07
83875	03/21/24	Printed	BENNY BACA / COOL AIR SPECIALTY	PW -REPLACED FILTERS AT PD, INSTALLED 5 TON SYSTEM AT SELMA ANIMAL SERVICES		6,540.00
83876	03/21/24	Printed	LIANA J. BRIGHAM / PICTURE THIS EMBROIDERY	PW -SUMMER CAPS & SHIRTS FOR NEW EMPLOYEE		314.76
83877	03/21/24	Printed	JAY W. BROCK / TOP DOG TRAINING CENTER	PD -K9 MAINTENANCE 3/4/24		180.00
83878	03/21/24	Printed	ANGYLA BRUMM	PD -REIMBURSEMENT FOR ANIMAL SERVICES SUPPLIES		246.80
83879	03/21/24	Printed	CALIFORNIA WATER SERVICE	ADMIN -WATER SERVICE FEBRUARY 2024		11,297.36
83880	03/21/24	Printed	ROD CARSEY / ROD CARSEY CONSULTING	BLDG -PLAN CHECKS FEBRUARY 2024		7,461.39
83881	03/21/24	Printed	CENTRAL SANITARY SUPPLY, LLC.	PW -JANITORIAL SUPPLIES		934.32
83882	03/21/24	Printed	CENTRAL VALLEY LOCK & SAFE INC	PD -DND OPD KEYS FOR 1935 E. FRONT		31.40
83883	03/21/24	Printed	COMCAST	FD -INTERNET SERVICES 3/11/24-4/10/24		215.76
83884	03/21/24	Printed	CONSOLIDATED ELECTRICAL	PW -LED CORN LIGHTS FOR DOWNTOWN LIGHTING		12,190.42
83885	03/21/24	Printed	COOK'S COMMUNICATION CORP	PD -INSTALLATION OF FLEET 3 TRIGGER BT MODULE INTO VEHICLE UNIT#1009		272.39
83886	03/21/24	Printed	CORELOGIC SOLUTIONS LLC	ADMIN -REALQUEST SERVICES FEBRUARY 2024		481.25
83887	03/21/24	Printed	CUMMINS INC.	FLEET -UNIT 8512 THERMOSTAT E111		72.35
83888	03/21/24	Printed	D&P ENTERPRISES / CRESCO RESCO	FD -2 ICE MACHINES		7,874.22
83889	03/21/24	Printed	DEPARTMENT OF JUSTICE	HR -PRE-EMPLOYMENT FINGERPRINTING FEBRUARY 2024		160.00
83890	03/21/24	Printed	DOOLEY ENTERPRISES, INC.	PD -40 S&W 165 GR FULL METAL JACKET		1,887.64
83891	03/21/24	Printed	EBIX, INC.	HR -WORKER'S COMPENSATION MANAGEMENT SOFTWARE FEB-JUNE		2,050.00
83892	03/21/24	Printed	FORTNERS AUTO SERV & TOWING	PD -EVIDENCE TOW 2108 CHEVY MALIBU CN#24-1162		275.00
83893	03/21/24	Printed	FRESNO COUNTY EDC	ECO DEV -CVTC DECEMBER 2023	R	72,454.33
83894	03/21/24	Printed	FRESNO COUNTY SHERIFF	PD -RMS/JMS/CAD ACCESS FEES FEBRUARY 2024		489.74
83895	03/21/24	Printed	FRESNO OXYGEN	FD -MEDICAL OXYGEN		611.70
83896	03/21/24	Printed	ERICK GALARZA	FD -EMT RECERTIFICATION REIMBURSEMENT		82.00
83897	03/21/24	Printed	MYAH GALVAN	COMM SERV -STAGE MANAGER SCHOOL GIRLS/AFRICAN MEAN GIRL		125.00
83898	03/21/24	Printed	GEIL ENTERPRISES INC	PD -JANITORIAL SERVICES FEBRUARY 2024		4,990.00
83899	03/21/24	Printed	HAAKER EQUIPMENT CO/ TOTAL CLEAN	PW -VACTOR TRUCK RENTAL		19,932.28
83900	03/21/24	Printed	HEALTHWISE SERVICES, LLC.	PD -PHARM KIOSK CONTAINER		177.06
83901	03/21/24	Printed	IMAGETREND INC.	FD -EPCR SOFTWARE FEB 2024		417.68
83902	03/21/24	Printed	SOFIA ARIE JAMES	COMM SERV -STAGE MANAGER FOR SCHOOL GIRLS & THE BROTHERS		475.00
83903	03/21/24	Printed	JEFF KESTLY	HR -REIMBURSEMENT FOR MARCH 2024 MEDICAL PREMIUM		188.07
83904	03/21/24	Printed	KINGS INDUSTRIAL OCCUPATION	HR -PRE-EMPLOYMENT PHYSICALS & DRUG TESTS		1,235.00
83905	03/21/24	Printed	LABOR FIRST, LLC / RETIRE FIRST	HR -RETIREE POST 65 PREMIUMS APRIL 2024		5,016.00
83906	03/21/24	Printed	LES SCHWAB TIRE CENTERS OF	FLEET -UNIT 1005 TIRE REPLACEMENT, UNIT 224 IMPALA 4 NEW TIRES, UNIT 196 PD VEH ALIGNMENT. UNIT 8561 TIRE REPLACEMENT		2,379.97
83907	03/21/24	Printed	LEXISNEXIS COPLOGIC SOLUTIONS	PD -ONLINE REPORTING SYSTEM FEBRUARY 2024		960.00
83908	03/21/24	Printed	LIEBERT, CASSIDY, WHITMORE	HR -LEGAL FEES JANUARY 2024		5,148.07
83909	03/21/24	Printed	LIFE-ASSIST INC.	FD -MEDICAL SUPPLIES		1,474.29
83910	03/21/24	Printed	MAGALLON'S ROOFING SERVICES	BLG -REFUND PERMIT ROOF 23-57		274.00
83911	03/21/24	Printed	METRO UNIFORM	PD -RAZOR BODY ARMOR		1,004.42
83912-83913	03/21/24	Printed	ODP BUSINESS SOLUTIONS LLC	ADMIN OFFICE SUPPLIES		226.76

CHECK REGISTER REPORT

CHECK NUMBER	CHECK DATE	STATUS	VENDOR NAME	CHECK DESCRIPTION	CATEGORY	AMOUNT
83914	03/21/24	Printed	OOSOSHARP, LLC / SHARP	FD -AMBULANCE BILLING FEB 2024		12,817.13
83915	03/21/24	Printed	PAPE MACHINERY	FLEET -UNIT 3402 FD GENERATOR EQUIPMENT REPAIRS		515.53
83916	03/21/24	Printed	PETHEALTH SERVICES INC	PD -ANIMAL SHELTER DATA BASE PROVIDER - MICROCHIPS		1,496.96
83917	03/21/24	Printed	PG&E	ADMIN -UTILITIES FEBRUARY 2024		8,101.10
83918	03/21/24	Printed	PG&E	ADMIN -UTILITIES FEBRUARY 2024		49,927.15
83919	03/21/24	Printed	PIPKIN DETECTIVE AGENCY INC.	HR -PRE-EMPLOYMENT BACKGROUND CHECKS		594.00
83920	03/21/24	Printed	PRICE PAIGE & COMPANY	FIN -PROFESSIONAL SERVICES FEBRUARY 2024		45,692.00
83921	03/21/24	Printed	QUINN COMPANY	FLEET -UNIT 1402 FORKLIFT MAINTENANCE		709.31
83922	03/21/24	Printed	RRM DESIGN GROUP	COMM SERV -THOMPSON PARK PROJECT JANUARY 2024	G	2,626.25
83923	03/21/24	Printed	TAMRAH SALES	COMM SERV -THE BROTHERS SIZE & SCHOOL GIRLS SET/COSTUMES		1,107.12
83924	03/21/24	Printed	SAN JOAQUIN VALLEY AIR	PW -FIRE STATION 2 GENERATOR 24/25 ANNUAL PERMIT FEE		98.00
83925	03/21/24	Hold	SELMA DISTRICT CHAMBER OF	ADMIN -3rd QUARTER DUES 23/24		8,750.00
83926	03/21/24	Printed	JOSHUA SLACK	COMM SERV -DIRECTING THE BROTHERS SIZE		300.00
83927	03/21/24	Printed	SOCIAL VOCATIONAL SERVICES INC	PW -PARK RESTROOM MAINTENANCE FEBRUARY 2024		1,199.70
83928	03/21/24	Printed	STERLING MATTRESS	FD -14 MATTRESSES		4,919.68
83929	03/21/24	Printed	GLENDA LEANNE DAWN STEWART	COMM SERV -LIGHTING DESIGN NOVEMBER 2023 - MARCH 2024		500.00
83930	03/21/24	Printed	TEC WEST, INC.	HR -CLERICAL ASSISTANT & ACCOUNTING CLERK 3/3 & 3/10/24		5,042.15
83931	03/21/24	Printed	THE DANCING SCHOOL	COMM SERV -REIMBURSEMENT FOR THE NUTTY NUTCRACKER		6,943.20
83932	03/21/24	Printed	TIFCO INDUSTRIES, INC.	FLEET -INDUSTRIAL GREASE GUN AND DRILL SET		401.30
83933	03/21/24	Printed	RUSSELL & MARIE TYGART / UNIQUELY YOURS	PW -EMBROIDER NAME & SEW CITY PATCH ON WINTER JACKET-ALVAREZ		28.27
83934	03/21/24	Printed	UNITY IT	PD -ONLINE REPORTING SYSTEM FEBRUARY 2024		4,351.93
83935	03/21/24	Printed	JAZMIN VALDEZ	COMM SERV -STAGE MANAGER NOV 2023-FEB 2024		300.00
83936	03/21/24	Printed	VALLEY SHREDDING LLC	ADMIN -SHREDDING SERVICE AT CITY HALL & PD - 96 GALLON RECYCLE RECYCLE SHREDDING ON SITE		69.00
83937	03/21/24	Printed	VERIZON	FD -VEHICLE TRACKING FEBRUARY 2024		94.75
83938	03/21/24	Printed	VINCENT COMMUNICATIONS INC	FD -EMS RADIO REPAIRS, SQUAD 111 RADIO REPLACEMENT		1,961.24
83939	03/21/24	Printed	WASTE MANAGEMENT-USA WASTE	FIN -GARBAGE FEBRUARY 2024		141,846.74
83940	03/21/24	Printed	WHITE CAP, L.P.	PW -PURCHASE RAMMER MULTQUIP		7,101.08
83941	03/21/24	Printed	WILLDAN ENGINEERING	FD -EMS USER FEE STUDY LAST INSTALLMENT		1,931.00
83942	03/21/24	Printed	WILSON FIRE SPRINKLER, INC.	PW -DANISH BUILDING 5 YEAR FIRE SPRINKLER INSPECTION		520.00
TOTAL						499,611.39

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

ITEM NO: 1.

SUBJECT: Presentation to Accept Fiscal Year 2022-23 Financial Statements with Independent Auditor's Report

DISCUSSION: The City is required to perform a Financial Audit for all its entities each year from an outside organization. The purpose of this service is to provide financial information to the public and investors for transparency. In addition, the auditors test for accuracy, internal controls, and compliance with fiscal policy. Once complete, a report called The Financial Statement 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, and Nonmajor Governmental Funds. The combined governmental funds ended the fiscal year with a fund balance of \$39,764,810. The Major funds, which make up 73% of the governmental funds, had ending balances as follows:

General	\$22,297,446
Prop 68 Park Grant	\$ 4,390,494
Street Maintenance	\$ 2,345,152

Other funds types such as Proprietary and Fiduciary are also found in the report. The financial audit for the fiscal year of 2022-23 was conducted and prepared by Bryant L. Jolley CPA Accountancy Corporation. Ryan Jolley will be presenting an overview of the report and answering questions from the Council.

RECOMMENDATION: Accept the fiscal year 2022-23 Financial Statements with Independent Auditor's Reports.

 /s/
Jacob Del Cid, Finance Manager

04/10/2024
Date

 /s/
Fernando Santillan, City Manager

04/10/2024
Date

Attachments:

1. City of Selma Financial Statements FY23
2. City of Selma Management Report FY23

City of Selma | California

Financial Statements

For the Year Ended June 30, 2023

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INDEPENDENT AUDITOR'S REPORT

To the City Council of the
City of Selma
Selma, California

Report on the Audit of the Financial Statements

Opinions

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, California (the "City"), as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

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, as of June 30, 2023, 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.

Basis for Opinions

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. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Management has omitted the Management's Discussion and Analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Accounting principles generally accepted in the United States of America require that the Budgetary Comparison information on pages 65-66, the Schedule of Proportionate Share of Net Pension Liability on page 68, Schedule of Contributions on page 69, and the Schedule of Changes in Net OPEB Liability and Related Ratios on page 70 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of 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.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The accompanying combining and individual nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The 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 April 5, 2024, on our consideration of the City'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 solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering City's internal control over financial reporting and compliance.

A handwritten signature in black ink, appearing to be "Kevin J. [unclear]", written in a cursive style.

April 5, 2024

BASIC FINANCIAL STATEMENTS

GOVERNMENT-WIDE FINANCIAL STATEMENTS

CITY OF SELMA | JUNE 30, 2023
Statement of Net Position

	Governmental Activities	Business-type Activities	Total
ASSETS			
Cash and investments	\$ 45,813,461	\$ 2,911,302	\$ 48,724,763
Restricted cash with fiscal agents	695,290	-	695,290
Receivables:			
Accounts, net	357,573	2,874,144	3,231,717
Interest	179,859	9,208	189,067
Intergovernmental	5,225,531	259,071	5,484,602
Leases	254,351	197,994	452,345
Due from the Successor Agency	1,180,364	-	1,180,364
Advance to the Successor Agency	65,000	-	65,000
Prepaid expenses	163,465	-	163,465
Deposits	103,249	-	103,249
Internal balances	1,557	(1,557)	-
Capital assets (net of accumulated depreciation):			
Non-depreciable	11,274,034	625,000	11,899,034
Depreciable	52,193,242	641,527	52,834,769
Total assets	<u>117,506,976</u>	<u>7,516,689</u>	<u>125,023,665</u>
DEFERRED OUTFLOWS OF RESOURCES			
Pension related	19,144,637	3,937,368	23,082,005
OPEB related	<u>681,358</u>	<u>144,095</u>	<u>825,453</u>
Total deferred outflows of resources	<u>19,825,995</u>	<u>4,081,463</u>	<u>23,907,458</u>
LIABILITIES			
Current liabilities:			
Accounts payable	2,461,362	425,627	2,886,989
Accrued wages/benefits	646,665	145,684	792,349
Deposits and other liabilities	42,774	-	42,774
Accrued interest payable	557,248	-	557,248
Noncurrent liabilities:			
Due within one year	1,032,233	92,861	1,125,094
Due in more than one year	21,695,736	250,908	21,946,644
Net pension liability	15,948,687	3,343,935	19,292,622
Net OPEB liability	<u>3,615,740</u>	<u>764,666</u>	<u>4,380,406</u>
Total liabilities	<u>46,000,445</u>	<u>5,023,681</u>	<u>51,024,126</u>
DEFERRED INFLOWS OF RESOURCES			
Pension related	837,347	360,062	1,197,409
OPEB related	3,109,481	657,602	3,767,083
Lease related	<u>222,297</u>	<u>129,110</u>	<u>351,407</u>
Total deferred inflows of resources	<u>4,169,125</u>	<u>1,146,774</u>	<u>5,315,899</u>
NET POSITION			
Net investment in capital assets	56,673,190	1,231,205	57,904,395
Restricted for:			
Streets and roads	22,440,624	-	22,440,624
Public safety	441,005	-	441,005
Community development	5,026,164	-	5,026,164
Recreation	8,780,988	-	8,780,988
Debt service	1,875,044	-	1,875,044
Capital projects	9,406,033	-	9,406,033
Pension trust	597,811	-	597,811
Unrestricted	<u>(18,077,458)</u>	<u>4,196,492</u>	<u>(13,880,966)</u>
Total net position	<u>\$ 87,163,401</u>	<u>\$ 5,427,697</u>	<u>\$ 92,591,098</u>

The notes to the basic financial statements are an integral part of this statement.

CITY OF SELMA | FOR THE YEAR ENDED JUNE 30, 2023

Statement of Activities

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	\$ 3,541,740	\$ -	\$ 663,445	\$ -	\$ (2,878,295)	\$ -	\$ (2,878,295)
Public safety	10,967,285	781,416	381,032	-	(9,804,837)	-	(9,804,837)
Public works	5,853,249	651,974	2,373,328	260,963	(2,566,984)	-	(2,566,984)
Community development	1,642,689	589,939	71,495	-	(981,255)	-	(981,255)
Parks and recreation	941,088	178,273	-	4,500,000	3,737,185	-	3,737,185
Interest and other charges	903,431	-	-	-	(903,431)	-	(903,431)
Total governmental activities	<u>23,849,482</u>	<u>2,201,602</u>	<u>3,489,300</u>	<u>4,760,963</u>	<u>(13,397,617)</u>	<u>-</u>	<u>(13,397,617)</u>
Business-type activities:							
Ambulance	4,303,033	4,885,290	-	-	-	582,257	582,257
Garbage	1,632,364	1,626,460	-	-	-	(5,904)	(5,904)
Pioneer Village	61,553	-	-	-	-	(61,553)	(61,553)
Transit service	768,924	1,051,023	-	-	-	282,099	282,099
Cultural arts	215,787	121,158	-	-	-	(94,629)	(94,629)
Total business-type activities	<u>6,981,661</u>	<u>7,683,931</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>702,270</u>	<u>702,270</u>
Total primary government	<u>\$ 30,831,143</u>	<u>\$ 9,885,533</u>	<u>\$ 3,489,300</u>	<u>\$ 4,760,963</u>	<u>(13,397,617)</u>	<u>702,270</u>	<u>(12,695,347)</u>
General revenues:							
					17,679,012	-	17,679,012
					457,840	-	457,840
					25,335	-	25,335
					123,073	-	123,073
					1,104,495	-	1,104,495
					744,585	61,674	806,259
					74,448	20,543	94,991
					<u>(1,372,403)</u>	<u>1,372,403</u>	<u>-</u>
					<u>18,836,385</u>	<u>1,454,620</u>	<u>20,291,005</u>
Change in net position							
					5,438,768	2,156,890	7,595,658
Net position - beginning (restated)							
					<u>81,724,633</u>	<u>3,270,807</u>	<u>84,995,440</u>
Net position - ending							
					<u>\$ 87,163,401</u>	<u>\$ 5,427,697</u>	<u>\$ 92,591,098</u>

The notes to the basic financial statements are an integral part of this statement.

FUND FINANCIAL STATEMENTS

CITY OF SELMA | JUNE 30, 2023

Governmental Funds

Balance Sheet

		Special Revenue Funds			Nonmajor	Total
		Local	Street	Prop 68	Governmental	Governmental
	General	Transportation	Maintenance	Park Grant	Funds	Funds
ASSETS						
Cash and investments	\$ 19,825,499	\$ 124,042	\$ 3,314,616	\$ 4,371,398	\$ 14,884,660	\$ 42,520,215
Cash with fiscal agents	597,811	-	-	-	97,479	695,290
Accounts receivable, net	207,942	-	1,050	-	91,997	300,989
Interest receivable	88,483	-	14,085	19,096	45,433	167,097
Interfund receivables	1,242,172	-	-	-	-	1,242,172
Due from the Successor Agency	-	-	-	-	1,180,364	1,180,364
Intergovernmental receivables	1,814,332	1,626,410	-	-	1,784,789	5,225,531
Leases receivable	254,351	-	-	-	-	254,351
Advance to the Successor Agency	-	-	-	-	65,000	65,000
Prepaid expenses	163,465	-	-	-	-	163,465
Total assets	<u>\$ 24,194,055</u>	<u>\$ 1,750,452</u>	<u>\$ 3,329,751</u>	<u>\$ 4,390,494</u>	<u>\$ 18,149,722</u>	<u>\$ 51,814,474</u>
LIABILITIES						
Accounts payable	\$ 1,018,468	\$ -	\$ 961,303	\$ -	\$ 297,246	\$ 2,277,017
Accrued wages/benefits	607,583	-	18,296	-	14,952	640,831
Deposits	13,348	-	5,000	-	-	18,348
Other liabilities	24,426	-	-	-	-	24,426
Interfund payables	-	-	-	-	1,149,907	1,149,907
Total liabilities	<u>1,663,825</u>	<u>-</u>	<u>984,599</u>	<u>-</u>	<u>1,462,105</u>	<u>4,110,529</u>
DEFERRED INFLOWS OF RESOURCES						
Unavailable revenue	10,487	1,626,410	-	-	85,271	1,722,168
Lease related	<u>222,297</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>222,297</u>
Total deferred inflows of resources	<u>232,784</u>	<u>1,626,410</u>	<u>-</u>	<u>-</u>	<u>85,271</u>	<u>1,944,465</u>
FUND BALANCES						
Nonspendable:						
Leases receivable	32,054	-	-	-	-	32,054
Restricted for:						
Streets and roads	-	124,042	2,345,152	-	7,937,913	10,407,107
Public safety	-	-	-	-	163,867	163,867
Community development	-	-	-	-	2,527,082	2,527,082
Recreation	-	-	-	4,390,494	-	4,390,494
Debt service	-	-	-	-	937,522	937,522
Capital projects	-	-	-	-	5,160,720	5,160,720
Pension trust	597,811	-	-	-	-	597,811
Committed for:						
Streets and roads	-	-	-	-	24,006	24,006
Community development	-	-	-	-	304,860	304,860
Recreation	-	-	-	-	3,351	3,351
Assigned for:						
Subsequent year's budget:						
Appropriation of fund balance	3,538,057	-	-	-	-	3,538,057
Unassigned	<u>18,129,524</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(456,975)</u>	<u>17,672,549</u>
Total fund balances	<u>22,297,446</u>	<u>124,042</u>	<u>2,345,152</u>	<u>4,390,494</u>	<u>16,602,346</u>	<u>45,759,480</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 24,194,055</u>	<u>\$ 1,750,452</u>	<u>\$ 3,329,751</u>	<u>\$ 4,390,494</u>	<u>\$ 18,149,722</u>	<u>\$ 51,814,474</u>

The notes to the basic financial statements are an integral part of this statement.

CITY OF SELMA | FOR THE YEAR ENDED JUNE 30, 2023

Reconciliation of the Governmental Funds Balance Sheet to the Government-Wide Statement of Net Position

Amounts reported for governmental activities in the statement of net position are different because:

Total fund balance - governmental funds balance sheet		\$ 45,759,480
Capital assets, net of accumulated depreciation, used in governmental activities are not current financial resources; therefore, they are not reported in the governmental funds.		63,262,622
Long-term debt is not due and payable in the current period, and therefore, are not reported in the funds.		(21,229,457)
Leases and subscriptions payable are not due and payable in the current period, and therefore, are not reported in the funds.		(435,744)
Compensated absences are not due and payable in the current period, and therefore are not reported in the funds.		(1,036,671)
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.		(557,248)
Net pension liability and pension-related deferred outflows and inflows of resources are not due in the current period and therefore are not reported in the funds. These amounts consist of:		
Net pension liability	(15,712,853)	
Deferred outflows of resources	18,864,218	
Deferred inflows of resources	<u>(797,872)</u>	2,353,493
Net OPEB liability and OPEB-related deferred outflows and inflows of resources are not due in the current period and therefore are not reported in the funds. These amounts consist of:		
Net OPEB liability	(3,582,188)	
Deferred outflows of resources	675,036	
Deferred inflows of resources	<u>(3,080,627)</u>	(5,987,779)
Certain assets are not available to pay for current period expenditures; therefore, they are unavailable in the governmental funds.		1,722,168
Internal service funds are used by management to charge the costs of fleet maintenance services to individual funds. The assets and liabilities of the internal revenue service funds are included in the governmental activities in the statement of net position.		<u>3,312,537</u>
Net position of governmental activities - statement of net position		<u>\$ 87,163,401</u>

The notes to the basic financial statements are an integral part of this statement.

CITY OF SELMA | FOR THE YEAR ENDED JUNE 30, 2023
Governmental Funds
Statement of Revenues, Expenditures and Changes in Fund Balances

	General	Special Revenue Funds			Nonmajor Governmental Funds	Total Governmental Funds
		Local Transportation	Street Maintenance	Prop 68 Park Grant		
Revenues:						
Taxes	\$ 14,368,706	\$ -	\$ -	\$ -	\$ 551,622	\$ 14,920,328
Licenses and permits	457,840	-	-	-	-	457,840
Intergovernmental	71,488	-	-	4,500,000	6,063,913	10,635,401
Charges for services	1,365,683	-	178,137	-	107,003	1,650,823
Fines	116,665	-	-	-	6,408	123,073
Franchise fees	1,104,495	-	-	-	-	1,104,495
Use of money and property	460,061	9,750	37,044	19,794	190,909	717,558
Assessments	-	-	-	-	475,843	475,843
Loan repayments	-	-	-	-	1,080	1,080
Miscellaneous	53,565	-	1,050	-	14,159	68,774
Total revenues	<u>17,998,503</u>	<u>9,750</u>	<u>216,231</u>	<u>4,519,794</u>	<u>7,410,937</u>	<u>30,155,215</u>
Expenditures:						
General government	3,995,946	-	-	-	574,766	4,570,712
Public safety	19,683,047	-	-	-	940,545	20,623,592
Public works	2,375,617	-	1,853,940	-	594,328	4,823,885
Community development	2,310,049	-	-	-	78,871	2,388,920
Recreation	1,069,375	-	-	-	57,124	1,126,499
Capital outlay	976,972	-	887,572	-	988,140	2,852,684
Debt Service:						
Principal	436,415	-	-	-	193,295	629,710
Interest and fiscal charges	115,130	-	-	-	320,778	435,908
Total expenditures	<u>30,962,551</u>	<u>-</u>	<u>2,741,512</u>	<u>-</u>	<u>3,747,847</u>	<u>37,451,910</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(12,964,048)</u>	<u>9,750</u>	<u>(2,525,281)</u>	<u>4,519,794</u>	<u>3,663,090</u>	<u>(7,296,695)</u>
Other financing sources (uses):						
Proceeds from long-term debt	308,246	-	-	-	14,583,000	14,891,246
Operating transfers in	13,904,830	-	4,472,318	-	732,540	19,109,688
Operating transfers out	(208,964)	(1,673,510)	-	(110,000)	(18,717,095)	(20,709,569)
Total other financing sources (uses)	<u>14,004,112</u>	<u>(1,673,510)</u>	<u>4,472,318</u>	<u>(110,000)</u>	<u>(3,401,555)</u>	<u>13,291,365</u>
Net change in fund balance	1,040,064	(1,663,760)	1,947,037	4,409,794	261,535	5,994,670
Fund balances - beginning (restated)	<u>21,257,382</u>	<u>1,787,802</u>	<u>398,115</u>	<u>(19,300)</u>	<u>16,340,811</u>	<u>39,764,810</u>
Fund balances - ending	<u>\$ 22,297,446</u>	<u>\$ 124,042</u>	<u>\$ 2,345,152</u>	<u>\$ 4,390,494</u>	<u>\$ 16,602,346</u>	<u>\$ 45,759,480</u>

The notes to the basic financial statements are an integral part of this statement.

CITY OF SELMA | FOR THE YEAR ENDED JUNE 30, 2023Reconciliation of the Governmental Funds Statement of Revenues, Expenditures and
Changes in Fund Balances to the Government-Wide Statement of Activities

Amounts reported for governmental activities in the statement of activities are different because:

Net change in fund balance -- total governmental funds \$ 5,994,670

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of these assets is allocated over their estimated useful lives and reported as depreciation and amortization expense. This is the amount by which capital outlays exceeded depreciation/amortization expense in the current period. (1,199,574)

Repayment of bond, leases and other debt principal is an expenditure in the governmental funds, but repayment reduces long-term liabilities in the Statement of Net Position. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities.

Lease issued	(308,246)	
Debt issued	(14,583,000)	
Principal paid on long-term debt	545,647	
Principal paid on leases	94,996	
Amortization of premiums	<u>4,395</u>	(14,246,208)

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds. 503,475

Compensated absences expense reported in the statement of activities does not require the use of current financial resources; therefore, it is not reported as an expenditure in the governmental funds. (260,042)

Accrued interest on long-term debt obligations is reported in the governmental activities but is not reported in the governmental fund statements. (475,002)

Changes to net pension liability and pension related deferred outflows and inflows of resources do not require the use of current financial resources, and therefore are not reported as expenditures in governmental funds. 14,288,313

Changes to net OPEB liability and OPEB-related deferred outflows and inflows of resources do not require the use of current financial resources, and therefore are not reported as expenditures in governmental funds. (22,968)

The net revenue (expense) of internal service funds is reported with governmental activities. 856,104

Change in net position of governmental activities - statement of activities \$ 5,438,768

CITY OF SELMA | JUNE 30, 2023

Proprietary Funds

Statement of Net Position

	Business-type Activities -- Enterprise Funds					Governmental Activities
	Ambulance	Garbage	Transit	Nonmajor Enterprise Funds	Total	Internal Service Funds
ASSETS						
Current assets:						
Cash and investments	\$ 2,150,502	\$ 351,262	\$ 409,538	\$ -	\$ 2,911,302	\$ 3,293,246
Accounts receivable, net	2,872,641	-	-	1,503	2,874,144	56,584
Interest receivable	9,208	-	-	-	9,208	12,762
Intergovernmental receivable	-	-	259,071	-	259,071	-
Lease receivable	-	-	-	197,994	197,994	-
Deposits	-	-	-	-	-	103,249
Total current assets	<u>5,032,351</u>	<u>351,262</u>	<u>668,609</u>	<u>199,497</u>	<u>6,251,719</u>	<u>3,465,841</u>
Noncurrent assets:						
Capital assets:						
Construction in progress	625,000	-	-	-	625,000	-
Buildings and improvements	-	-	-	284,182	284,182	6,079
Machinery and equipment	820,294	-	-	-	820,294	320,297
Right-to-use leased buildings	68,203	-	-	-	68,203	-
Right-to-use leased equipment	-	-	-	-	-	63,748
Less accumulated depreciation/amortization	(261,565)	-	-	(269,587)	(531,152)	(185,470)
Total noncurrent assets	<u>1,251,932</u>	<u>-</u>	<u>-</u>	<u>14,595</u>	<u>1,266,527</u>	<u>204,654</u>
Total assets	<u>6,284,283</u>	<u>351,262</u>	<u>668,609</u>	<u>214,092</u>	<u>7,518,246</u>	<u>3,670,495</u>
DEFERRED OUTFLOWS OF RESOURCES						
Pension related	3,152,833	-	712,105	72,430	3,937,368	280,419
OPEB related	124,376	-	17,657	2,062	144,095	6,322
Total deferred outflows of resources	<u>3,277,209</u>	<u>-</u>	<u>729,762</u>	<u>74,492</u>	<u>4,081,463</u>	<u>286,741</u>
LIABILITIES						
Current liabilities:						
Accounts payable	126,876	268,622	7,624	22,505	425,627	184,345
Accrued wages and benefits	123,520	-	19,147	3,017	145,684	5,834
Interfund payables	-	-	-	92,265	92,265	-
Current portion of compensated absences	63,364	-	4,450	1,999	69,813	-
Current portion of leases payable	23,048	-	-	-	23,048	13,713
Total current liabilities	<u>336,808</u>	<u>268,622</u>	<u>31,221</u>	<u>119,786</u>	<u>756,437</u>	<u>203,892</u>
Noncurrent liabilities:						
Compensated absences	188,946	-	38,370	11,318	238,634	7,667
Leases payable	12,274	-	-	-	12,274	4,717
Net pension liability	2,679,789	-	602,787	61,359	3,343,935	235,834
Net OPEB liability	660,027	-	93,700	10,939	764,666	33,552
Total noncurrent liabilities	<u>3,541,036</u>	<u>-</u>	<u>734,857</u>	<u>83,616</u>	<u>4,359,509</u>	<u>281,770</u>
Total liabilities	<u>3,877,844</u>	<u>268,622</u>	<u>766,078</u>	<u>203,402</u>	<u>5,115,946</u>	<u>485,662</u>
DEFERRED INFLOWS OF RESOURCES						
Pension related	258,621	-	92,217	9,224	360,062	39,475
OPEB related	567,614	-	80,581	9,407	657,602	28,854
Lease related	-	-	-	129,110	129,110	-
Total deferred inflows of resources	<u>826,235</u>	<u>-</u>	<u>172,798</u>	<u>147,741</u>	<u>1,146,774</u>	<u>68,329</u>
NET POSITION						
Net investment in capital assets	1,216,610	-	-	14,595	1,231,205	186,224
Unrestricted	<u>3,640,803</u>	<u>82,640</u>	<u>459,495</u>	<u>(77,154)</u>	<u>4,105,784</u>	<u>3,217,021</u>
Total net position	<u>\$ 4,857,413</u>	<u>\$ 82,640</u>	<u>\$ 459,495</u>	<u>\$ (62,559)</u>	<u>5,336,989</u>	<u>\$ 3,403,245</u>
Adjustment to report the cumulative internal balance for the net effect of the activity between the internal service funds and the enterprise funds over time					90,708	
Net position of business-type activities					<u>\$ 5,427,697</u>	

The notes to the basic financial statements are an integral part of this statement.

CITY OF SELMA | FOR THE YEAR ENDED JUNE 30, 2023
Proprietary Funds
Statement of Revenues, Expenses and Changes in Net Position

	Business-type Activities -- Enterprise Funds					Governmental Activities
	Ambulance	Garbage	Transit	Nonmajor Enterprise Funds	Total	Internal Service Funds
Operating revenues:						
Charges for services	\$ 4,885,290	\$ 1,626,460	\$ 1,051,023	\$ 121,158	\$ 7,683,931	\$ 3,417,274
Rents	-	-	-	36,137	36,137	-
Miscellaneous	-	-	-	18,634	18,634	171,541
Pension revenue	1,824,879	-	591,201	49,193	2,465,273	349,674
Total revenues	6,710,169	1,626,460	1,642,224	225,122	10,203,975	3,938,489
Operating expenses:						
Personnel services	5,497,141	-	1,044,793	113,247	6,655,181	414,226
Services and supplies	547,943	1,632,364	315,332	259,102	2,754,741	1,230,206
Other internal services	-	-	-	-	-	1,588,306
Depreciation/amortization	99,567	-	-	1,392	100,959	45,705
Total operating expenses	6,144,651	1,632,364	1,360,125	373,741	9,510,881	3,278,443
Operating Income (loss)	565,518	(5,904)	282,099	(148,619)	693,094	660,046
Nonoperating revenues (expenses)						
Interest income	17,427	-	1,082	14,056	32,565	40,276
Interest expense	(1,519)	-	-	-	(1,519)	(13,251)
Bad debt recovery	1,909	-	-	-	1,909	-
Total nonoperating revenues (expenses)	17,817	-	1,082	14,056	32,955	27,025
Income (loss) before transfers	583,335	(5,904)	283,181	(134,563)	726,049	687,071
Transfers in	1,934,035	-	563,945	124,739	2,622,719	227,478
Transfers out	(1,150,316)	-	(100,000)	-	(1,250,316)	-
Changes in net position	1,367,054	(5,904)	747,126	(9,824)	2,098,452	914,549
Net position (deficit) - beginning	3,490,359	88,544	(287,631)	(52,735)		2,488,696
Net position (deficit) - ending	\$ 4,857,413	\$ 82,640	\$ 459,495	\$ (62,559)		\$ 3,403,245
Adjustment for the net effect of the current year activity between the internal service funds and the enterprise funds.					58,445	
Changes in the net position of business-type activities					\$ 2,156,897	

The notes to the basic financial statements are an integral part of this statement.

CITY OF SELMA | FOR THE YEAR ENDED JUNE 30, 2023

Proprietary Funds

Statement of Cash Flows

	Business-type Activities -- Enterprise Funds					Governmental Activities
	Ambulance	Garbage	Transit	Nonmajor Enterprise Funds	Total	Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES						
Cash received for current services	\$ 5,054,175	\$ 1,626,460	\$ 871,327	\$ 123,721	\$ 7,675,683	\$ 3,361,879
Cash received for rents	-	-	-	34,236	34,236	-
Cash paid for services and supplies	(454,839)	(1,487,776)	(315,015)	(241,449)	(2,499,079)	(2,688,397)
Cash paid for salaries and benefits	(5,076,327)	-	(1,088,876)	(118,784)	(6,283,987)	(684,410)
Cash received for other operating revenues	-	-	-	18,634	18,634	430,726
Net cash provided by (used for) operating activities	<u>(476,991)</u>	<u>138,684</u>	<u>(532,564)</u>	<u>(183,642)</u>	<u>(1,054,513)</u>	<u>419,798</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES						
Loans from (to) other funds	-	-	-	44,847	44,847	-
Transfers (to) from other funds	783,719	-	463,945	124,739	1,372,403	227,478
Net cash provided by (used for) noncapital financing activities	<u>783,719</u>	<u>-</u>	<u>463,945</u>	<u>169,586</u>	<u>1,417,250</u>	<u>227,478</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES						
Principal paid on financed purchases	-	-	-	-	-	(10,893)
Principal paid on leases	(20,573)	-	-	-	(20,573)	(13,077)
Interest paid on long-term liabilities	(1,519)	-	-	-	(1,519)	(13,251)
Acquisition of capital assets	(142,159)	-	-	-	(142,159)	(16,609)
Net cash provided by (used for) capital and related financing activities	<u>(164,251)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(164,251)</u>	<u>(53,830)</u>
CASH FLOW FROM INVESTING ACTIVITIES						
Interest received	10,532	-	1,577	14,056	26,165	30,164
Net cash provided by (used for) investing activities	<u>10,532</u>	<u>-</u>	<u>1,577</u>	<u>14,056</u>	<u>26,165</u>	<u>30,164</u>
Net increase (decrease) in cash and investments	153,009	138,684	(67,042)	-	224,651	623,610
Cash and investments - beginning	1,997,493	212,578	476,580	-	2,686,651	2,669,636
Cash and investments - ending	<u>\$ 2,150,502</u>	<u>\$ 351,262</u>	<u>\$ 409,538</u>	<u>\$ -</u>	<u>\$ 2,911,302</u>	<u>\$ 3,293,246</u>

The notes to the basic financial statements are an integral part of this statement.

CITY OF SELMA | FOR THE YEAR ENDED JUNE 30, 2023

Proprietary Funds

Statement of Cash Flows

(Continued)

	Business-type Activities -- Enterprise Funds					Governmental Activities
	Ambulance	Garbage	Transit	Nonmajor Enterprise Funds	Total	Internal Service Funds
Reconciliation of operating income to net cash provided by (used for) operating activities:						
Operating income (loss)	\$ 565,518	\$ (5,904)	\$ 282,099	\$ (148,619)	\$ 693,094	\$ 660,046
Adjustments to reconcile operating income to net cash provided by (used for) operating activities:						
Depreciation	99,567	-	-	1,392	100,959	45,705
Bad debt recovery	1,909	-	-	-	1,909	-
Changes in the balance sheet:						
(Increase) decrease in:						
Accounts receivable, net	166,976	-	(179,696)	2,563	(10,157)	(56,578)
Leases receivable	-	-	-	5,143	5,143	-
Deposits	-	-	-	-	-	1,183
Deferred outflows of resources from pensions	(2,745,167)	-	(596,870)	(62,814)	(3,404,851)	(209,702)
Deferred outflows of resources from OPEB	(9,458)	-	10,555	948	2,045	2,764
Increase (decrease) in:						
Accounts payable	93,104	144,588	317	17,653	255,662	130,115
Accrued wages and benefits	43,276	-	707	964	44,947	(2,524)
Compensated absences	110,408	-	3,855	(2,880)	111,383	1,549
Net pension liability	1,550,062	-	246,586	31,960	1,828,608	21,856
Net OPEB liability	(159,985)	-	(107,611)	(10,543)	(278,139)	(31,281)
Deferred inflow of resources from pensions	(629,774)	-	(240,917)	(18,339)	(889,030)	(161,828)
Deferred inflow of resources from OPEB	436,573	-	48,411	5,974	490,958	18,493
Deferred inflow of resources from leases	-	-	-	(7,044)	(7,044)	-
Total adjustments	(1,042,509)	144,588	(814,663)	(35,023)	(1,747,607)	(240,248)
Net cash provided by (used for) operating activities	\$ (476,991)	\$ 138,684	\$ (532,564)	\$ (183,642)	\$ (1,054,513)	\$ 419,798

The notes to the basic financial statements are an integral part of this statement.

CITY OF SELMA | JUNE 30, 2023
 Fiduciary Funds
 Statement of Fiduciary Net Position

	Redevelopment Successor Agency Private-Purpose Trust Fund
ASSETS	
Cash and investments	\$ 379,146
Restricted cash with fiscal agent	360,014
Notes receivable	<u>13,305</u>
Total assets	<u>752,465</u>
LIABILITIES	
Due to the City of Selma Housing Authority	1,180,364
Advances from the City	65,000
Long-term liabilities:	
Due within one year	455,000
Due in more than one year	<u>2,795,000</u>
Total liabilities	<u>4,495,364</u>
NET POSITION (DEFICIT)	
Held in trust for retirement of obligations of the former Selma Redevelopment Agency	<u>(3,742,899)</u>
Total net position (deficit)	<u>\$ (3,742,899)</u>

The notes to the basic financial statements are an integral part of this statement.

CITY OF SELMA | FOR THE YEAR ENDED JUNE 30, 2023

Fiduciary Funds

Statement of Changes in Fiduciary Net Position

	Redevelopment Successor Agency Private-Purpose Trust Fund
ADDITIONS	
Property taxes	\$ 18,260
Investment earnings	<u>1,573</u>
Total additions	<u>19,833</u>
DEDUCTIONS	
Community development	2,585
Interest and fiscal charges	<u>188,831</u>
Total deductions	<u>191,416</u>
Change in net position	(171,583)
Net position (deficit) - beginning	<u>(3,571,316)</u>
Net position (deficit) - ending	<u>\$ (3,742,899)</u>

The notes to the basic financial statements are an integral part of this statement.

NOTES TO THE BASIC FINANCIAL STATEMENTS

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The combined financial statements of the City of Selma, California (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.

A. 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.

B. Blended Component Units

Based on the aforementioned oversight criteria, the operations of the Selma Public Finance Authority (the 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 that 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.

C. Basis of Presentation and Basis of Accounting

Basis of Presentation

The accounts of the City are organized based on funds. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

Government-Wide Statements

The Statement of Net Position 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.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Basis of Presentation and Basis of Accounting (Continued)

Basis of Presentation (Continued)

Government-Wide Statements (Continued)

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

Certain eliminations have been made as prescribed by GASB Statement No. 34 in regard to interfund activities, payables and receivables. All internal balances in the Statement of Net Position have been eliminated except those representing balances between the governmental activities and the business-type activities, which are presented as internal balances and eliminated in the total primary government column. In the Statement of Activities those transactions between governmental and business-type activities have not been eliminated. The following interfund activities have been eliminated: due to/due from other funds, interfund note receivable/interfund long-term debt, and transfers in/transfers out.

Fund Financial Statements

The fund financial statements provide information about the City's funds. Separate statements for each fund category – *governmental, proprietary, and fiduciary* – are presented. 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. An accompanying schedule is presented to reconcile and explain the differences in funds and changes in fund balances as presented in these statements to the net position and changes in net position presented in the government-wide financial statements.

Proprietary fund operating revenues, such as charges for services, result from exchange transactions associated with the principal activity of the fund. Exchange transactions are those in which a party receives and gives up essentially equal values. Nonoperating revenues, such as subsidies and investment earnings, result from nonexchange transactions or ancillary activities. Operating expenses are those expenses that are essential to the primary operations of the fund. All other expenses are reported as nonoperating expenses.

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 nonmajor funds, are combined and reported in a single column, regardless of their fund-type. The General Fund is always a major fund. The City may also select other funds it believes should be presented as major funds. The City does not prepare legally adopted budgets for the Local Transportation Fund Special Revenue Fund, Street Maintenance Special Revenue Fund or the Prop 68 Special Revenue Fund.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Basis of Presentation, Basis of Accounting (Continued)

Basis of Presentation (Continued)

Major Funds (Continued)

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.

Local Transportation Fund Special Revenue Fund – This fund accounts for the activities of the City’s local transportation fund allocation for various transit projects.

Street Maintenance Special Revenue Fund – This fund accounts for the maintenance of the City’s streets and alleyways.

Prop 68 Park Grant Special Revenue Fund – This fund accounts for the Proposition 68 funding received for the construction of a new park.

The City reports the following major enterprise funds:

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

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

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

In addition, the City reports the following fund types:

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

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Measurement Focus and Basis of Accounting

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as *current financial resources* or *economic resources*. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

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

The governmental fund financial statements are reported using the current financial resources measurement focus and the modified basis of accounting. Revenues, except for grants, are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the City considers revenues to be available if they are collected within 60 days of the end of the current fiscal year. Expenditures generally are recorded when a liability is incurred as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt and acquisitions under capital leases are reported as other financing sources.

Property taxes, sales taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenue of the current fiscal year. Entitlements are recorded as revenues when all eligibility requirements are met, including any time requirement, and the amount is received during the period or within the availability period for this revenue resource (within 60 days of year-end). Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other eligibility requirements have been met. All other revenues items are considered to be measurable and available only when cash is received by the City.

The proprietary and private-purpose trust funds are reported using the economic resources measurement focus and the accrual basis of accounting. The agency fund has no measurement focus but utilizes the accrual basis of accounting for reporting its assets and liabilities.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the City's proprietary funds are charges to customers for sales and services. Operating expenses for proprietary funds include the cost of sales and services, administrative expenses, and depreciation/amortization on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Financial Statement Amounts

Cash and Cash Equivalents

For the 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.

Deposits and Investments

The City maintains a cash and investment pool that is available for use by all funds. This pool utilizes investments authorized by the Government Code and is further defined by the City's investment policy that is approved by the City Council.

Authorized investments include deposits in the State of California administered Local Agency Investment Fund (LAIF), insured certificates of deposits, collateralized certificates of deposits, commercial paper, money market mutual funds, federally sponsored credit agency securities, and securities backed by the U.S. Government. All investments are stated at fair value.

Interest income earned as a result of pooling is distributed to the appropriate funds based on month-end cash balances in each fund. Interest income from cash and investments with fiscal agents is credited directly to the related fund.

Restricted Assets

Cash with fiscal agents is used to report resources set aside for potential deficiencies in the repayment ability of the enterprise funds, and for payment of construction projects undertaken by the City.

Interfund Transactions

Interfund transactions are reflected as loans, services provided or used, reimbursements or transfers. Loans reported as receivables and payables, as appropriate, are subject to elimination upon consolidation and are referred to as either "due to/from other funds" (i.e. the current portion of interfund loans) or "advances to/from other funds" (i.e. the noncurrent portion of interfund loans). Any residual balances outstanding between the governmental activities and the business-type activities are reported in the fund financial statements and are offset by a fund balance reserve account in applicable governmental funds to indicate that they are not available for appropriation and are not available financial resources.

Services provided or used, 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 between governmental or proprietary funds are netted as part of the reconciliation to the government-wide presentation.

Receivables

Enterprise fund statements report an allowance for uncollectible accounts against the account receivables. All customers are billed monthly. The estimated value of services provided, but unbilled at year-end, has been included in the accompanying financial statements.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Financial Statement Amounts (Continued)

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 taxes 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.

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 machinery and equipment, and \$10,000 is used for buildings and building improvement.

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

<u>Asset Class</u>	<u>Estimated Useful Lives</u>
Roads and Infrastructure	30-50 years
Buildings	50 years
Building Improvement	20 years
Vehicles	2-15 years
Office Equipment	3-15 years
Computer Equipment	3-15 years
Right-to-use leased buildings	3-15 years
Right-to-use leased equipment	3-15 years
Right-to-use IT subscriptions	3-15 years

Right-to-Use Lease Assets

Right-to-use lease assets are recorded at the amount of the initial measurement of the lease liabilities and modified by any lease payment made to the lessor at or before the commencement of the lease term, less any lease incentives received from the lessor at or before the commencement of the lease term along with any initial direct costs that are ancillary charges necessary to place the lease assets into service.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Financial Statement Amounts (Continued)

Leases

Lessee: The City is a lessee for noncancellable leases of equipment and vehicles. The lessee recognizes a lease liability and an intangible right-to-use leased asset in the government-wide financial statements. The City recognizes lease liabilities with an initial, individual value of \$5,000 or more.

At the commencement of a lease, the City initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized on a straight-line basis over its useful life.

Key estimates and judgments related to leases include how the City determines (1) the discount rate it uses to discount the expected lease payments to present value, (2) lease term, and (3) lease payments.

- The City uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the City generally uses its estimated incremental borrowing rate as the discount rate for leases, which it has determined is the prime rate at the inception of the lease.
- The lease term includes the noncancellable period of the lease. Lease payments included in the measurement of the lease liability are composed of fixed payments and purchase option price that the City is reasonably certain to exercise.

The City monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease asset and liability if certain changes occur that are expected to significantly affect the amount of the lease liability. Lease assets are reported with other capital assets and lease liabilities are reported with long-term debt on the Statement of Net Position.

Lessor: The City is a lessor for noncancellable leases of land. The City recognizes a lease receivable and a deferred inflow of resources in the government-wide and governmental and enterprise fund financial statements.

At the commencement of a lease, the City initially measures the lease receivable at the present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflow of resources is initially measured as the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement date. Subsequently, the deferred inflow of resources is recognized as revenue over the life of the lease term.

Key estimates and judgments include how the City determines (1) the discount rate it uses to discount the expected lease receipts to present value, (2) lease term, and (3) lease receipts.

- The City uses the interest rate charged to the lessees as the discount rate. When the interest rate charged to the lessees is not provided, the City generally uses the implied rate of return as the discount rate for leases. When the implied rate of return cannot be determined, the City uses its estimated incremental borrowing rate which it has determined is the prime rate at the inception of the lease.
- The lease term includes the noncancellable period of the lease. Lease receipts included in the measurement of the lease receivable are composed of fixed payments from the lessee.

The City monitors changes in circumstances that would require a remeasurement of its lease, and will remeasure the lease receivable and deferred inflows of resources if certain changes occur that are expected to significantly affect the amount of the lease receivable.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Financial Statement Amounts (Continued)

Subscription Based Information Technology Arrangements (SBITAs)

Lessee: The City entered into noncancellable subscription-based information technology arrangements (SBITAs) for the acquisition of various information technology services. SBITAs are accounted for in accordance with GASB Statement No. 96.

Upon commencement of a subscription, the City recognizes subscription liability as an intangible right-to-use subscription asset (subscription asset) in the government-wide financial statements. Subscription liabilities are recognized when their initial individual values are \$25,000 or more. The subscription liability is initially measured at the present value of payments expected to be made during the subscription term and is subsequently reduced by the principal portion of subscription payments made. The subscription asset is initially measured as the initial amount of the subscription liability, adjusted for subscription payments made at or before the subscription commencement date, and any directly attributable initial costs. The subscription asset is amortized on a straight-line basis over its useful life.

Key estimates and judgments related to SBITAs include determining the discount rate used to discount expected subscription payments to present value, the subscription term, and the composition of subscription payments.

- The City generally uses the interest rate charged by the subscription provider as the discount rate. When the interest rate charged by the provider is not provided, the City generally uses its estimated incremental borrowing rate as the discount rate for SBITAs, which is the prime rate at the inception of the subscription.
- The subscription term includes the noncancellable period of the subscription and subscription payments that the City is reasonably certain to make.
- The measurement of subscription liability excludes any variable payments such as payments based on the number of user seats unless they depend on an index or a rate or are fixed in substance.

The City monitors changes in circumstances that would require a remeasurement of its SBITAs and will remeasure the subscription asset and liability if certain changes occur that are expected to significantly affect the amount of the subscription liability. Subscription assets are reported with other intangible assets, and subscription liabilities are reported as liabilities on the statement of net position.

This disclosure provides information on the accounting policies related to Subscription-Based Information Technology Arrangements (SBITAs) in accordance with GASB Statement No. 96 and should be read in conjunction with the accompanying financial statements.

Risk Management

The City participates with other public entities in a joint venture under a joint powers agreement which establishes 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.

Interest Payable

In the government-wide financial statements, interest payable for long-term debt is recognized as the liability is incurred for the governmental fund-types and proprietary-fund types.

In the fund financial statements, proprietary fund-types recognize the interest payable when the liability is incurred.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Financial Statement Amounts (Continued)

Compensated Absences Payable

City employees are granted vacation and sick leave in varying amounts depending on the number of years of service. City employees also accumulate hours of overtime as compensated time off. For governmental funds, earned but unused, vested leave (vacation, compensated time off, holiday) is expensed and established as a liability and is reported in the government-wide Statement of Net Position in the governmental activities column. Vested leave for enterprise funds is recorded as an expense and liability of those funds as the benefits accrue. No liability is recorded for non-vesting leave such as sick leave.

Unearned Revenue

Unearned revenue is a cash receipt for which asset recognition criteria have been met, but asset revenue recognition criteria have not been met. The City typically records intergovernmental revenues (primary grants and subventions) received but not earned (qualifying expenditures not yet incurred) as unearned revenue.

Unavailable Revenue

In the fund financial statements, unavailable revenue is recorded when transactions have not yet met the revenue recognition criteria based on the modified accrual basis of accounting. The City records unavailable revenue for transactions for which revenues have been earned, but for which funds are not available to meet current financial obligations.

Long-Term Debt

In the government-wide financial statements and enterprise fund type statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or enterprise fund type statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the straight-line method. Bonds payable are reported net of the applicable bond premiums or discount.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Financial Statement Amounts (Continued)

Pensions

In the government-wide financial statements, pensions are recognized and disclosed using the accrual basis of accounting (see Note 10 and the RSI section immediately following the notes to financial statements), regardless of the amount recognized as pension expenditures on the modified accrual basis of accounting. The City recognizes a net pension liability of the qualified pension plan in which it participates, which represents the excess of the total pension liability over the fiduciary net position of the qualified pension plan, measured as of the City's fiscal year-end or the City's proportionate share thereof in the case of a cost-sharing multiple-employer plan. Changes in the net pension liability during the period are recorded as pension expense, or as deferred inflows of resources or deferred outflows of resources depending on the nature of the change, in the period incurred. Those changes in net pension liability that are recorded as deferred inflows of resources or deferred outflows of resources that arise from changes in actuarial assumptions or other inputs and differences between expected or actual experience are amortized over the weighted average remaining service life of all participants including retirees, in the respective qualified pension plan and recorded as a component of pension expense beginning with the period in which they arose. Projected earnings on qualified pension plan investments are recognized as a component of pension expense. Differences between projected and actual investment earnings are reported as deferred inflows of resources or deferred outflows of resources and amortized as a component of pension expense on a closed basis over a five-year period beginning with the period in which the difference occurred.

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 the City of Selma California Public Employees' Retirement System (CalPERS) plan (Plan) and additions to/deductions from the Plan's 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.

Fund Balances – Governmental Funds

Fund balances of the governmental funds are classified as follows:

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

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 made 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 – 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 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 convey that the intended use of those amounts is for a specific purpose that is narrower than the general purposes of the City itself.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Financial Statement Amounts (Continued)

Fund Balances – Governmental Funds (Continued)

Unassigned – 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.

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

Deferred Outflows/Inflows of Resources

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

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 a 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 arise only under a full accrual basis of accounting, deferred inflows related to pensions and deferred inflows related to OPEB.

Unavailable revenues arise only under the modified accrual basis of accounting and are reported only in the governmental funds balance sheet.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Financial Statement Amounts (Continued)

Other Postemployment Benefits (OPEB)

For purposes of measuring the net OPEB liability, deferred outflows/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, 2022
Measurement Date	June 30, 2022
Measurement Period	June 30, 2021 to June 30, 2022

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.

NOTE 2 – COMPLIANCE AND ACCOUNTABILITY

A. Deficit Fund Balance or Fund Net Position of Individual Funds

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

<u>Fund Name</u>	<u>Deficit Amount</u>
Nonmajor Special Revenue Funds	
AB 1913 Grant Fund	\$ 4,693
CDBG Grant Fund	209,046
ABC Grant Fund	72
DOJ Bynes Grant Fund	5,447
ACT Program Fund	6,476
High Speed Rail CVTC Fund	151,117
Transit Oriented Development Fund	6,000
SB2 Planning Grant Program Fund	72,938
AB 74 Storm Drain Appropriation Fund	1,186
Nonmajor Enterprise Funds	
Cultural Arts Fund	87,138

NOTE 3 – CASH AND INVESTMENTS

Cash and investments as of June 30, 2023 were classified in the accompanying financial statements as follows:

Statement of net position:	
Cash and investments	\$ 48,724,763
Restricted cash and investments with fiscal agent	695,290
Fiduciary funds:	
Cash and investments	379,146
Restricted cash and investments with fiscal agent	<u>360,014</u>
Total cash and investments	<u>\$ 50,159,213</u>

Cash and investments as of June 30, 2023 consisted of the following:

Cash on hand	\$ 1,675
Deposits with financial institutions	25,021,572
Investments	<u>25,135,966</u>
Total cash and investments	<u>\$ 50,159,213</u>

A. 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 (the City) by the California Government Code (or the City's investment policy, where more restrictive). The table also identifies 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 trustees 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.

NOTE 3 – CASH AND INVESTMENTS (Continued)

B. 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 trustees. The table also identifies certain provisions of these debt agreements that address interest-rate risk, credit risk, and concentration of credit risk.

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.

C. Interest Rate Risk

Interest rate risk is the risk that 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	Amount	12 Months or Less
State Investment Pool	\$ 24,080,662	\$ 24,080,662
PARS Section 115 Pension Trust	597,811	597,811
Held by Bond Trustee:		
Money Market Funds	<u>457,493</u>	<u>457,493</u>
Total investments	<u>\$ 25,135,966</u>	<u>\$ 25,135,966</u>

NOTE 3 – CASH AND INVESTMENTS (Continued)

D. 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).

E. Disclosures Relating to Credit Risk

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

Investment Type	Amount	Ratings as of Fiscal Year End		
		Minimum Legal Rating	Not Rated	AAAm
State Investment Pool	\$ 24,080,662	N/A	\$ 24,080,662	\$ -
PARS Section 115 Investment Trust	597,811	N/A	597,811	-
Held by Bond Trustee:				
Money Market Funds	457,493	N/A	-	457,493
Total investments	<u>\$ 25,135,966</u>		<u>\$ 24,678,473</u>	<u>\$ 457,493</u>

F. 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.

G. 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.

As of June 30, 2023, the carrying amount of the City’s bank deposits was \$24,080,662, and the respective bank balances totaled \$24,510,402, the total amount of which was collateralized with pooled securities held by the financial institution’s trust department. These securities are held in the name of the financial institution and not in the name of the City.

As of June 30, 2023, 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, 2023, no investments were held by the same broker-dealer (counterparty) that was used by the City of Selma to purchase the securities.

NOTE 3 – CASH AND INVESTMENTS (Continued)

H. 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.

I. 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.

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 the City's asset manager from a third-party service provider.

NOTE 3 – CASH AND INVESTMENTS (Continued)

I. Fair Value Measurements (Continued)

The City has no investments subject to categorization.

Investments not subject to fair value hierarchy:

State Investment Pool	\$ 24,080,662
PARS Section 115 Investment Trust	597,811
Held with Fiscal Agent:	
Money Market Funds	<u>457,493</u>
Total investment portfolio	<u>\$ 25,135,966</u>

NOTE 4 – ACCOUNTS RECEIVABLE

The following is a list of accounts receivable with related allowance for bad debt at June 30, 2023:

Fund Name	Accounts Receivable	Allowance for Doubtful Accounts	Accounts Receivable, Net
Major Governmental Funds:			
General Fund	\$ 288,116	\$ (80,174)	\$ 207,942
Street Maintenance Special Revenue Fund	1,214	(164)	1,050
Nonmajor Special Revenue Funds:			
Sidewalk Repair Fund	397	(397)	-
CID Groundwater Surcharge Fund	76,558	-	76,558
Foreclosed Home Project	21,524	(6,085)	15,439
Impact Fees Fund	3,798	(3,798)	-
Major Enterprise Funds:			
Ambulance Fund	3,817,044	(944,403)	2,872,641
Nonmajor Enterprise Funds:			
Pioneer Village Fund	453	-	453
Cultural Arts Fund	5,010	(3,960)	1,050
Internal Service Funds:			
Fleet Maintenance Fund	56,138	-	56,138
Information Processing Fund	<u>446</u>	<u>-</u>	<u>446</u>
Total Accounts Receivable, Net	<u>\$ 4,270,698</u>	<u>\$ (1,038,981)</u>	<u>\$ 3,231,717</u>

NOTE 5 – CAPITAL ASSETS

A. Governmental Activities

Capital asset activity of the governmental activities for the year ended June 30, 2023 was as follows:

	Beginning Balances	Additions	Retirements/ Adjustments	Ending Balances
Governmental activities:				
Capital assets not being depreciated/amortized:				
Land	\$ 7,990,302	\$ -	\$ -	\$ 7,990,302
Land improvements	597,080	-	-	597,080
Construction in progress	904,901	1,781,751	-	2,686,652
Total capital assets not being depreciated/amortized	9,492,283	1,781,751	-	11,274,034
Capital assets being depreciated/amortized:				
Roads and other infrastructure	112,123,219	-	-	112,123,219
Buildings and improvements	18,275,785	34,959	(3,021)	18,307,723
Machinery and equipment	9,928,814	215,441	(366,451)	9,777,804
Right-to-use leased buildings	379,674	-	-	379,674
Right-to-use leased equipment	63,748	-	-	63,748
Right-to-use IT subscriptions	-	524,476	-	524,476
Total capital assets being depreciated/amortized	140,771,240	774,876	(369,472)	141,176,644
Less accumulated depreciation/amortization for:				
Roads and other infrastructure	(75,539,072)	(2,459,361)	-	(77,998,433)
Buildings and improvements	(4,352,244)	(517,420)	3,021	(4,866,643)
Machinery and equipment	(5,476,238)	(650,652)	366,451	(5,760,439)
Right-to-use leased buildings	(166,108)	(94,919)	-	(261,027)
Right-to-use leased equipment	(33,915)	(12,750)	-	(46,665)
Right-to-use IT subscriptions	-	(50,195)	-	(50,195)
Total accumulated depreciation/amortization	(85,567,577)	(3,785,297)	369,472	(88,983,402)
Total capital assets being depreciated/amortized, net	55,203,663	(3,010,421)	-	52,193,242
Governmental activities capital assets, net	\$ 64,695,946	\$ (1,228,670)	\$ -	\$ 63,467,276

Depreciation/amortization was charged to the functions as follows for the year ended June 30, 2023:

General government	\$ 168,780
Public safety	860,985
Public works	2,546,388
Parks and recreation	143,489
Community development	19,950
Internal Service Funds	45,705
Total governmental activities depreciation/amortization expense	\$ 3,785,297

NOTE 5 – CAPITAL ASSETS (Continued)

B. Business-type Activities

Capital asset activity of the business-type activities for the year ended June 30, 2023 was as follows:

	Beginning Balances	Additions	Retirements/ Adjustments	Ending Balances
Business-type activities				
Capital assets not being depreciated/amortized:				
Land	\$ -	\$ -	\$ -	\$ -
Construction in progress	554,025	70,975	-	625,000
Total capital assets not being depreciated/amortized	554,025	70,975	-	625,000
Capital assets being depreciated/amortized:				
Buildings and improvements	284,182	-	-	284,182
Machinery and equipment	752,625	71,184	-	823,809
Right-to-use leased buildings	68,203	-	-	68,203
Total capital assets being depreciated/amortized	1,105,010	71,184	-	1,176,194
Less accumulated depreciation/amortization for:				
Buildings and improvements	(268,195)	(1,392)	-	(269,587)
Machinery and equipment	(159,102)	(85,926)	-	(245,028)
Right-to-use leased buildings	(6,411)	(13,641)	-	(20,052)
Total accumulated depreciation/amortization	(433,708)	(100,959)	-	(534,667)
Total capital assets being depreciated/amortized, net	671,302	(29,775)	-	641,527
Business-type activities capital assets, net	\$ 1,225,327	\$ 41,200	\$ -	\$ 1,266,527

Depreciation/amortization was charged to the funds as follows for the year ended June 30, 2023:

Ambulance	\$ 99,567
Pioneer Village	1,392
Total business-type activities depreciation/amortization expense	\$ 100,959

NOTE 6 – INTERFUND BALANCES AND ACTIVITY

A. Interfund Payables and Interfund Receivables

Balances due to and due from other funds at June 30, 2023, consisted of the following, each of which consist of short-term cash deficits expected to be recouped through grant reimbursements, additional program revenue exceeding expenditures, or through a subsidy from the General Fund.

<u>Fund Name</u>	<u>Interfund Receivable</u>	<u>Interfund Payable</u>
Major Governmental Funds:		
General Fund	\$ 1,242,172	\$ -
Nonmajor Special Revenue Funds:		
CMAQ Grant Fund	-	56,335
CDBG Grant Fund	-	256,313
ABC Grant Fund	-	12,231
DOJ Byres Grant Fund	-	55,038
ACT Program Fund	-	45,282
High Speed Rail CVTC Fund	-	353,896
USDA RBDG Fund	-	15,475
SB2 Planning Grant Program Fund	-	229,427
Local Early Action Plan Fund	-	124,724
Housing Authority Fund	1,180,364	-
AB74 Storm Drain Appropriation Fund	-	1,186
Nonmajor Enterprise Funds:		
Pioneer Village Fund	-	13,416
Cultural Arts Fund	-	78,849
Fiduciary Funds:		
Redevelopment Successor Agency Private-Purpose Trust Fund	-	1,180,364
Total Interfund Balances	<u>\$ 2,422,536</u>	<u>\$ 2,422,536</u>

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

NOTE 6 – INTERFUND BALANCES AND ACTIVITY (Continued)

B. Advances Between Funds

At June 30, 2023, the following funds had long-term advances that were not expected to be repaid within one year:

<u>Fund Name</u>	<u>Advances To</u>	<u>Advances From</u>
Nonmajor Debt Service Funds:		
Debt Service Fund	\$ 65,000	\$ -
Fiduciary Funds:		
Redevelopment Successor Agency Private-Purpose Trust Fund	-	65,000
Total Interfund Balances	<u>\$ 65,000</u>	<u>\$ 65,000</u>

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. On June 30, 2023, the advance balance of the 1994 Revenue Bonds was \$65,000.

NOTE 6 – INTERFUND BALANCES AND ACTIVITY (Continued)**C. 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. The total transfers are as follows:

Fund Name	Transfers In	Transfers Out
Major Governmental Funds:		
General Fund	\$ 13,904,830	\$ 208,964
Street Local Transportation Special Revenue Fund	-	1,673,510
Street Maintenance Special Revenue Fund	4,472,318	-
Prop 68 Park Grant Fund	-	110,000
Nonmajor Special Revenue Funds:		
Citizens' Tax Initiative - Measure S Fund	225,231	1,849,075
Public Safety Fund	-	42,000
AB 1913 Grant Fund	99,745	-
Street Gas Tax Fund	73,057	486,808
Road Maintenance and Rehabilitation Fund	-	600,000
Street Measure C Fund	-	1,181,490
Landscape and Lighting Assessment Fund	80,854	-
ACT Program Fund	115,107	-
SB2 Planning Grant Program Fund	-	25,000
Local Early Action Plan Fund	-	124,724
Nonmajor Debt Service Funds:		
Debt Service Fund	-	14,407,998
Nonmajor Capital Projects Funds:		
Capital Projects Fund	138,546	-
Major Enterprise Funds:		
Ambulance Fund	1,934,035	1,150,316
Transit Fund	563,945	100,000
Nonmajor Enterprise Funds:		
Pioneer Village Fund	22,706	-
Cultural Arts Fund	102,033	-
Internal Service Funds:		
Fleet Maintenance Fund	156,575	-
Building and Utility Fund	70,903	-
Total Transfers	<u>\$ 21,959,885</u>	<u>\$ 21,959,885</u>

NOTE 6 – INTERFUND BALANCES AND ACTIVITY (Continued)

D. Internal Balances (Continued)

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, 2023:

	Balance at July 1, 2022	Increases	Decreases	Balance at June 30, 2023	Due Within One Year
Governmental activities:					
1994 Revenue Bonds	\$ 100,000	\$ -	\$ (10,000)	\$ 90,000	\$ 90,000
2017 General Obligations Bonds	3,665,000	-	(90,000)	3,575,000	90,000
2017 General Obligations Bonds - Premium	109,870	-	(4,395)	105,475	-
<i>Direct placements and borrowings:</i>					
2015 Lease Revenue Bonds	2,872,074	-	(249,496)	2,622,578	257,205
2022 Pension Obligation Bond	-	14,583,000	-	14,583,000	28,000
Financed Purchases:					
2016 Fire Truck	221,874	-	(53,121)	168,753	54,656
Danko Wildland Vehicle	124,852	-	(40,201)	84,651	41,490
Computer Equipment	10,893	-	(10,893)	-	-
Police Vehicles	102,829	-	(102,829)	-	-
Total Financed Purchases	460,448	-	(207,044)	253,404	96,146
Total direct placement and borrowings	3,332,522	14,583,000	(456,540)	17,458,982	381,351
Leases payable	254,001	-	(106,372)	147,629	110,086
Subscriptions payable	-	308,246	(1,701)	306,545	177,268
Compensated absences	782,747	1,079,379	(817,788)	1,044,338	183,528
Total governmental activities	\$ 8,244,140	\$ 15,970,625	\$ (1,486,796)	\$ 22,727,969	\$ 1,032,233
Business-type activities:					
Leases payable	\$ 55,895	\$ -	\$ (20,573)	\$ 35,322	\$ 23,048
Compensated absences	197,064	273,408	(162,025)	308,447	69,813
Total business-type activities	\$ 252,959	\$ 273,408	\$ (182,598)	\$ 343,769	\$ 92,861

NOTE 7 – LONG-TERM LIABILITIES (Continued)

A. 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 money deposited in any fund or account pursuant to this indenture. The principal balance on the 1994 revenue bonds at June 30, 2023 was \$90,000.

The Bonds were issued to partially refinance the City of Selma Financing 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.

The annual debt service requirements for the 1994 Revenue Bonds are as follows:

<u>Fiscal Years Ending June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	\$ 90,000	\$ 3,263	\$ 93,263
Total	\$ 90,000	\$ 3,263	\$ 93,263

B. 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, 2023 was \$3,575,000.

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.

There is a provision in the loan whereby in the event of default, the unpaid aggregate principal components of the loan and the interest accrued thereon, will become immediately due and payable.

NOTE 7 – LONG-TERM LIABILITIES (Continued)

B. Series 2017 General Obligation Bonds (Continued)

The annual debt service requirements for the Series 2017 General Obligation Bonds are as follows:

<u>Fiscal Years Ending June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	\$ 90,000	\$ 131,963	\$ 221,963
2025	95,000	129,638	224,638
2026	95,000	126,788	221,788
2027	100,000	123,363	223,363
2028	100,000	119,363	219,363
2029-2033	575,000	534,188	1,109,188
2034-2038	700,000	414,194	1,114,194
2039-2043	825,000	279,850	1,104,850
2044-2048	995,000	102,500	1,097,500
Total	<u>\$ 3,575,000</u>	<u>\$ 1,961,847</u>	<u>\$ 5,536,847</u>

C. 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 3.09% 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 monies on deposit in any fund or account pursuant to this indenture. The principal balance on the Series 2015 Refunding Lease Obligation Bond at June 30, 2023 was \$2,622,578.

The Bonds were issued to refinance the City of Selma Financing Authority's previously issued 2010 Lease Revenue Refunding Bonds outstanding of \$3,940,000 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.

There is a provision in the loan whereby in the event of default, the unpaid aggregate principal components of the loan and the interest accrued thereon, will become immediately due and payable.

The annual debt service requirements for the Series 2015 Refunding Lease Obligations are as follows:

<u>Fiscal Years Ending June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	\$ 257,205	\$ 81,038	\$ 338,243
2025	265,153	73,090	338,243
2026	273,346	64,897	338,243
2027	281,793	56,450	338,243
2028	290,500	47,743	338,243
2029-2033	1,254,581	98,391	1,352,972
Total	<u>\$ 2,622,578</u>	<u>\$ 421,609</u>	<u>\$ 3,044,187</u>

NOTE 7 – LONG-TERM LIABILITIES (Continued)

D. Series 2022 Taxable Pension Obligation Bonds

On August 30, 2022, the City of Selma issued \$14,583,000 Series 2022 Taxable Pension Obligation Bonds, bearing interest of 4.30% payable semi-annually on February 1st and August 1st, commencing August 1, 2023. The bonds mature annually at various amounts through August 1, 2043. The bonds are payable from revenues and all other monies on deposit in any fund or account pursuant to this indenture. The principal balance on the Series 2022 Taxable Obligation Bonds at June 30, 2023 was \$14,583,000.

The Bonds were issued to refund a portion of the City's pension obligations to the California Public Employees' Retirement System (CalPERS).

There is a provision in the loan whereby in the event of default, the unpaid aggregate principal components of the loan and the interest accrued thereon, will become immediately due and payable.

The annual debt service requirements for the Series 2022 Taxable Pension Obligation Bonds are as follows:

<u>Fiscal Years Ending June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	\$ 28,000	\$ 889,488	\$ 917,488
2025	298,000	619,458	917,458
2026	311,000	606,365	917,365
2027	325,000	592,691	917,691
2028	339,000	578,415	917,415
2029-2033	2,277,000	2,647,704	4,924,704
2034-2038	4,365,000	1,913,049	6,278,049
2039-2043	5,411,000	865,913	6,276,913
2044-2048	<u>1,229,000</u>	<u>26,424</u>	<u>1,255,424</u>
Total	<u>\$ 14,583,000</u>	<u>\$ 8,739,507</u>	<u>\$ 23,322,507</u>

E. Financed Purchases

The City has entered into multiple lease agreements for financing the acquisition of police vehicles, fire trucks, police and fire equipment, and computer equipment. The titles to the assets are transferred to the City after the last payment and, accordingly, are not considered leases in accordance with GASB 87 – *Leases*. Rather, each of these agreements are considered financed purchases for accounting purposes. These financed purchases have interest rates varying from 2.4% to 3.68%, with the final payment on these leases due in 2032.

There is a provision in the financed purchase agreement whereby in the event of default, the City could be required to return the financed assets to the seller. The City's financed purchases are as follows:

NOTE 7 – LONG-TERM LIABILITIES (Continued)

E. Financed Purchases (Continued)

2016 Financed Purchase for Fire Truck

In March 2016 the City entered into a financed purchase agreement with Santander Leasing for a fire truck with a purchase price of \$510,694. Annual payments of \$59,533 for 10 years. The effective interest rate is 3.42% per annum. The balance outstanding at June 30, 2023, was \$221,875.

The annual debt service requirements for the 2016 financed purchase for the fire truck at June 30, 2023 are as follows:

<u>Fiscal Years Ending June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	\$ 54,656	\$ 4,877	\$ 59,533
2025	56,236	3,297	59,533
2026	<u>57,861</u>	<u>1,672</u>	<u>59,533</u>
Total	<u>\$ 168,753</u>	<u>\$ 9,846</u>	<u>\$ 178,599</u>

2020 Financed Purchase for Danko Wildland Vehicle

In March 2020, the City entered into a financed purchase agreement with Umpqua Bank for the acquisition of a Danko emergency vehicle with a purchase price of \$201,019. The agreement calls for semi-annual payments of \$21,922 for five years. The effective interest rate is 3.16%. The balance outstanding at June 30, 2023 is \$84,651.

The annual debt service requirements for the emergency vehicle at June 30, 2023 are as follows:

<u>Fiscal Years Ending June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	\$ 41,490	\$ 1,341	\$ 42,831
2025	<u>43,161</u>	<u>681</u>	<u>43,842</u>
Total	<u>\$ 84,651</u>	<u>\$ 2,022</u>	<u>\$ 86,673</u>

2017 Financed Purchase for Computer Equipment

In December 2017 the City entered into a financed purchase 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 financed purchase was paid off in FY2023.

NOTE 7 – LONG-TERM LIABILITIES (Continued)

E. Financed Purchases (Continued)

2018 Financed Purchase for Police Vehicles

In April 2018, the City entered into a financed purchase agreement with Umpqua for police vehicles with a purchase price of \$482,220. Semi-annual payments of \$53,685 for five years. The financed purchase was paid off in the fiscal year 2023.

F. 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 Position 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.

G. Fiduciary Long-Term Debt

The following is a summary of changes in the Redevelopment Successor Agency's long-term liabilities for the fiscal year ended June 30, 2023:

	Balance at June 30, 2022	Increases	Decreases	Balance at June 30, 2023	Due Within One Year
2010A Tax Allocation Bonds	\$ 1,110,000	\$ -	\$ (350,000)	\$ 760,000	\$ 370,000
<i>Direct placements and borrowings:</i>					
2001 Industrial Park Limited Obligation Improvement Bonds	2,570,000	-	(80,000)	2,490,000	85,000
<i>Total direct placement and borrowings</i>	<u>2,570,000</u>	<u>-</u>	<u>(80,000)</u>	<u>2,490,000</u>	<u>85,000</u>
Total long-term liabilities	\$ 3,680,000	\$ -	\$ (430,000)	\$ 3,250,000	\$ 455,000

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, 2023 were \$760,000 and are held in the City's Redevelopment Successor Agency Private-Purchase Trust Funds. There is a provision in the loan whereby in the event of default, the unpaid aggregate principal components of the loan and the interest accrued thereon, will become immediately due and payable.

The annual debt service requirements for the 2010A Tax Allocation Bonds June 30, 2023 were as follows:

Fiscal Years Ending June 30	Principal	Interest	Total
2024	\$ 370,000	\$ 33,063	\$ 403,063
2025	390,000	11,213	401,213
Totals	<u>\$ 760,000</u>	<u>\$ 44,276</u>	<u>\$ 804,276</u>

NOTE 7 – LONG-TERM LIABILITIES (Continued)

G. Fiduciary Long-Term Debt (Continued)

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, 2023 was \$2,490,000 and is held in the City's Redevelopment Successor Agency Private-Purpose Trust Funds. There is a provision in the loan whereby in the event of default, the unpaid aggregate principal components of the loan and the interest accrued thereon, will become immediately due and payable.

The annual debt service requirements for the 2001 Industrial Park Limited Obligation Bonds June 30, 2023 are as follows:

<u>Fiscal Years Ending June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	\$ 85,000	\$ 122,375	\$ 207,375
2025	90,000	118,000	208,000
2026	95,000	113,375	208,375
2027	100,000	108,500	208,500
2028	105,000	103,375	208,375
2029-2033	600,000	431,250	1,031,250
2034-2038	770,000	261,250	1,031,250
2039-2043	645,000	53,375	698,375
Totals	<u>\$ 2,490,000</u>	<u>\$ 1,311,500</u>	<u>\$ 3,801,500</u>

NOTE 8 – LEASES

A. Leases as Lessor

In January 2014, the City leased two parcels of land to a third party. The lease, which is recorded in the General Fund, has an initial lease term of five years with four five-year extensions, all of which the City anticipates exercising. The City receives an average monthly payment of \$1,743 for the lease. The City recognized \$14,342 in lease revenue and \$8,486 in interest revenue during the current fiscal year related to this lease. As of June 30, 2023, the City's receivable for lease payments was \$254,351. Also, the City has a deferred inflow of resources associated with this lease that will be recognized as revenue over the lease term. As of June 30, 2023, the balance of the deferred inflow of resources was \$222,297.

In November 2005, the City leased 14,000 square feet of real property to a third party. The lease, which is split 50% to the Pioneer Village Fund and 50% to the Cultural Arts Fund, has an initial lease term of 26 years with two five-year extensions. The City received payments of \$1,600 per month. The City recognized \$7,042 in lease revenue and \$14,057 in interest revenue during the current fiscal year related to this lease. As of June 30, 2023, the City's receivable for lease payments was \$197,994. Also, the City has a deferred inflow of resources associated with this lease that will be recognized as revenue over the lease term. As of June 30, 2023, the balance of the deferred inflow of resources was \$129,110.

NOTE 8 – LEASES (Continued)

B. Leases as Lessee

In November 2019, the City entered into a five-year lease agreement as lessee for copy machines, which is recorded in the General Overhead Fund. An initial lease liability was recorded in the amount of \$63,748 during fiscal year 2020. As of June 30, 2023, the value of the lease liability was \$18,430. The City is required to make monthly principal and interest payments of \$1,119. The lease has an interest rate of 4.75%. The copy machines have an estimated useful life of five-years. The value of the right-to-use asset as of the end of the current fiscal year was \$16,999 and had accumulated amortization of \$46,749.

In October 2020, the City entered into a one-year lease agreement with three one-year extensions that the City anticipates exercising, as lessee for the CVTC building lease. This lease is recorded as a governmental activity and had an initial lease liability in the amount of \$379,674. As of June 30, 2023, the value of the lease liability was \$129,199. The City is required to make monthly principal and interest payments averaging \$8,262. The lease has an interest rate of 3.25%. The building has an estimated useful life of four years. The value of the right-to-use asset as of the end of the current fiscal year was \$123,975 and had accumulated amortization of \$255,699.

In January 2022, the City entered into a three-year lease agreement as lessee for an ambulance storage facility. This lease is recorded in the Ambulance Fund and had an initial lease liability in the amount of \$55,895. As of June 30, 2023, the value of the lease liability was \$35,322. The City is required to make monthly principal and interest payments averaging \$1,931. The lease has an interest rate of 3.25%. The storage facility has an estimated useful life of three years. The value of the right-to-use asset as of the end of the current fiscal year was \$35,023 and had accumulated amortization of \$33,180.

The future principal and interest lease payments as of June 30, 2023, are as follows:

Fiscal Years Ending June 30	Governmental Activities			Business-type Activities		
	Principal	Interest	Total	Principal	Interest	Total
2024	\$ 110,086	\$ 3,238	\$ 113,324	\$ 23,048	\$ 814	\$ 23,862
2025	37,543	381	37,924	12,274	116	12,390
Totals	\$ 147,629	\$ 3,619	\$ 151,248	\$ 35,322	\$ 930	\$ 36,252

NOTE 9 – SUBSCRIPTION BASED INFORMATION TECHNOLOGY ARRANGEMENTS (SBITAs)

A. SBITAs as Lessee

In fiscal year 2023, the City entered into a two-year SBITA as lessee for management software, which has been recorded in the General Fund. An initial SBITA liability was recorded in the amount of \$21,607 during fiscal year 2023. As of June 30, 2023, the value of the SBITA liability was \$19,906. The City is required to make monthly principal and interest payments of \$960. The SBITA has an interest rate of 6.25%. The software has a two-year subscription term. The value of the right-to-use software as of the end of the current fiscal year was \$19,806 and had accumulated amortization of \$1,801. In accordance with GASB 96, certain variable and other payments are not included in the measurement of the subscription liability. There were no variable or other payments in the current year.

NOTE 9 – SUBSCRIPTION BASED INFORMATION TECHNOLOGY ARRANGEMENTS (SBITAs) (Continued)

A. SBITAs as Lessee (Continued)

In fiscal year 2023, the City entered into a three-year SBITA as lessee for human resources software, which has been recorded in the General Fund. An initial SBITA liability was recorded in the amount of \$204,795 during fiscal year 2023. As of June 30, 2023, the value of the SBITA liability was \$204,795. The City is required to make annual principal and interest payments ranging from \$61,124 through \$110,562, in fiscal years 2023 through 2025. The SBITA has an interest rate of 7.50%. The software has a three-year subscription term. The value of the right-to-use software as of the end of the current fiscal year was \$176,351 and had accumulated amortization of \$28,444. In accordance with GASB 96, certain variable and other payments are not included in the measurement of the subscription liability. There were no variable or other payments in the current year.

In fiscal year 2023, the City entered into a five-year SBITA as lessee for budget software, which has been recorded in the General Fund. An initial SBITA liability was recorded in the amount of \$81,844 during fiscal year 2023. As of June 30, 2023, the value of the SBITA liability was \$81,844. The City is required to make annual principal and interest payments of approximately \$21,000 each year. The SBITA has an interest rate of 5.00%. The software has a four and a half-year subscription term. The value of the right-to-use software as of the end of the current fiscal year was \$138,474 and had accumulated amortization of \$0. In accordance with GASB 96, certain variable and other payments are not included in the measurement of the subscription liability. There were no variable or other payments in the current year.

In fiscal year 2022, the City entered into a five-year SBITA as lessee for permitting software, which has been paid in advance and is recorded in the General Fund. The software has a four-year subscription term. The value of the right-to-use software as of the end of the current fiscal year was \$139,650 and had accumulated amortization of \$19,950. In accordance with GASB 96, certain variable and other payments are not included in the measurement of the subscription liability. There were no variable or other payments in the current year.

The future principal and interest SBITA payments as of June 30, 2023, are as follows:

Fiscal Years Ending June 30	Governmental Activities		
	Principal	Interest	Total
2024	\$ 177,268	\$ 11,657	\$ 188,925
2025	85,087	7,687	92,774
2026	20,943	2,210	23,153
2027	<u>23,247</u>	<u>1,162</u>	<u>24,409</u>
Totals	<u>\$ 306,545</u>	<u>\$ 22,716</u>	<u>\$ 329,261</u>

NOTE 10 – PENSION PLAN

A. General Information

Plan Description

All qualified permanent and probationary employees are eligible to participate in the Public Agency Cost Sharing Multiple-Employer Plan (Plan) administered by the California Public Employees' Retirement System (CalPERS). The Plan consists of individual rate plans (benefit tiers) within a safety risk pool (police and fire) and a miscellaneous risk pool (all other). Plan assets may be used to pay benefits for any employer rate plan of the safety and miscellaneous pools. Accordingly, rate plans within the safety or miscellaneous pools are not separate plans under GASB Statement No. 68. Individual employers may sponsor more than one rate plan in the miscellaneous or safety risk pools. The City sponsors five rate plans (two miscellaneous and three safety). Benefit provisions under the Plan are established by State statute and City resolution. CalPERS issues publicly available reports that include a full description of the pension plan 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, who must be public employees 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 with statutorily 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 adjustments for the Plan are applied as specified by the Public Employees' Retirement Law.

	Miscellaneous	
	Prior to January 1, 2013	On or after January 1, 2013
Hire date		
Benefit formula	2% @ 55	2% @ 62
Benefit vesting schedule	5 years service	5 years service
Benefit payments	monthly for life	monthly for life
Retirement age	50 - 63	52 - 67
Monthly benefits, as a % of eligible compensation	1.426% to 2.418%	1.0% to 2.5%
Required employee contribution rates	8.00%	6.75%
Required employer contribution rates	13.350%	7.470%

	Safety	
	Prior to January 1, 2013	On or after January 1, 2013
Hire date		
Benefit formula	2% @ 50	2.7% @ 57
Benefit vesting schedule	5 years service	5 years service
Benefit payments	monthly for life	monthly for life
Retirement age	50 - 55	50 - 57
Monthly benefits, as a % of eligible compensation	2.0% to 2.7%	2.0% to 2.7%
Required employee contribution rates	9.00%	13.00%
Required employer contribution rates	18.170%	12.780%

Beginning in fiscal year 2016, CalPERS collects employer contributions for the Plan as a percentage of payroll for the normal cost portion as noted in the rates above and as a dollar amount for contributions toward the unfunded liability. The dollar amounts are billed on a monthly basis. The City's required contribution for the unfunded liability was \$1,569,399 for the fiscal year ended June 30, 2023.

NOTE 10 – PENSION PLAN (Continued)

A. General Information (Continued)

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.

The City's contributions to the plan recognized as pension expense for the year ended June 30, 2023 were \$2,324,210.

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

As of June 30, 2023 the City reported a net pension liability for its proportionate share of the net pension liability of the Plan of \$19,292,622.

The City's net pension liability for the Plan is measured as the proportionate share of the net pension liability. The net pension liability of the Plan is measured as of June 30, 2022, and the total pension liability for the Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2021, rolled forward to June 30, 2022, 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 plan relative to the projected contributions of all participating employers, actuarially determined. The City's proportionate share of the net pension liability for the Plan as of June 30, 2021 and 2022 was as follows:

Proportion - June 30, 2021	0.1932%
Proportion - June 30, 2022	0.1670%
Change - Increase (Decrease)	-0.0262%

For the year ended June 30, 2023 the City recognized pension revenue of \$1,588. At June 30, 2023 the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions subsequent to measurement date	\$ 17,101,672	\$ -
Changes of assumptions	1,958,850	-
Differences between actual and expected experience	622,241	230,932
Net differences between projected and actual earnings on plan investments	3,255,499	-
Change in employer's proportion	74,337	346,551
Differences between the employer's actual contributions and the employer's proportionate share of contributions	69,406	619,926
Total	<u>\$ 23,082,005</u>	<u>\$ 1,197,409</u>

NOTE 10 – PENSION PLAN (Continued)

B. Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions (Continued)

\$17,101,672 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2024. Other amounts reported as deferred outflow of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

Year Ended June 30		
2024	\$	1,281,588
2025		988,963
2026		524,017
2027		1,988,356
2028		-
Thereafter		-

C. Actuarial Assumptions

The total pension liabilities in the June 30, 2021 actuarial valuations were determined using the following actuarial assumptions:

Valuation Date	June 30, 2021
Measurement Date	June 30, 2022
Actuarial Cost Method	Entry- Age Normal Cost Method
Actuarial Assumptions:	
Discount Rate	6.90%
Inflation	2.30%
Payroll Growth	2.80%
Projected Salary Increase	Varies by Entry Age and Service
Investment Rate of Return	6.90% ⁽¹⁾
Mortality	Derived using CalPERS' Membership Data for all Funds ⁽²⁾

⁽¹⁾ Net of pension plan investment expenses, including inflation

⁽²⁾ The mortality table was developed based on CalPERS-specific data.

The rates incorporate Generational Mortality to capture ongoing mortality improvement using 80% of Scale MP 2020 published by the Society of Actuaries. For more details, please refer to the 2021 experience study report that can be found on the CalPERS website.

NOTE 10 – PENSION PLAN (Continued)

D. Discount Rate

The discount rate used to measure the total pension liability was 6.90%. 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.

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

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

The expected real rates of return by asset class are as follows:

Asset Class ^(a)	New Strategic Allocation	Real Return (a) (b)
Global Equity Cap-weighted	30.0%	4.54%
Global Equity Non-cap-weighted	12.0%	3.84%
Private Equity	13.0%	7.28%
Private Debt	5.0%	27.00%
Emerging Market Sovereign Bonds	5.0%	50.00%
High Yield Bonds	5.0%	1.56%
Investment Grade Corporations	10.0%	2.27%
Mortgage-backed Securities	5.0%	2.48%
Treasuries	5.0%	3.57%
Real Assets	15.0%	3.21%
Leverage	-5.0%	-0.59%
Total	100.0%	

(a) An expected inflation of 2.30% is used for this period

(b) Figures are based on the 2021 Asset Liability Management Study

NOTE 10 – PENSION PLAN (Continued)

D. Discount Rate (Continued)

Sensitivity of the Proportionate Share of the Net Pension Liability to Changes 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:

Discount Rate -1%	Current Discount Rate	Discount Rate +1%
5.90%	6.90%	7.90%
\$ 28,469,531	\$ 19,292,622	\$ 11,773,903

E. Pension Plan Fiduciary Net Position

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

F. Payable to the Pension Plan

The City did not have any contributions payable to the pension plan June 30, 2023.

NOTE 11 – OTHER POSTEMPLOYMENT BENEFITS (OPEB)

A. 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 CalPERS 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 \$151 per month in 2023.

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 \$157 per month for 2024.

NOTE 11 – OTHER POSTEMPLOYMENT BENEFITS (OPEB) (Continued)

B. Employees Covered

As of June 30, 2022 actuarial valuation, the following current and former employees were covered by the benefit terms under the plan:

Active employees	114
Inactive employees, spouses, or beneficiaries currently receiving benefit payments	32
Inactive employees entitled to, but not yet receiving benefits	<u>-</u>
Total	<u>146</u>

C. Net OPEB Liability

The City’s net OPEB liability was measured as of June 30, 2022, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of June 30, 2022.

Actuarial Assumptions

The total OPEB liability in the June 30, 2022 actuarial valuation was determined using the following actuarial methods of assumptions:

Measurement Date	June 30, 2022
Valuation Date	June 30, 2022
Funding Method	Entry Age Normal Cost, level percentage of pay
Asset Valuation Method	Not applicable (\$0; plan is not yet funded)
Discount Rate	3.69% as of June 30, 2022 1.92% as of June 30, 2021
Participants Valued	Only current active employees and retired participants and covered dependents are valued. No future entrants are considered in this
Salary Increase	3.0% per year, since benefits do not depend on salary, this is used only to allocate the cost of benefits between service years.
General Inflation Rate	2.5% per year
Healthcare Cost Trend Rates	6.50% as of January 1, 2025, decreasing .10% per year to 3.90% for years 2076 and thereafter.
Mortality Improvements	MacLeod Watts Scale 2022 generationally from 2017.
Medicare Eligibility	Absent contrary data, all individuals are assumed to be eligible for Medicare Part A and Part B at age 65.

NOTE 11 – OTHER POSTEMPLOYMENT BENEFITS (OPEB) (Continued)

D. 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 1.92% as of June 30, 2022 and 3.69% as of June 30, 2023.

Changes in the OPEB Liability

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

	Increase (Decrease)		
	Total OPEB Liability	OPEB Fiduciary Net Position	Net OPEB Liability
Balance at June 30, 2022 (Measurement Date June 30, 2021)	<u>\$ 6,957,432</u>	<u>\$ -</u>	<u>\$ 6,957,432</u>
Changes recognized for the measurement period:			
Service cost	584,855	-	584,855
Interest on total OPEB liability	143,138	-	143,138
Differences between expected and actual experience	(1,695,504)	-	(1,695,504)
Changes of assumptions	(1,435,149)	-	(1,435,149)
Contributions:			
Employer - City's Contribution	-	68,749	(68,749)
Employer - Implicit Subsidy	-	105,617	(105,617)
Benefit payments, including refunds of employee contributions	(68,749)	(68,749)	-
Implicit Rate Subsidy Fulfilled	<u>(105,617)</u>	<u>(105,617)</u>	<u>-</u>
Net changes	<u>(2,577,026)</u>	<u>-</u>	<u>(2,577,026)</u>
Balance at June 30, 2023 (Measurement Date June 30, 2022)	<u>\$ 4,380,406</u>	<u>\$ -</u>	<u>\$ 4,380,406</u>

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

The discount rate used for the fiscal year end 2023 is 3.69%. 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, 2022:

Discount Rate -1%	Current Discount Rate	Discount Rate +1%
2.69%	3.69%	4.69%
<u>\$ 5,058,089</u>	<u>\$ 4,380,406</u>	<u>\$ 3,830,531</u>

NOTE 11 – OTHER POSTEMPLOYMENT BENEFITS (OPEB) (Continued)

D. Discount Rate (Continued)

Sensitivity of the Net OPEB Liability to Changes in the Healthcare Cost Trend Rates

The healthcare cost trend was assumed to start at 6.5% (effective January 1, 2025) and grade down to 3.9% in the year 2075 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:

1% Decrease	Current Healthcare Cost Trend Rates	1% Increase
\$ 3,726,335	\$ 4,380,406	\$ 5,215,842

Payable to the OPEB Plan

The City did not have any contributions payable to the OPEB plan June 30, 2023.

OPEB Expense and Deferred Outflows/Inflows Related to OPEB

For the fiscal year ended June 30, 2023, the City recognized OPEB expense of \$365,389. As of fiscal the year ended June 30, 2023, the City reported deferred outflows and inflows of resources related to OPEB from the following sources.

	Deferred Outflows of Resources	Deferred Inflows of Resources
OPEB contributions subsequent to measurement date	\$ 137,581	\$ -
Changes of assumptions	687,872	1,473,245
Differences between actual and expected experience	-	2,293,838
Total	<u>\$ 825,453</u>	<u>\$ 3,767,083</u>

The \$137,581 reported as deferred outflows of resources related to contributions subsequent to the June 30, 2022 measurement date will be recognized as a reduction of the net OPEB liability during the fiscal year ending June 30, 2024. Other amounts reported as deferred outflows of resources related to OPEB will be recognized as expense as follows:

Year Ended June 30	
2024	\$ (362,604)
2025	(362,604)
2026	(317,955)
2027	(292,792)
2028	(328,900)
Thereafter	(1,414,356)

NOTE 12 – DEFERRED OUTFLOWS/INFLOWS OF RESOURCES

In addition to assets, the Statement of Net Position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position or fund balance that applies to a future period(s) and thus, will not be recognized as an outflow of resources (expense/expenditure) until then. The City has pension and OPEB-related items that qualify to be reported in deferred outflows of resources. The pension and OPEB-related deferred outflows of resources are described in detail in Notes 10 and 11, respectively.

In addition to liabilities, the Statement of Net Position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position or fund balance that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The City has four types of items that qualify for reporting in this category and are unavailable revenues, pension deferrals, OPEB deferrals, and inflows from right-to-use leases where the City is a lessor.

Unavailable revenues arise only under a modified accrual basis of accounting and are reported only in the governmental funds balance sheet. Deferred inflows of resources reported in the governmental funds for unavailable revenues were as follows on June 30, 2023:

<u>Fund Name</u>	<u>Unavailable Revenues</u>
Major Governmental Funds:	
General Fund	\$ 10,487
Street Local Transportation Special Revenue Fund	1,626,410
Nonmajor Special Revenue Funds:	
AB 1913 Grant Fund	<u>85,271</u>
Total Unavailable Revenue	<u>\$ 1,722,168</u>

The City has pension-related items that qualify to be reported in deferred inflows of resources. The pension-related deferred inflows of resources are described in detail in Note 10.

The City has OPEB-related items that qualify to be reported in deferred inflows of resources. The OPEB-related deferred inflows of resources are described in detail in Note 11.

The City has lease-related items that qualify to be reported in deferred inflows of resources. The lease-related deferred inflows of resources are described in detail in Note 8.

NOTE 13 – RISK MANAGEMENT

The City participates with other public entities in a joint venture under a joint powers agreement that 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 that, among other expenses, charges the City's account for liability losses under \$50,000 and workers' compensation losses under \$50,000. The SCJVRMA participates in an excess pool that provides general liability coverage from \$1,000,000 to \$29,000,000. The CSJVRMA participates in an excess pool that 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 summary financial position and results of operations for CSJVRMA, as of June 30, 2023, is presented as follows:

Total assets	\$ 153,984,502
Total liabilities	<u>120,022,096</u>
Total net position	<u>\$ 33,962,406</u>
Total revenues for the year	\$ 73,088,767
Total expenses for the year	<u>71,300,255</u>
Change in net position	<u>\$ 1,788,512</u>

NOTE 14 – COMMITMENTS AND CONTINGENCIES

A. 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.

NOTE 14 – COMMITMENTS AND CONTINGENCIES (Continued)

B. Litigation

The City is currently a party to various pending lawsuits and claims. These legal matters encompass a range of issues and are associated with expected losses that, individually, fall within the range of \$0 to \$250,000. The outcome of these legal proceedings remains uncertain, and the ultimate financial impact on the City will depend on their resolution.

Furthermore, the City participates in the CSJVRMA for general liability and workers' compensation coverages. In the event of any adverse financial outcomes resulting from these cases, the City has corresponding coverage in these insurance policies, which will help mitigate the financial impact.

For additional information regarding the City's risk management strategy and insurance coverage, please refer to Note 13 in the financial statements.

C. Federal Grant Programs

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

NOTE 15 – RESTATEMENT OF BEGINNING NET POSITION/FUND BALANCE

Change in Accounting Principle

The City has retrospectively implemented GASB 96 – *Subscription Based Information Technology Arrangements (SBITAs)*. These adjustments resulted in a change to the opening fund balances of the funds and net positions of the government-wide financial statements as follows:

Governmental and Business-Type Activities

Description	Governmental Activities	Business-Type Activities	Total
Net position, as previously reported June 30, 2022			
after reclassification of of funds described in Note 15	<u>\$ 81,565,033</u>	<u>\$ 3,270,807</u>	<u>\$ 84,835,840</u>
Change in accounting principle:			
Record beginning balances related to implementation of GASB 96 - SBITAs:			
Prepaid expense	<u>159,600</u>	<u>-</u>	<u>159,600</u>
Total change in accounting principle	<u>159,600</u>	<u>-</u>	<u>159,600</u>
Net position, as restated, June 30, 2022	<u><u>\$ 81,724,633</u></u>	<u><u>\$ 3,270,807</u></u>	<u><u>\$ 84,995,440</u></u>

NOTE 15 – RESTATEMENT OF BEGINNING NET POSITION/FUND BALANCE (Continued)

Fund Financial Statement

Governmental Funds

Description	Major Fund General	Nonmajor Governmental Funds	Total
Fund balance, as previously reported June 30, 2022			
after reclassification of of funds described in Note 15	\$ 21,247,506	\$ 16,191,087	\$ 37,438,593
Change in Accounting Principle:			
Record beginning balances related to implementation of GASB 96 - SBITAs:			
Prepaid expense	9,876	149,724	159,600
Total change in accounting principle	9,876	149,724	159,600
Fund balance, as restated, June 30, 2022	\$ 21,257,382	\$ 16,340,811	\$ 37,598,193

REQUIRED SUPPLEMENTARY INFORMATION

BUDGETARY COMPARISON SCHEDULE

CITY OF SELMA | FOR THE YEAR ENDED JUNE 30, 2023

Budgetary Comparison Schedule

General Fund

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues:				
Taxes	\$ 14,317,759	\$ 14,317,759	\$ 14,368,706	\$ 50,947
Licenses and permits	492,392	492,392	457,840	(34,552)
Intergovernmental	3,306,952	3,306,952	71,488	(3,235,464)
Charges for services	827,760	827,760	1,365,683	537,923
Fines	50,000	50,000	116,665	66,665
Franchise fees	1,003,012	1,003,012	1,104,495	101,483
Use of money and property	91,460	91,460	460,061	368,601
Miscellaneous	90,450	90,450	53,565	(36,885)
Total revenues	<u>20,179,785</u>	<u>20,179,785</u>	<u>17,998,503</u>	<u>(2,181,282)</u>
Expenditures:				
Current:				
General government	3,098,684	3,098,684	3,995,946	(897,262)
Public safety	13,035,964	13,035,964	19,683,047	(6,647,083)
Public works	1,606,629	1,606,629	2,375,617	(768,988)
Community development	1,762,172	1,762,172	2,310,049	(547,877)
Recreation	789,371	789,371	1,069,375	(280,004)
Capital outlay	3,689,919	3,689,919	976,972	2,712,947
Debt service:				
Principal	414,399	414,399	436,415	(22,016)
Interest and fiscal charges	88,747	88,747	115,130	(26,383)
Total expenditures	<u>24,485,885</u>	<u>24,485,885</u>	<u>30,962,551</u>	<u>(6,476,666)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(4,306,100)</u>	<u>(4,306,100)</u>	<u>(12,964,048)</u>	<u>(8,657,948)</u>
Other financing sources (uses):				
Proceeds from long-term debt	-	-	308,246	308,246
Operating transfers in	4,621,041	4,621,041	13,904,830	9,283,789
Operating transfers out	<u>(1,827,045)</u>	<u>(1,827,045)</u>	<u>(208,964)</u>	<u>1,618,081</u>
Total other financing sources (uses)	<u>2,793,996</u>	<u>2,793,996</u>	<u>14,004,112</u>	<u>11,210,116</u>
Net change in fund balance	<u>\$ (1,512,104)</u>	<u>\$ (1,512,104)</u>	1,040,064	<u>\$ 2,552,168</u>
Fund balances - beginning (restated)			<u>21,257,382</u>	
Fund balance - ending			<u>\$ 22,297,446</u>	

NOTE 1 – BUDGETARY INFORMATION

The City follows the following procedures, annually, in establishing the budgetary data reflected in the budgetary comparison schedules:

1. The City Manager submits to the City Council a proposed budget for the fiscal year commencing the following July 1. The budget includes proposed expenditures and the means of financing them.
2. The City Council reviews the proposed budget at specially scheduled sessions, which are open to the public. The Council also conducts a public hearing on the proposed budget to obtain comments from interested persons.
3. Prior to July 1, the budget is legally adopted through passage of an ordinance. This budget is reported as Original Budget in the budgetary comparison schedule.
4. During the fiscal year, changes to the adopted budget may be authorized, as follows:
 - a. Items requiring City Council action – appropriation of fund balance reserves; transfers of appropriations between funds; appropriation of any non-departmental revenue; new interfund loans or advances; and creation of new capital projects or increases to existing capital projects.
 - b. Items delegated to the City Manager – transfers between departments within funds; appropriation of unbudgeted departmental revenues; and approval of transfers which increase salary and benefit appropriations.
 - c. Items delegated to the department head – allocation of departmental appropriations to line-item level.
5. Formal budgetary integration is employed as a management tool for all funds. Annual budgets are legally adopted and amended as required for the general, special revenue, and enterprise funds. Project length budgets are adopted for the capital projects funds. All budgets are prepared on a basis consistent with generally accepted accounting principles (GAAP), and budgetary comparisons for the general and major special revenue funds are presented on that basis in the Required Supplementary Information. A debt service payment schedule for the debt service funds is also approved as part of the budget process.
6. Budget amounts are reflected after all authorized amendments and revisions. This budget is reported as the Final Budget in the budgetary comparison schedules.
7. For each legally adopted operating budget, expenditures may not exceed budgeted appropriations at the activity level. The legal appropriation basis is at the level called “department”. A “department” for legal appropriation purposes may be a single organization or an entire department having multiple organizations within the same fund, or an entire fund.

The City incurred expenditures in excess of appropriations in the following amounts for the year ended June 30, 2023:

General Fund

Current:

General government	\$ 897,262
Public safety	6,647,083
Public works	768,988
Community development	547,877
Recreation	280,004

Debt service:

Principal	22,016
Interest and fiscal charges	26,383

PENSION PLANS

CITY OF SELMA | FOR THE YEAR ENDED JUNE 30, 2023

Pension Plans – Cost-Sharing Multiple-Employer Defined Benefit Plan

Schedule of Proportionate Share of Net Pension Liability and Related Ratios as of the Measurement Date

Last 10 Years*

	2015	2016	2017	2018	2019	2020	2021	2022	2023
Proportion of the net pension liability	0.1561%	0.1545%	0.1541%	0.1516%	0.1552%	0.1566%	0.1553%	0.1932%	0.1670%
Proportionate share of the net pension liability	\$ 9,807,862	\$ 10,605,845	\$ 13,333,370	\$ 15,039,456	\$ 14,960,228	\$ 16,045,851	\$ 16,896,802	\$ 10,448,324	\$ 19,292,622
Covered payroll	\$ 4,971,474	\$ 4,849,801	\$ 5,089,801	\$ 4,487,735	\$ 5,200,210	\$ 5,760,825	\$ 6,529,833	\$ 6,797,498	\$ 7,056,196
Proportionate share of the net pension liability as a percentage of covered payroll	197.28%	218.69%	261.96%	335.12%	287.69%	278.53%	258.76%	153.71%	273.41%
Plan fiduciary net position as a percentage of the plan's total pension liability	76.44%	76.44%	71.54%	70.65%	72.04%	71.43%	71.47%	83.25%	71.11%

NOTES TO THE SCHEDULE**Changes in Benefit Terms** - None

Changes of Assumptions - Effective with the June 30, 2021 valuation date (2022 measurement date), the accounting discount rate was reduced from 7.15% to 6.90%. In determining the long-term expected rate of return, CalPERS took into account long-term market return expectations as well as the expected pension fund cash flows. Projected returns for all asset classes are estimated, combined with risk estimates, and are used to project compound (geometric) returns over the long term. The discount rate used to discount liabilities was informed by the long-term projected portfolio return. In addition, demographic assumptions and the inflation rate assumption were changed in accordance with the 2021 CalPERS Experience Study and Review of Actuarial Assumptions.

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

CITY OF SELMA | FOR THE YEAR ENDED JUNE 30, 2023

Pension Plans – Cost-Sharing Multiple-Employer Defined Benefit Plan

Schedule of Contributions

Last 10 Years*

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Actuarially determined contribution	\$ 1,040,689	\$ 1,023,136	\$ 1,042,615	\$ 1,209,163	\$ 1,459,243	\$ 1,608,001	\$ 1,921,130	\$ 2,137,645	\$ 2,324,210	\$ 2,481,998
Contributions in relation to the actuarially determined contributions	<u>(1,040,689)</u>	<u>(1,023,136)</u>	<u>(1,042,615)</u>	<u>(1,209,163)</u>	<u>(1,459,243)</u>	<u>(1,608,001)</u>	<u>(1,921,130)</u>	<u>(2,137,645)</u>	<u>(2,324,210)</u>	<u>(17,101,672)</u>
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	<u>\$(14,619,674)</u>
Covered payroll	<u>\$ 4,971,474</u>	<u>\$ 4,849,801</u>	<u>\$ 5,089,712</u>	<u>\$ 4,487,735</u>	<u>\$ 5,200,210</u>	<u>\$ 5,760,825</u>	<u>\$ 6,529,833</u>	<u>\$ 6,797,498</u>	<u>\$ 7,056,196</u>	<u>\$ 8,773,824</u>
Contributions as a percentage of covered payroll	20.93%	21.10%	20.48%	26.94%	28.06%	27.91%	29.42%	31.45%	32.94%	194.92%

CITY OF SELMA | FOR THE YEAR ENDED JUNE 30, 2023**OPEB Plan – Single Employer Defined Benefit Plan****Schedule of Changes in Net OPEB Liability and Related Ratios****Last 10 Years***

	2018	2019	2020	2021	2022	2023
Total OPEB Liability:						
Service cost	\$ 375,557	\$ 329,996	\$ 335,680	\$ 391,898	\$ 499,348	\$ 584,855
Interest on total OPEB liability	164,777	196,593	213,125	213,638	154,782	143,138
Differences between expected and actual experience	-	-	-	(1,087,910)	-	(1,695,504)
Changes in assumption	(546,300)	(50,785)	465,642	10,962	549,896	(1,435,149)
Benefit payments	(34,854)	(103,626)	(129,028)	(147,078)	(129,794)	(174,366)
Net change in total OPEB liability	(40,820)	372,178	885,419	(618,490)	1,074,232	(2,577,026)
Total OPEB liability - beginning	5,284,913	5,244,093	5,616,271	6,501,690	5,883,200	6,957,432
Total OPEB liability - ending (a)	5,244,093	5,616,271	6,501,690	5,883,200	6,957,432	4,380,406
Fiduciary Net Position:						
Employer contributions	34,854	103,626	129,028	147,078	129,794	174,366
Benefit payments	(34,854)	(103,626)	(129,028)	(147,078)	(129,794)	(174,366)
Net change in plan fiduciary net position	-	-	-	-	-	-
Fiduciary net position - beginning	-	-	-	-	-	-
Fiduciary net position - ending (b)	-	-	-	-	-	-
Net OPEB (asset) liability - ending (a)-(b)	\$ 5,244,093	\$ 5,616,271	\$ 6,501,690	\$ 5,883,200	\$ 6,957,432	\$ 4,380,406
Covered-employee payroll	\$ 6,169,019	\$ 6,330,599	\$ 6,913,761	\$ 7,816,318	\$ 8,535,199	\$ 9,571,745
Net OPEB liability as a percentage of covered-employee payroll	85.01%	88.72%	94.04%	75.27%	81.51%	45.76%

Notes to the Schedule:Changes in Assumptions

The discount rate was changed from 1.92% as of June 30, 2021 valuation to 3.69% as of June 30, 2022 valuation, based on the published change in return for the applicable municipal bond index.

The demographic assumptions were updated from those in the 2017 CalPERS experience study to those recommended in the CalPERS 2021 Experience Study report issued November 2021.

The mortality improvement scale was updated from MacLeod Watts Scale 2020 to MacLeod Watts Scale 2022, reflecting continued updates in available information.

The medical trend was updated from Getzen 2019 to Getzen 2023 healthcare trend model sponsored by the Society of Actuaries.

*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.

COMBINING FUND FINANCIAL STATEMENTS

NONMAJOR GOVERNMENTAL FUNDS

Special revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes.

Debt service funds are used to account for and report financial resources that are restricted, committed and/or assigned to expenditures for principal and interest.

Capital projects funds are used to account for all financial resources that are restricted, committed or assigned to expenditure for capital outlays.

CITY OF SELMA | JUNE 30, 2023

Nonmajor Governmental Funds

Combining Balance Sheet

	Special Revenue Funds	Debt Service Fund	Capital Projects Funds	Total Nonmajor Governmental Funds
ASSETS				
Cash and investments	\$ 13,179,441	\$ 775,043	\$ 930,176	\$ 14,884,660
Cash with fiscal agents	-	97,479	-	97,479
Accounts receivable, net	91,997	-	-	91,997
Interest receivable	45,433	-	-	45,433
Intergovernmental receivables	1,784,789	-	-	1,784,789
Due from the Successor Agency	1,180,364	-	-	1,180,364
Advance to the Successor Agency	-	65,000	-	65,000
Total assets	<u>\$ 16,282,024</u>	<u>\$ 937,522</u>	<u>\$ 930,176</u>	<u>\$ 18,149,722</u>
LIABILITIES				
Accounts payable	\$ 282,477	\$ -	\$ 14,769	\$ 297,246
Accrued wages/benefits	14,952	-	-	14,952
Interfund payables	1,149,907	-	-	1,149,907
Total liabilities	<u>1,447,336</u>	<u>-</u>	<u>14,769</u>	<u>1,462,105</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue	85,271	-	-	85,271
Total deferred inflows of resources	<u>85,271</u>	<u>-</u>	<u>-</u>	<u>85,271</u>
FUND BALANCES				
Restricted for:				
Streets and roads	7,937,913	-	-	7,937,913
Public safety	163,867	-	-	163,867
Community development	2,527,082	-	-	2,527,082
Debt service	-	937,522	-	937,522
Capital projects	4,245,313	-	915,407	5,160,720
Committed for:				
Streets and roads	24,006	-	-	24,006
Community development	304,860	-	-	304,860
Recreation	3,351	-	-	3,351
Unassigned	(456,975)	-	-	(456,975)
Total fund balances	<u>14,749,417</u>	<u>937,522</u>	<u>915,407</u>	<u>16,602,346</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 16,282,024</u>	<u>\$ 937,522</u>	<u>\$ 930,176</u>	<u>\$ 18,149,722</u>

CITY OF SELMA | FOR THE YEAR ENDED JUNE 30, 2023

Nonmajor Governmental Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

	Special Revenue Funds	Debt Service Fund	Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues:				
Taxes	\$ 551,622	\$ -	\$ -	\$ 551,622
Intergovernmental	6,063,913	-	-	6,063,913
Charges for services	107,003	-	-	107,003
Fines	6,408	-	-	6,408
Use of money and property	177,853	13,056	-	190,909
Assessments	273,570	202,273	-	475,843
Loan repayments	1,080	-	-	1,080
Miscellaneous	14,159	-	-	14,159
Total revenues	<u>7,195,608</u>	<u>215,329</u>	<u>-</u>	<u>7,410,937</u>
Expenditures:				
General government	574,766	-	-	574,766
Public safety	940,545	-	-	940,545
Public works	591,837	-	2,491	594,328
Community development	78,144	-	727	78,871
Recreation	57,124	-	-	57,124
Capital outlay	880,151	-	107,989	988,140
Debt Service:				
Principal	93,295	100,000	-	193,295
Interest and fiscal charges	5,850	314,928	-	320,778
Total expenditures	<u>3,221,712</u>	<u>414,928</u>	<u>111,207</u>	<u>3,747,847</u>
Excess (deficiency) of revenues over (under) expenditures	<u>3,973,896</u>	<u>(199,599)</u>	<u>(111,207)</u>	<u>3,663,090</u>
Other financing sources (uses):				
Proceeds from long-term debt	-	14,583,000	-	14,583,000
Operating transfers in	593,994	-	138,546	732,540
Operating transfers out	<u>(4,309,097)</u>	<u>(14,407,998)</u>	<u>-</u>	<u>(18,717,095)</u>
Total other financing sources (uses)	<u>(3,715,103)</u>	<u>175,002</u>	<u>138,546</u>	<u>(3,401,555)</u>
Net change in fund balance	258,793	(24,597)	27,339	261,535
Fund balances - beginning (restated)	<u>14,490,624</u>	<u>962,119</u>	<u>888,068</u>	<u>16,340,811</u>
Fund balances - ending	<u>\$ 14,749,417</u>	<u>\$ 937,522</u>	<u>\$ 915,407</u>	<u>\$ 16,602,346</u>

CITY OF SELMA | FOR THE YEAR ENDED JUNE 30, 2023

 Nonmajor Special Revenue Funds
 Combining Balance Sheet

	Traffic Safety	Citizens' Tax Initiative Measure S	CMAQ Grant	Public Safety	Sidewalk Repair	AB 1913 Grant	Street Gas Tax	Road Maintenance and Rehabilitation
ASSETS								
Cash and investments	\$ 29,438	\$ 2,837,760	\$ -	\$ 149,973	\$ 24,006	\$ 68,434	\$ 1,416,144	\$ 1,673,126
Accounts receivable, net	-	-	-	-	-	-	-	-
Interest receivable	-	11,836	-	-	-	-	6,012	7,109
Due from the Successor Agency	-	-	-	-	-	-	-	-
Intergovernmental receivables	-	444,728	89,201	13,699	-	20,000	53,865	96,661
Total assets	<u>\$ 29,438</u>	<u>\$ 3,294,324</u>	<u>\$ 89,201</u>	<u>\$ 163,672</u>	<u>\$ 24,006</u>	<u>\$ 88,434</u>	<u>\$ 1,476,021</u>	<u>\$ 1,776,896</u>
LIABILITIES								
Accounts payable	\$ -	\$ 40,610	\$ 15,181	\$ -	\$ -	\$ -	\$ -	\$ 9,758
Accrued wages/benefits	-	315	-	-	-	7,856	-	-
Interfund payables	-	-	56,335	-	-	-	-	-
Total liabilities	<u>-</u>	<u>40,925</u>	<u>71,516</u>	<u>-</u>	<u>-</u>	<u>7,856</u>	<u>-</u>	<u>9,758</u>
DEFERRED INFLOWS OF RESOURCES								
Unavailable revenue	-	-	-	-	-	85,271	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>85,271</u>	<u>-</u>	<u>-</u>
FUND BALANCES								
Restricted for:								
Streets and roads	29,438	3,253,399	17,685	-	-	-	1,476,021	1,767,138
Public safety	-	-	-	163,672	-	-	-	-
Community development	-	-	-	-	-	-	-	-
Capital projects	-	-	-	-	-	-	-	-
Committed for:								
Streets and roads	-	-	-	-	24,006	-	-	-
Community development	-	-	-	-	-	-	-	-
Recreation	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	(4,693)	-	-
Total fund balances	<u>29,438</u>	<u>3,253,399</u>	<u>17,685</u>	<u>163,672</u>	<u>24,006</u>	<u>(4,693)</u>	<u>1,476,021</u>	<u>1,767,138</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 29,438</u>	<u>\$ 3,294,324</u>	<u>\$ 89,201</u>	<u>\$ 163,672</u>	<u>\$ 24,006</u>	<u>\$ 88,434</u>	<u>\$ 1,476,021</u>	<u>\$ 1,776,896</u>

CITY OF SELMA | FOR THE YEAR ENDED JUNE 30, 2023

 Nonmajor Special Revenue Funds
 Combining Balance Sheet
 (Continued)

	Street Measure C	CID Groundwater Surcharge	CFD 2006-1 Vineyard Estates	Landscape and Lighting Assessment	Property Cleanup and Demo	Abandoned Vehicle Abatement	CBDG Grant	Recycling Grant
ASSETS								
Cash and investments	\$ 1,136,878	\$ 1,148,990	\$ 279,255	\$ 44,313	\$ 25,000	\$ 195	\$ -	\$ 11,990
Accounts receivable, net	-	76,558	-	-	-	-	-	-
Interest receivable	4,821	4,878	-	-	-	-	-	-
Due from the Successor Agency	-	-	-	-	-	-	-	-
Intergovernmental receivables	252,533	-	-	-	-	-	54,386	-
Total assets	<u>\$ 1,394,232</u>	<u>\$ 1,230,426</u>	<u>\$ 279,255</u>	<u>\$ 44,313</u>	<u>\$ 25,000</u>	<u>\$ 195</u>	<u>\$ 54,386</u>	<u>\$ 11,990</u>
LIABILITIES								
Accounts payable	\$ -	\$ -	\$ -	\$ 22,872	\$ -	\$ -	\$ 7,119	\$ 5,891
Accrued wages/benefits	-	-	-	-	-	-	-	-
Interfund payables	-	-	-	-	-	-	256,313	-
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>22,872</u>	<u>-</u>	<u>-</u>	<u>263,432</u>	<u>5,891</u>
DEFERRED INFLOWS OF RESOURCES								
Unavailable revenue	-	-	-	-	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES								
Restricted for:								
Streets and roads	1,394,232	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	195	-	-
Community development	-	1,230,426	-	21,441	-	-	-	6,099
Capital projects	-	-	-	-	-	-	-	-
Committed for:								
Streets and roads	-	-	-	-	-	-	-	-
Community development	-	-	279,255	-	25,000	-	-	-
Recreation	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	(209,046)	-
Total fund balances	<u>1,394,232</u>	<u>1,230,426</u>	<u>279,255</u>	<u>21,441</u>	<u>25,000</u>	<u>195</u>	<u>(209,046)</u>	<u>6,099</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 1,394,232</u>	<u>\$ 1,230,426</u>	<u>\$ 279,255</u>	<u>\$ 44,313</u>	<u>\$ 25,000</u>	<u>\$ 195</u>	<u>\$ 54,386</u>	<u>\$ 11,990</u>

CITY OF SELMA | FOR THE YEAR ENDED JUNE 30, 2023

 Nonmajor Special Revenue Funds
 Combining Balance Sheet
 (Continued)

	ABC Grant	Small Business Support Center	DOJ Bynes Grant	Foreclosed Home Project	Sports Hall of Fame	ACT Program	High Speed Rail CVTC	Impact Fees
ASSETS								
Cash and investments	\$ -	\$ 605	\$ -	\$ 3,777	\$ 3,351	\$ -	\$ -	\$ 4,282,206
Accounts receivable, net	-	-	-	15,439	-	-	-	-
Interest receivable	-	-	-	-	-	-	-	10,777
Due from the Successor Agency	-	-	-	-	-	-	-	-
Intergovernmental receivables	12,159	-	60,017	-	-	45,837	313,504	-
Total assets	<u>\$ 12,159</u>	<u>\$ 605</u>	<u>\$ 60,017</u>	<u>\$ 19,216</u>	<u>\$ 3,351</u>	<u>\$ 45,837</u>	<u>\$ 313,504</u>	<u>\$ 4,292,983</u>
LIABILITIES								
Accounts payable	\$ -	\$ -	\$ 10,426	\$ 2,464	\$ -	\$ 250	\$ 110,725	\$ 47,670
Accrued wages/benefits	-	-	-	-	-	6,781	-	-
Interfund payables	12,231	-	55,038	-	-	45,282	353,896	-
Total liabilities	<u>12,231</u>	<u>-</u>	<u>65,464</u>	<u>2,464</u>	<u>-</u>	<u>52,313</u>	<u>464,621</u>	<u>47,670</u>
DEFERRED INFLOWS OF RESOURCES								
Unavailable revenue	-	-	-	-	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES								
Restricted for:								
Streets and roads	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-
Community development	-	-	-	16,752	-	-	-	-
Capital projects	-	-	-	-	-	-	-	4,245,313
Committed for:								
Streets and roads	-	-	-	-	-	-	-	-
Community development	-	605	-	-	-	-	-	-
Recreation	-	-	-	-	3,351	-	-	-
Unassigned	(72)	-	(5,447)	-	-	(6,476)	(151,117)	-
Total fund balances	<u>(72)</u>	<u>605</u>	<u>(5,447)</u>	<u>16,752</u>	<u>3,351</u>	<u>(6,476)</u>	<u>(151,117)</u>	<u>4,245,313</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 12,159</u>	<u>\$ 605</u>	<u>\$ 60,017</u>	<u>\$ 19,216</u>	<u>\$ 3,351</u>	<u>\$ 45,837</u>	<u>\$ 313,504</u>	<u>\$ 4,292,983</u>

CITY OF SELMA | FOR THE YEAR ENDED JUNE 30, 2023

Nonmajor Special Revenue Funds

Combining Balance Sheet

(Continued)

	Transit Oriented Development	USDA RBDG	Community Power Resiliency	SB2 Planning Grant Program	Local Early Action Plan	Housing Authority	AB74 Storm Drain Appropriation	PD Wellness Grant	Total Nonmajor Special Revenue Funds
ASSETS									
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 44,000	\$ -	\$ -	\$ 13,179,441
Accounts receivable, net	-	-	-	-	-	-	-	-	91,997
Interest receivable	-	-	-	-	-	-	-	-	45,433
Due from the Successor Agency	-	-	-	-	-	1,180,364	-	-	1,180,364
Intergovernmental receivables	-	15,475	-	160,000	124,724	-	-	28,000	1,784,789
Total assets	<u>\$ -</u>	<u>\$ 15,475</u>	<u>\$ -</u>	<u>\$ 160,000</u>	<u>\$ 124,724</u>	<u>\$ 1,224,364</u>	<u>\$ -</u>	<u>\$ 28,000</u>	<u>\$ 16,282,024</u>
LIABILITIES									
Accounts payable	\$ 6,000	\$ -	\$ -	\$ 3,511	\$ -	\$ -	\$ -	\$ -	\$ 282,477
Accrued wages/benefits	-	-	-	-	-	-	-	-	14,952
Interfund payables	-	15,475	-	229,427	124,724	-	1,186	-	1,149,907
Total liabilities	<u>6,000</u>	<u>15,475</u>	<u>-</u>	<u>232,938</u>	<u>124,724</u>	<u>-</u>	<u>1,186</u>	<u>-</u>	<u>1,447,336</u>
DEFERRED INFLOWS OF RESOURCES									
Unavailable revenue	-	-	-	-	-	-	-	-	85,271
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>85,271</u>
FUND BALANCES									
Restricted for:									
Streets and roads	-	-	-	-	-	-	-	-	7,937,913
Public safety	-	-	-	-	-	-	-	-	163,867
Community development	-	-	-	-	-	1,224,364	-	28,000	2,527,082
Capital projects	-	-	-	-	-	-	-	-	4,245,313
Committed for:									
Streets and roads	-	-	-	-	-	-	-	-	24,006
Community development	-	-	-	-	-	-	-	-	304,860
Recreation	-	-	-	-	-	-	-	-	3,351
Unassigned	(6,000)	-	-	(72,938)	-	-	(1,186)	-	(456,975)
Total fund balances	<u>(6,000)</u>	<u>-</u>	<u>-</u>	<u>(72,938)</u>	<u>-</u>	<u>1,224,364</u>	<u>(1,186)</u>	<u>28,000</u>	<u>14,749,417</u>
Total liabilities and fund balances	<u>\$ -</u>	<u>\$ 15,475</u>	<u>\$ -</u>	<u>\$ 160,000</u>	<u>\$ 124,724</u>	<u>\$ 1,224,364</u>	<u>\$ -</u>	<u>\$ 28,000</u>	<u>\$ 16,282,024</u>

CITY OF SELMA | FOR THE YEAR ENDED JUNE 30, 2023

Nonmajor Special Revenue Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

	Traffic Safety	Citizens' Tax Initiative Measure S	CMAQ Grant	Public Safety	Sidewalk Repair Funds	AB 1913 Grant	Street Gas Tax	Road Maintenance and Rehabilitation
Revenues:								
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 551,622
Intergovernmental	-	2,692,262	63,077	85,864	-	80,000	617,293	-
Charges for services	-	-	-	-	-	-	-	-
Fines	6,408	-	-	-	-	-	-	-
Use of money and property	-	39,670	-	-	-	-	21,351	26,673
Assessments	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-
Total revenues	<u>6,408</u>	<u>2,731,932</u>	<u>63,077</u>	<u>85,864</u>	<u>-</u>	<u>80,000</u>	<u>638,644</u>	<u>578,295</u>
Expenditures:								
General government	-	-	-	-	-	-	-	-
Public safety	-	315,094	-	-	-	306,259	-	-
Public works	-	-	-	-	-	-	81,015	110,887
Community development	-	-	-	-	-	-	-	-
Recreation	-	-	-	-	-	-	-	-
Capital outlay	-	43,639	63,077	-	-	-	-	-
Debt Service:								
Principal	-	-	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-	-	-
Total expenditures	<u>-</u>	<u>358,733</u>	<u>63,077</u>	<u>-</u>	<u>-</u>	<u>306,259</u>	<u>81,015</u>	<u>110,887</u>
Excess (deficiency) of revenues over (under) expenditures	<u>6,408</u>	<u>2,373,199</u>	<u>-</u>	<u>85,864</u>	<u>-</u>	<u>(226,259)</u>	<u>557,629</u>	<u>467,408</u>
Other financing sources (uses):								
Operating transfers in	-	225,231	-	-	-	99,745	73,057	-
Operating transfers out	-	(1,849,075)	-	(42,000)	-	-	(486,808)	(600,000)
Total other financing sources (uses)	<u>-</u>	<u>(1,623,844)</u>	<u>-</u>	<u>(42,000)</u>	<u>-</u>	<u>99,745</u>	<u>(413,751)</u>	<u>(600,000)</u>
Net change in fund balance	6,408	749,355	-	43,864	-	(126,514)	143,878	(132,592)
Fund balances - beginning (restated)	<u>23,030</u>	<u>2,504,044</u>	<u>17,685</u>	<u>119,808</u>	<u>24,006</u>	<u>121,821</u>	<u>1,332,143</u>	<u>1,899,730</u>
Fund balances - ending	<u>\$ 29,438</u>	<u>\$ 3,253,399</u>	<u>\$ 17,685</u>	<u>\$ 163,672</u>	<u>\$ 24,006</u>	<u>\$ (4,693)</u>	<u>\$ 1,476,021</u>	<u>\$ 1,767,138</u>

CITY OF SELMA | FOR THE YEAR ENDED JUNE 30, 2023

Nonmajor Special Revenue Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

(Continued)

	Street Measure C	CID Groundwater Surcharge	CFD 2006-1 Vineyard Estates	Landscape and Lighting Assessment	Property Cleanup and Demo	Abandoned Vehicle Abatement	CBDG Grant	Recycling Grant
Revenues:								
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	894,888	388,159	-	-	-	-	231,037	3,835
Charges for services	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-
Use of money and property	19,304	16,750	-	-	-	-	-	-
Assessments	-	-	67,694	205,876	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-
Total revenues	<u>914,192</u>	<u>404,909</u>	<u>67,694</u>	<u>205,876</u>	<u>-</u>	<u>-</u>	<u>231,037</u>	<u>3,835</u>
Expenditures:								
General government	-	-	-	-	-	-	-	13,160
Public safety	-	-	-	-	-	-	-	-
Public works	-	69,450	-	270,187	-	-	-	-
Community development	-	-	-	-	-	-	-	-
Recreation	-	-	-	-	-	-	57,124	-
Capital outlay	-	-	-	-	-	-	382,959	-
Debt Service:								
Principal	-	-	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-	-	-
Total expenditures	<u>-</u>	<u>69,450</u>	<u>-</u>	<u>270,187</u>	<u>-</u>	<u>-</u>	<u>440,083</u>	<u>13,160</u>
Excess (deficiency) of revenues over (under) expenditures	<u>914,192</u>	<u>335,459</u>	<u>67,694</u>	<u>(64,311)</u>	<u>-</u>	<u>-</u>	<u>(209,046)</u>	<u>(9,325)</u>
Other financing sources (uses):								
Operating transfers in	-	-	-	80,854	-	-	-	-
Operating transfers out	<u>(1,181,490)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>(1,181,490)</u>	<u>-</u>	<u>-</u>	<u>80,854</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	(267,298)	335,459	67,694	16,543	-	-	(209,046)	(9,325)
Fund balances - beginning (restated)	<u>1,661,530</u>	<u>894,967</u>	<u>211,561</u>	<u>4,898</u>	<u>25,000</u>	<u>195</u>	<u>-</u>	<u>15,424</u>
Fund balances - ending	<u>\$ 1,394,232</u>	<u>\$ 1,230,426</u>	<u>\$ 279,255</u>	<u>\$ 21,441</u>	<u>\$ 25,000</u>	<u>\$ 195</u>	<u>\$ (209,046)</u>	<u>\$ 6,099</u>

CITY OF SELMA | FOR THE YEAR ENDED JUNE 30, 2023

Nonmajor Special Revenue Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

(Continued)

	ABC Grant	Small Business Support Center	DOJ Bynes Grant	Foreclosed Home Project	Sports Hall of Fame	ACT Program	High Speed Rail CVTC	Impact Fees
Revenues:								
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	59,297	-	-	190,414	611,444	-
Charges for services	-	-	-	1,200	-	-	-	105,803
Fines	-	-	-	-	-	-	-	-
Use of money and property	-	-	-	-	-	-	-	54,105
Assessments	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	14,039	-	-	-	-
Total revenues	-	-	59,297	15,239	-	190,414	611,444	159,908
Expenditures:								
General government	-	-	-	-	-	-	561,606	-
Public safety	-	-	6,983	-	-	312,209	-	-
Public works	-	-	-	-	-	-	-	60,298
Community development	-	-	-	11,863	-	-	-	-
Recreation	-	-	-	-	-	-	-	-
Capital outlay	-	-	57,659	-	-	-	-	225,631
Debt Service:								
Principal	-	-	-	-	-	-	93,295	-
Interest and fiscal charges	-	-	-	-	-	-	5,850	-
Total expenditures	-	-	64,642	11,863	-	312,209	660,751	285,929
Excess (deficiency) of revenues over (under) expenditures	-	-	(5,345)	3,376	-	(121,795)	(49,307)	(126,021)
Other financing sources (uses):								
Operating transfers in	-	-	-	-	-	115,107	-	-
Operating transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	115,107	-	-
Net change in fund balance	-	-	(5,345)	3,376	-	(6,688)	(49,307)	(126,021)
Fund balances - beginning (restated)	(72)	605	(102)	13,376	3,351	212	(101,810)	4,371,334
Fund balances - ending	<u>(72)</u>	<u>605</u>	<u>(5,447)</u>	<u>16,752</u>	<u>3,351</u>	<u>(6,476)</u>	<u>(151,117)</u>	<u>4,245,313</u>

CITY OF SELMA | FOR THE YEAR ENDED JUNE 30, 2023

Nonmajor Special Revenue Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

(Continued)

	Transit Oriented Development	USDA RBDG	Community Power Resiliency	SB2 Planning Grant Program	Local Early Action Plan	Housing Authority	AB74 Storm Drain Appropriation	PD Wellness Grant	Total Nonmajor Special Revenue Funds
Revenues:									
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 551,622
Intergovernmental	-	6,450	100,000	11,893	-	-	-	28,000	6,063,913
Charges for services	-	-	-	-	-	-	-	-	107,003
Fines	-	-	-	-	-	-	-	-	6,408
Use of money and property	-	-	-	-	-	-	-	-	177,853
Assessments	-	-	-	-	-	-	-	-	273,570
Loan repayments	-	-	-	-	-	1,080	-	-	1,080
Miscellaneous	-	-	-	-	-	120	-	-	14,159
Total revenues	-	6,450	100,000	11,893	-	1,200	-	28,000	7,195,608
Expenditures:									
General government	-	-	-	-	-	-	-	-	574,766
Public safety	-	-	-	-	-	-	-	-	940,545
Public works	-	-	-	-	-	-	-	-	591,837
Community development	-	6,450	-	59,831	-	-	-	-	78,144
Recreate	-	-	-	-	-	-	-	-	57,124
Capital outlay	6,000	-	100,000	-	-	-	1,186	-	880,151
Debt Service:									
Principal	-	-	-	-	-	-	-	-	93,295
Interest and fiscal charges	-	-	-	-	-	-	-	-	5,850
Total expenditures	6,000	6,450	100,000	59,831	-	-	1,186	-	3,221,712
Excess (deficiency) of revenues over (under) expenditures	(6,000)	-	-	(47,938)	-	1,200	(1,186)	28,000	3,973,896
Other financing sources (uses):									
Operating transfers in	-	-	-	-	-	-	-	-	593,994
Operating transfers out	-	-	-	(25,000)	(124,724)	-	-	-	(4,309,097)
Total other financing sources (uses)	-	-	-	(25,000)	(124,724)	-	-	-	(3,715,103)
Net change in fund balance	(6,000)	-	-	(72,938)	(124,724)	1,200	(1,186)	28,000	258,793
Fund balances - beginning (restated)	-	-	-	-	124,724	1,223,164	-	-	14,490,624
Fund balances - ending	\$ (6,000)	\$ -	\$ -	\$ (72,938)	\$ -	\$ 1,224,364	\$ (1,186)	\$ 28,000	\$ 14,749,417

CITY OF SELMA | FOR THE YEAR ENDED JUNE 30, 2023

Nonmajor Debt Service Funds

Combining Balance Sheet

	Debt Service	Total Nonmajor Debt Service Fund
ASSETS		
Cash and investments	\$ 775,043	\$ 775,043
Cash with fiscal agents	97,479	97,479
Advance to the Successor Agency	65,000	65,000
Total assets	<u>\$ 937,522</u>	<u>\$ 937,522</u>
FUND BALANCES		
Restricted for:		
Debt service	<u>\$ 937,522</u>	<u>\$ 937,522</u>
Total fund balances	<u>937,522</u>	<u>937,522</u>
Total fund balance	<u>\$ 937,522</u>	<u>\$ 937,522</u>

CITY OF SELMA | FOR THE YEAR ENDED JUNE 30, 2023

Nonmajor Debt Service Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

	Debt Service	Total Nonmajor Debt Service Fund
Revenues:		
Use of money and property	\$ 13,056	\$ 13,056
Assessments	<u>202,273</u>	<u>202,273</u>
Total revenues	<u>215,329</u>	<u>215,329</u>
Expenditures:		
Debt Service:		
Principal	100,000	100,000
Interest and fiscal charges	<u>314,928</u>	<u>314,928</u>
Total expenditures	<u>414,928</u>	<u>414,928</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(199,599)</u>	<u>(199,599)</u>
Other financing sources (uses):		
Proceeds from long-term debt	14,583,000	14,583,000
Operating transfers out	<u>(14,407,998)</u>	<u>(14,407,998)</u>
Total other financing sources (uses)	<u>175,002</u>	<u>175,002</u>
Net change in fund balance	(24,597)	(24,597)
Fund balances - beginning	<u>962,119</u>	<u>962,119</u>
Fund balances - ending	<u>\$ 937,522</u>	<u>\$ 937,522</u>

CITY OF SELMA | FOR THE YEAR ENDED JUNE 30, 2023

Nonmajor Capital Projects Funds

Combining Balance Sheet

	Capital Projects	CalTrans Mitigation	Total Nonmajor Capital Projects Funds
ASSETS			
Cash and investments	\$ 717,943	\$ 212,233	\$ 930,176
Total assets	<u>\$ 717,943</u>	<u>\$ 212,233</u>	<u>\$ 930,176</u>
LIABILITIES			
Accounts payable	\$ 14,769	\$ -	\$ 14,769
Total liabilities	<u>14,769</u>	<u>-</u>	<u>14,769</u>
FUND BALANCES			
Restricted for:			
Capital projects	<u>703,174</u>	<u>212,233</u>	<u>915,407</u>
Total fund balances	<u>703,174</u>	<u>212,233</u>	<u>915,407</u>
 Total liabilities, deferred inflows of resources, and fund balances	 <u>\$ 717,943</u>	 <u>\$ 212,233</u>	 <u>\$ 930,176</u>

CITY OF SELMA | FOR THE YEAR ENDED JUNE 30, 2023

Nonmajor Capital Projects Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

	Capital Projects	CalTrans Mitigation	Total Nonmajor Capital Projects Funds
Expenditures:			
Public works	\$ 2,491	\$ -	\$ 2,491
Community development	727	-	727
Capital outlay	<u>107,989</u>	-	<u>107,989</u>
Total expenditures	<u>111,207</u>	-	<u>111,207</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(111,207)</u>	-	<u>(111,207)</u>
Other financing sources (uses):			
Operating transfers in	<u>138,546</u>	-	<u>138,546</u>
Total other financing sources (uses)	<u>138,546</u>	-	<u>138,546</u>
Net change in fund balance	27,339	-	27,339
Fund balances - beginning	<u>675,835</u>	<u>212,233</u>	<u>888,068</u>
Fund balances - ending	<u>\$ 703,174</u>	<u>\$ 212,233</u>	<u>\$ 915,407</u>

NONMAJOR ENTERPRISE FUNDS

Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises – where the intent of the governing body is that the costs of providing good or services to the general public on a continuing basis be financed or recovered primarily through user charges; or where the City of Selma has decided that periodic determination of net income is appropriate for accountability purposes.

CITY OF SELMA | JUNE 30, 2023
Nonmajor Enterprise Funds
Combining Statement of Net Position

	Pioneer Village	Cultural Arts	Total Nonmajor Enterprise Funds
ASSETS			
Current assets:			
Accounts receivable, net	\$ 453	\$ 1,050	\$ 1,503
Lease receivable	98,998	98,996	197,994
Total current assets	99,451	100,046	199,497
Noncurrent assets:			
Capital assets:			
Buildings and improvements	284,182	-	284,182
Less accumulated depreciation/amortization	(269,587)	-	(269,587)
Total noncurrent assets	14,595	-	14,595
Total assets	114,046	100,046	214,092
DEFERRED OUTFLOWS OF RESOURCES			
Pension related	11,532	60,898	72,430
OPEB related	396	1,666	2,062
Total deferred outflows of resources	11,928	62,564	74,492
LIABILITIES			
Current liabilities:			
Accounts payable	3,349	19,156	22,505
Accrued wages and benefits	1,198	1,819	3,017
Interfund payables	13,416	78,849	92,265
Current portion of compensated absences	1,953	46	1,999
Total current liabilities	19,916	99,870	119,786
Noncurrent liabilities:			
Compensated absences	1,592	9,726	11,318
Net pension liability	9,649	51,710	61,359
Net OPEB liability	2,100	8,839	10,939
Total noncurrent liabilities	13,341	70,275	83,616
Total liabilities	33,257	170,145	203,402
DEFERRED INFLOWS OF RESOURCES			
Pension related	1,777	7,447	9,224
OPEB related	1,806	7,601	9,407
Lease related	64,555	64,555	129,110
Total deferred inflows of resources	68,138	79,603	147,741
NET POSITION			
Net investment in capital assets	14,595	-	14,595
Unrestricted	9,984	(87,138)	(77,154)
Total net position	\$ 24,579	\$ (87,138)	\$ (62,559)

CITY OF SELMA | FOR THE YEAR ENDED JUNE 30, 2023

Nonmajor Enterprise Funds

Combining Statement of Revenues, Expenses and Changes in Net Position

	Pioneer Village	Cultural Arts	Total Nonmajor Enterprise Funds
Operating revenues:			
Charges for services	\$ -	\$ 121,158	\$ 121,158
Rents	24,831	11,306	36,137
Miscellaneous	11,996	6,638	18,634
Pension revenue	19,665	29,528	49,193
Total revenues	<u>56,492</u>	<u>168,630</u>	<u>225,122</u>
Operating expenses:			
Personnel services	24,181	89,066	113,247
Services and supplies	61,458	197,644	259,102
Depreciation/amortization	1,392	-	1,392
Total operating expenses	<u>87,031</u>	<u>286,710</u>	<u>373,741</u>
Operating Income (loss)	<u>(30,539)</u>	<u>(118,080)</u>	<u>(148,619)</u>
Nonoperating revenues (expenses)			
Interest income	7,028	7,028	14,056
Total nonoperating revenues (expenses)	<u>7,028</u>	<u>7,028</u>	<u>14,056</u>
Income (loss) before transfers	(23,511)	(111,052)	(134,563)
Transfers in	<u>22,706</u>	<u>102,033</u>	<u>124,739</u>
Changes in net position	(805)	(9,019)	(9,824)
Net position (deficit) - beginning	<u>25,384</u>	<u>(78,119)</u>	<u>(52,735)</u>
Net position (deficit) - ending	<u>\$ 24,579</u>	<u>\$ (87,138)</u>	<u>\$ (62,559)</u>

CITY OF SELMA | FOR THE YEAR ENDED JUNE 30, 2023

Nonmajor Enterprise Funds

Combining Statement of Cash Flows

	Pioneer Village	Cultural Arts	Total Nonmajor Enterprise Funds
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash received for current services	\$ 3,613	\$ 120,108	\$ 123,721
Cash received for rents	23,880	10,356	34,236
Cash paid for services and supplies	(59,501)	(181,948)	(241,449)
Cash paid for salaries and benefits	(22,921)	(95,863)	(118,784)
Cash received for other operating revenues	11,996	6,638	18,634
Net cash provided by (used for) operating activities	<u>(42,933)</u>	<u>(140,709)</u>	<u>(183,642)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Transfers (to) from other funds	13,199	31,648	44,847
Loans from (to) other funds	22,706	102,033	124,739
Net cash provided by (used for) noncapital financing activities	<u>35,905</u>	<u>133,681</u>	<u>169,586</u>
CASH FLOW FROM INVESTING ACTIVITIES			
Interest received	7,028	7,028	14,056
Net cash provided by (used for) investing activities	<u>7,028</u>	<u>7,028</u>	<u>14,056</u>
Net increase (decrease) in cash and investments	-	-	-
Cash and investments - beginning	-	-	-
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Reconciliation of operating income to net cash provided by (used for) operating activities:			
Operating income (loss)	<u>\$ (30,539)</u>	<u>\$ (118,080)</u>	<u>\$ (148,619)</u>
Adjustments to reconcile operating income to net cash provided by (used for) operating activities:			
Depreciation	1,392	-	1,392
Changes in the balance sheet:			
(Increase) decrease in:			
Accounts receivable, net	3,613	(1,050)	2,563
Leases receivable	2,571	2,572	5,143
Deferred outflows of resources from pensions	(7,527)	(55,287)	(62,814)
Deferred outflows of resources from OPEB	326	622	948
Increase (decrease) in:			
Accounts payable	1,957	15,696	17,653
Accrued wages and benefits	694	270	964
Compensated absences	2,313	(5,193)	(2,880)
Net pension liability	(2,502)	34,462	31,960
Net OPEB liability	(3,055)	(7,488)	(10,543)
Deferred inflow of resources from pensions	(9,636)	(8,703)	(18,339)
Deferred inflow of resources from OPEB	982	4,992	5,974
Deferred inflow of resources from leases	<u>(3,522)</u>	<u>(3,522)</u>	<u>(7,044)</u>
Total adjustments	<u>(12,394)</u>	<u>(22,629)</u>	<u>(35,023)</u>
Net cash provided by (used for) operating activities	<u>\$ (42,933)</u>	<u>\$ (140,709)</u>	<u>\$ (183,642)</u>

INTERNAL SERVICE FUNDS

Internal service funds are used to account for financing of goods or services provided by one department or agency to other departments or agencies of the government and to other government units on a cost reimbursement basis.

Insurance Funds – These funds are used to account for workers' compensation, liability, and medical malpractice insurance expense.

Fleet Management Fund – This fund is used to account for the rental of motor vehicles to other departments and related costs.

Building and Utility Fund – This fund is used to account for the accumulation and allocation of general building and utility costs.

General Overhead Fund – This fund is used to account for the accumulation and allocation of costs associated with office supplies.

Information Processing Fund – This fund is used to account for the accumulation and allocation of costs associated with all information technology equipment and related services.

CITY OF SELMA | JUNE 30, 2023
Internal Service Funds
Combining Statement of Net Position

	Insurance	Fleet Management	Building and Utility	General Overhead	Information Processing	Total Internal Service Funds
ASSETS						
Current assets:						
Cash and investments	\$ 1,308,534	\$ 243,453	\$ 1,069,913	\$ 62,337	\$ 609,009	\$ 3,293,246
Accounts receivable, net	-	56,138	-	-	446	56,584
Interest receivable	5,559	-	4,613	-	2,590	12,762
Deposits	103,249	-	-	-	-	103,249
Total current assets	<u>1,417,342</u>	<u>299,591</u>	<u>1,074,526</u>	<u>62,337</u>	<u>612,045</u>	<u>3,465,841</u>
Noncurrent assets:						
Capital assets:						
Buildings and improvements	-	-	6,079	-	-	6,079
Machinery and equipment	-	31,901	103,753	-	184,643	320,297
Right-to-use leased equipment	-	-	-	63,748	-	63,748
Less accumulated depreciation/amortization	-	(11,929)	(38,957)	(46,665)	(87,919)	(185,470)
Total noncurrent assets	<u>-</u>	<u>19,972</u>	<u>70,875</u>	<u>17,083</u>	<u>96,724</u>	<u>204,654</u>
Total assets	<u>1,417,342</u>	<u>319,563</u>	<u>1,145,401</u>	<u>79,420</u>	<u>708,769</u>	<u>3,670,495</u>
DEFERRED OUTFLOWS OF RESOURCES						
Pension related	-	197,721	82,698	-	-	280,419
OPEB related	-	4,967	1,355	-	-	6,322
Total deferred outflows of resources	<u>-</u>	<u>202,688</u>	<u>84,053</u>	<u>-</u>	<u>-</u>	<u>286,741</u>
LIABILITIES						
Current liabilities:						
Accounts payable	12,145	118,914	35,238	123	17,925	184,345
Accrued wages and benefits	-	5,116	718	-	-	5,834
Current portion of leases payable	-	-	-	13,713	-	13,713
Total current liabilities	<u>12,145</u>	<u>124,030</u>	<u>35,956</u>	<u>13,836</u>	<u>17,925</u>	<u>203,892</u>
Noncurrent liabilities:						
Compensated absences	-	4,160	2,880	627	-	7,667
Leases payable	-	-	-	4,717	-	4,717
Net pension liability	-	167,952	67,882	-	-	235,834
Net OPEB liability	-	26,359	7,193	-	-	33,552
Total noncurrent liabilities	<u>-</u>	<u>198,471</u>	<u>77,955</u>	<u>5,344</u>	<u>-</u>	<u>281,770</u>
Total liabilities	<u>12,145</u>	<u>322,501</u>	<u>113,911</u>	<u>19,180</u>	<u>17,925</u>	<u>485,662</u>
DEFERRED INFLOWS OF RESOURCES						
Pension related	-	23,897	15,578	-	-	39,475
OPEB related	-	22,669	6,185	-	-	28,854
Total deferred inflows of resources	<u>-</u>	<u>46,566</u>	<u>21,763</u>	<u>-</u>	<u>-</u>	<u>68,329</u>
NET POSITION						
Net investment in capital assets	-	19,972	70,875	(1,347)	96,724	186,224
Unrestricted	<u>\$ 1,405,197</u>	<u>133,212</u>	<u>1,022,905</u>	<u>61,587</u>	<u>594,120</u>	<u>3,217,021</u>
Total net position	<u>\$ 1,405,197</u>	<u>\$ 153,184</u>	<u>\$ 1,093,780</u>	<u>\$ 60,240</u>	<u>\$ 690,844</u>	<u>\$ 3,403,245</u>

CITY OF SELMA | FOR THE YEAR ENDED JUNE 30, 2023

Internal Service Funds

Combining Statement of Revenues, Expenses and Changes in Net Position

	Insurance	Fleet Management	Building and Utility	General Overhead	Information Processing	Total Internal Service Funds
Operating revenues:						
Charges for services	\$ 1,675,117	\$ 649,682	\$ 625,760	\$ 35,014	\$ 431,701	\$ 3,417,274
Miscellaneous	114,609	56,742	-	190	-	171,541
Pension revenue	-	90,489	259,185	-	-	349,674
Total revenues	<u>1,789,726</u>	<u>796,913</u>	<u>884,945</u>	<u>35,204</u>	<u>431,701</u>	<u>3,938,489</u>
Operating expenses:						
Personnel services	-	288,845	124,754	627	-	414,226
Services and supplies	-	671,896	271,050	4,190	283,070	1,230,206
Other internal services	1,588,306	-	-	-	-	1,588,306
Depreciation/amortization	-	2,808	9,729	12,750	20,418	45,705
Total operating expenses	<u>1,588,306</u>	<u>963,549</u>	<u>405,533</u>	<u>17,567</u>	<u>303,488</u>	<u>3,278,443</u>
Operating Income (loss)	<u>201,420</u>	<u>(166,636)</u>	<u>479,412</u>	<u>17,637</u>	<u>128,213</u>	<u>660,046</u>
Nonoperating revenues (expenses)						
Interest income	16,663	-	14,866	-	8,747	40,276
Interest expense	-	-	-	(13,251)	-	(13,251)
Total nonoperating revenues (expenses)	<u>16,663</u>	<u>-</u>	<u>14,866</u>	<u>(13,251)</u>	<u>8,747</u>	<u>27,025</u>
Income (loss) before transfers	218,083	(166,636)	494,278	4,386	136,960	687,071
Transfers in	<u>-</u>	<u>156,575</u>	<u>70,903</u>	<u>-</u>	<u>-</u>	<u>227,478</u>
Changes in net position	218,083	(10,061)	565,181	4,386	136,960	914,549
Net position (deficit) - beginning	<u>1,187,114</u>	<u>163,245</u>	<u>528,599</u>	<u>55,854</u>	<u>553,884</u>	<u>2,488,696</u>
Net position (deficit) - ending	<u>\$ 1,405,197</u>	<u>\$ 153,184</u>	<u>\$ 1,093,780</u>	<u>\$ 60,240</u>	<u>\$ 690,844</u>	<u>\$ 3,403,245</u>

CITY OF SELMA | FOR THE YEAR ENDED JUNE 30, 2023
Internal Service Funds
Combining Statement of Cash Flows

	Insurance	Fleet Management	Building and Utility	General Overhead	Information Processing	Total Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES						
Cash received for current services	\$ 1,676,300	\$ 593,544	\$ 625,760	\$ 35,020	\$ 431,255	\$ 3,361,879
Cash paid for services and supplies	(1,577,717)	(594,934)	(246,037)	(4,083)	(265,626)	(2,688,397)
Cash paid for salaries and benefits	-	(297,783)	(386,627)	-	-	(684,410)
Cash received for other operating revenues	114,609	56,742	259,185	190	-	430,726
Net cash provided by (used for) operating activities	<u>213,192</u>	<u>(242,431)</u>	<u>252,281</u>	<u>31,127</u>	<u>165,629</u>	<u>419,798</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES						
Loans from (to) other funds	-	156,575	70,903	-	-	227,478
Net cash provided by (used for) noncapital financing activities	<u>-</u>	<u>156,575</u>	<u>70,903</u>	<u>-</u>	<u>-</u>	<u>227,478</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES						
Principal paid on financed purchases	-	-	-	-	(10,893)	(10,893)
Principal paid on leases	-	-	-	(13,077)	-	(13,077)
Interest paid on long-term liabilities	-	-	-	(13,251)	-	(13,251)
Acquisition of capital assets	-	-	(16,609)	-	-	(16,609)
Net cash provided by (used for) capital and related financing activities	<u>-</u>	<u>-</u>	<u>(16,609)</u>	<u>(26,328)</u>	<u>(10,893)</u>	<u>(53,830)</u>
CASH FLOW FROM INVESTING ACTIVITIES						
Interest received	12,361	-	11,127	-	6,676	30,164
Net cash provided by (used for) investing activities	<u>12,361</u>	<u>-</u>	<u>11,127</u>	<u>-</u>	<u>6,676</u>	<u>30,164</u>
Net increase (decrease) in cash and investments	225,553	(85,856)	317,702	4,799	161,412	623,610
Cash and investments - beginning	1,082,981	329,309	752,211	57,538	447,597	2,669,636
Cash and investments - ending	<u>\$ 1,308,534</u>	<u>\$ 243,453</u>	<u>\$ 1,069,913</u>	<u>\$ 62,337</u>	<u>\$ 609,009</u>	<u>\$ 3,293,246</u>
Reconciliation of operating income to net cash provided by (used for) operating activities:						
Operating income (loss)	\$ 201,420	\$ (166,636)	\$ 479,412	\$ 17,637	\$ 128,213	\$ 660,046
Adjustments to reconcile operating income to net cash provided by (used for) operating activities:						
Depreciation	-	2,808	9,729	12,750	20,418	45,705
Changes in the balance sheet:						
(Increase) decrease in:						
Accounts receivable, net	-	(56,138)	-	6	(446)	(56,578)
Deposits	1,183	-	-	-	-	1,183
Deferred outflows of resources from pensions	-	(180,652)	(29,050)	-	-	(209,702)
Deferred outflows of resources from OPEB	-	2,371	393	-	-	2,764
Increase (decrease) in:						
Accounts payable	10,589	76,962	25,013	107	17,444	130,115
Accrued wages and benefits	-	710	(3,234)	-	-	(2,524)
Compensated absences	-	(315)	1,237	627	-	1,549
Net pension liability	-	115,437	(93,581)	-	-	21,856
Net OPEB liability	-	(26,005)	(5,276)	-	-	(31,281)
Deferred inflow of resources from pensions	-	(25,274)	(136,554)	-	-	(161,828)
Deferred inflow of resources from OPEB	-	14,301	4,192	-	-	18,493
Total adjustments	<u>11,772</u>	<u>(75,795)</u>	<u>(227,131)</u>	<u>13,490</u>	<u>37,416</u>	<u>(240,248)</u>
Net cash provided by (used for) operating activities	<u>\$ 213,192</u>	<u>\$ (242,431)</u>	<u>\$ 252,281</u>	<u>\$ 31,127</u>	<u>\$ 165,629</u>	<u>\$ 419,798</u>

CITY OF SELMA
MANAGEMENT REPORT
FOR THE YEAR ENDED JUNE 30, 2023

**CITY OF SELMA
MANAGEMENT REPORT
FOR THE YEAR ENDED JUNE 30, 2023**

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BRYANT L. JOLLEY

CERTIFIED PUBLIC ACCOUNTANTS

Bryant L. Jolley C.P.A.
Ryan P. Jolley C.P.A.
Darryl L. Smith C.P.A.
Luis A. Perez C.P.A.
Lan T. Kimoto

To the City Council of the
City of Selma
Selma, California

We have audited the financial statements of the City of Selma (the “City”), for the year ended June 30, 2023. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our engagement letter dated October 9, 2023. Professional standards require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the City are described in Note 1 to the financial statements. The City adopted GASB Statement No. 96 – Subscription-Based Information Technology Arrangements and the application of other existing policies was not changed during 2023. We noted no transactions entered into by the City during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management’s knowledge and experience about past and current events and assumptions about future events. Accounting estimates are used in determining the depreciable lives and methods used for capital assets, compensated absences, funding progress of CalPERS pension liability, other post-employment benefit obligation, and certain lease terms not explicitly present in lease agreement(s). We evaluated the key factors and assumptions used to develop these estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the financial statements were the disclosures about the employee retirement plan disclosed in Note 9 to the financial statements.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. We did not identify any significant audit adjustments.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated April 5, 2024.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the City's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings and Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the City's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

A handwritten signature in black ink, appearing to be "Michael J. [unclear]", written over a faint circular stamp.

April 5, 2024

**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***

To the City Council of the
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 City of Selma, California (the "City"), as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise City's basic financial statements, and have issued our report thereon dated April 5, 2024.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) as a basis for designing 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's internal control. Accordingly, we do not express an opinion on the effectiveness of the City'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 or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free from 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 financial statements. 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 entity'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink, appearing to be "Kendall J. [unclear]", written in a cursive style.

April 5, 2024

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

April 15, 2024

ITEM NO: 2.

SUBJECT: Discussion regarding Special Recognition Request

DISCUSSION: During the April 1, 2024 Council meeting, Council member Guerra proposed ideas to commemorate Selma native Richard Figueroa's recent achievement of winning the national title at the NCAA Championships. She further discussed the feasibility of organizing a parade on Saturday, May 4, 2024, potentially along High Street, with the parade concluding at the Raisin Festival located at Lincoln Park. Council member Guerra recommended coordinating such an event to city staff in collaboration with the Chamber of Commerce, and, if viable, involving the School District.

After exploring Councilmember Guerra's proposal, event organizers expressed logistical concerns, particularly safety impacts associated with conducting a parade on High Street during the Raisin Festival. The Chamber of Commerce also explored alternative options, such as hosting the parade on a different day or arranging a recognition event exclusively at the Raisin Festival. City staff is currently seeking further input and guidance to effectively honor and celebrate Mr. Figueroa's achievement.

FISCAL IMPACT: No Anticipated Impact.

RECOMMENDATION: Council discussion and direction.

_____/s/
Reyna Rivera
City Clerk

April 9, 2024
Date

_____/s/
Fernando Santillan
City Manager

April 9, 2024
Date



Selma Police Department

Annual Report
2023

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SELMA POLICE

"IT IS NOT THE CRITIC WHO COUNTS;

NOT THE MAN WHO POINTS OUT HOW THE STRONG MAN STUMBLES,
OR WHERE THE DOER OF DEEDS COULD HAVE DONE THEM BETTER.
THE CREDIT BELONGS TO THE MAN WHO IS ACTUALLY IN THE ARENA,
WHOSE FACE IS MARRED BY DUST AND SWEAT AND BLOOD;

WHO STRIVES VALIANTLY; WHO ERRS, WHO COMES SHORT AGAIN AND AGAIN,
BECAUSE THERE IS NO EFFORT WITHOUT ERROR AND SHORTCOMING;

BUT WHO DOES ACTUALLY STRIVE TO DO THE DEEDS;

WHO KNOWS GREAT ENTHUSIASMS, THE GREAT DEVOTIONS;

WHO SPENDS HIMSELF IN A WORTHY CAUSE;

WHO AT THE BEST KNOWS IN THE END THE TRIUMPH OF HIGH ACHIEVEMENT,
AND WHO AT THE WORST, IF HE FAILS, AT LEAST FAILS WHILE DARING GREATLY.

SO THAT HIS PLACE SHALL NEVER BE WITH THOSE COLD AND TIMID SOULS
WHO NEITHER KNOW VICTORY NOR DEFEAT."

- Theodore Roosevelt -

PROGRESS · COMMUNITY · COMMERCE

July 15, 2024 Council Packet

Vision

To partner with the community of Selma in creating a safe environment for each and every one of its citizens

Mission Statement

The mission of the Selma Police Department is to serve and protect all citizens in a respectful, compassionate, and professional manner while providing the utmost in human dignity in every circumstance

- Form strong community partnerships to enhance the trust of the citizens of Selma in its Police Department
- Promote teamwork and professional development
- Prevent citizens from becoming crime victims, or from injury in a traffic collision
- Continually work to improve our professional performance





SELMA

POLICE DEPARTMENT

It is with great pride that I present the 2023 Selma Police Department Annual Report on behalf of the dedicated men and women of our force. We are committed to serving the community with the utmost professionalism, integrity, and respect.

On January 31st, 2023, Officer Gonzalo Carrasco was shot and killed in the line of duty. The passing of one of our officers marked a profound loss for our department. In the face of adversity, our dedicated officers and personnel demonstrated extraordinary courage and unwavering dedication through this difficult time.

Our commitment to improving the quality of life in the City of Selma remains unwavering. Through transparency and proactive measures, we aim to create strong police-community relations and address the needs of our citizens. As we progress, we are mindful of the evolving dynamics within our community. We pledge to listen attentively, learn continuously, and implement innovative approaches to crime to better serve and protect every individual.

We recognize that to accomplish our goals, we need the support of our great community. I would like to extend my sincere gratitude to each member of our community for your continued support and dedication. Together, we will work tirelessly toward creating a safer and prosperous Selma.

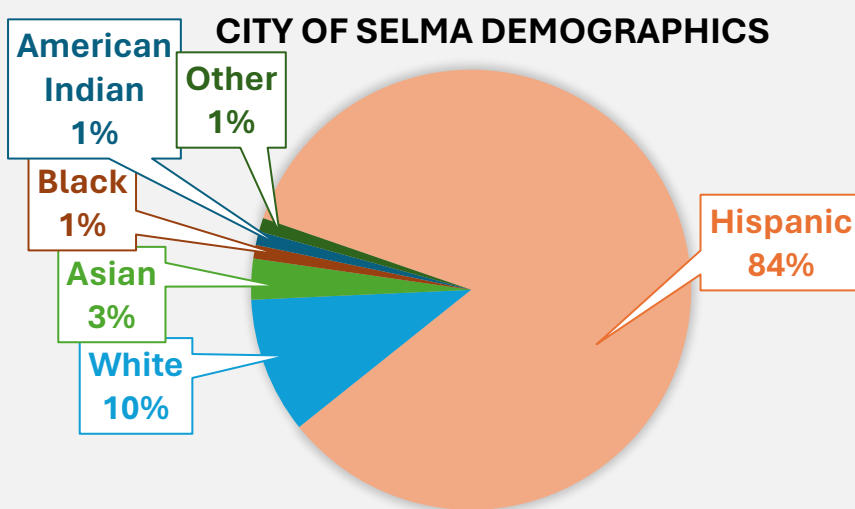
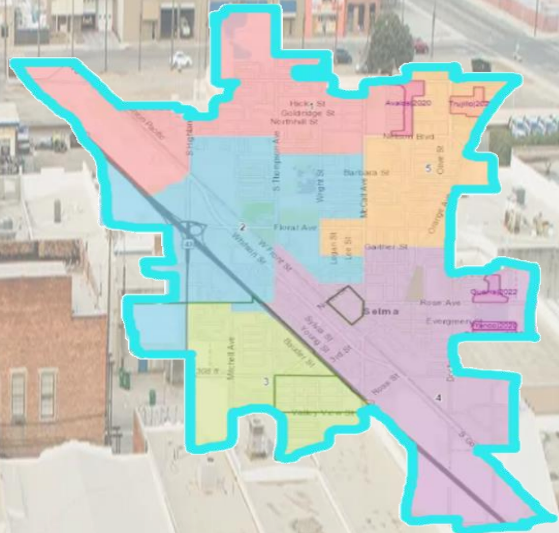
Thank you for allowing us to serve you.

Rudy Alcaraz, Chief of Police



The Community We Serve

The City of Selma is 5.77 square miles with a population of approximately 25,000 people. Located in the central San Joaquin Valley, the City of Selma is a rapidly growing community that takes pride in its diversity.





About Us

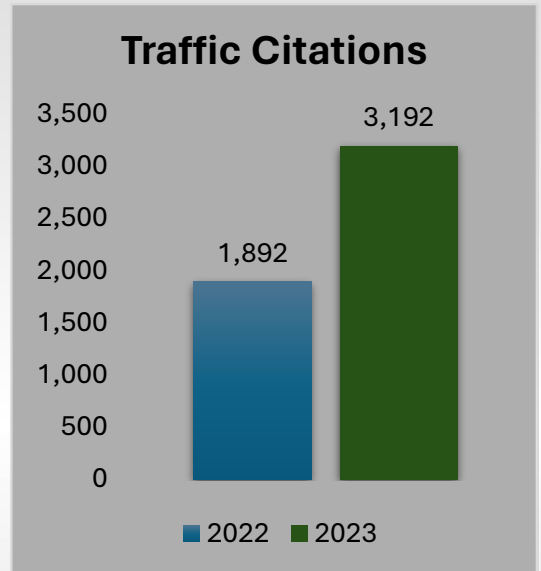
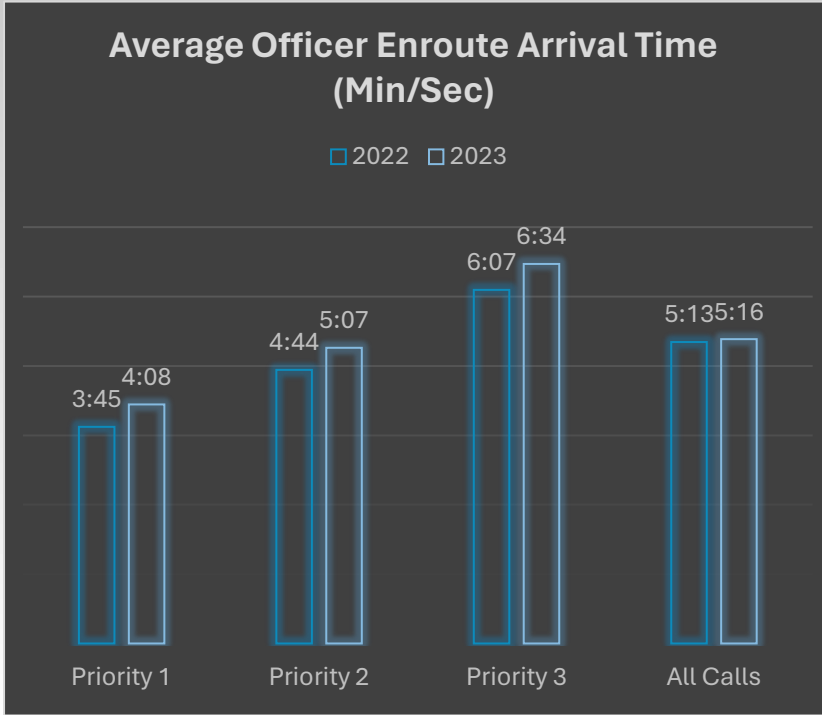
In 2023, the Selma Police Department underwent a significant transformation, marked by a rebranding initiative aimed at fostering a more proactive approach to law enforcement. The department introduced new patches, badges, and department-issued firearms, signifying a shift towards a more modernized and community-based policing model. These changes symbolize a departure from the past and represent a fresh start—a tangible symbol of the department's commitment to embrace proactive strategies in crime prevention and community engagement.

During this period, the Selma Police Department made substantial strides in staffing, increasing its personnel from 60% to 95% within just one year. The department hired 19 sworn officers and 9 professional staff, bringing the total to 39 sworn officers and 13 professional staff members. These additions reflect the department's dedication to enhancing its ability to serve the community effectively.



Patrol Operations

The Patrol Operations Division has one Commander, four Patrol Sergeants, twenty-four Patrol Officers, and two Field Training Officers (FTO's). Patrol Officers respond to 911 calls and non-emergency calls for service. Officer duties include proactive patrol, deterring crime, investigations, reporting illegal activity, and issuing traffic citations.



There was a 69% increase in issued traffic citations in 2023.



K-9 Unit

We have two certified K-9 Units in the department. Officer K-9's are primarily used for detection. Police K-9's detect suspects, narcotics, firearms, and apprehend fleeing criminals.

K-9's can act as a deterrent with their presence alone. In 2023, 100% of suspects gave up when warned a police K-9 would be used if they did not surrender. No suspects were bitten.

Our police K-9's have a total of 14 successful apprehensions.

K-9 "Jay"

K-9 "Onyx"

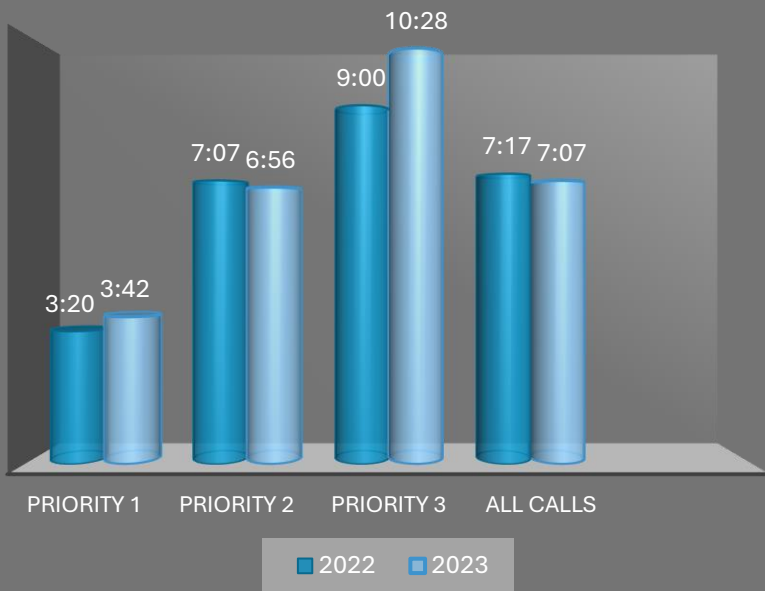


Support Services

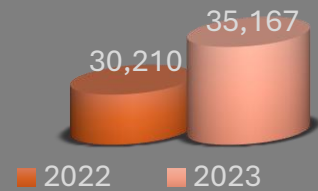
Dispatch

In 2023, the Selma Police Department became the dispatching agency for the Parlier Police Department. We have one Dispatch Supervisor and six Dispatchers that answer calls for service. Our dispatchers help the community in stressful situations while remaining calm and providing efficient service.

Average Dispatcher Response Time (Min/Sec)

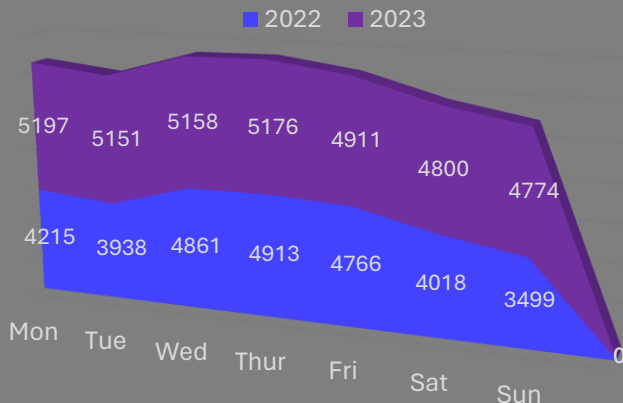


Calls for Service



There was a 16% increase in calls for service in 2023 with 59% of calls being self-initiated by officers.

Calls for Service by Day



In 2023, calls for service remained mostly constant on Monday, Tuesday, Wednesday, and Thursday. There was a slight decrease in calls on Friday, Saturday, and Sunday.

School Resource Officer's



The Selma Police Department has two School Resource Officer's. The main objective for SRO'S is to ensure a safe and secure environment for students.

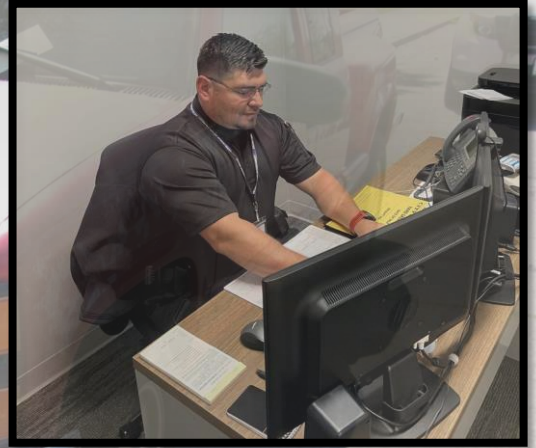


School Resource Officer's were involved in 297 school investigations in 2023. SRO's serve as a crime deterrent and are quick responders to incidents on school grounds. Officers work to serve as mentors for students by creating trusting relationships, participating in extracurricular activities, and assisting in after-school programs.



Code Enforcement

In 2023, the Selma Police Department added a Code Enforcement Division. We have one professional staff member dedicated to beautifying the City of Selma. Our code enforcement officer ensures graffiti is covered throughout the city, addresses public nuisances, and handles vehicle abatement. The officer also ensures Permit Compliance, Food and Safety Compliance, and Business License Compliance.



Before

Selma Clean Up

After



Before

Graffiti Covered

After



Records Division

The Records Division has two records clerks. Their job duties include processing paperwork for the District Attorney's office, reviewing officer reports, completing records requests from the public, answering phone calls, and providing exceptional customer service.

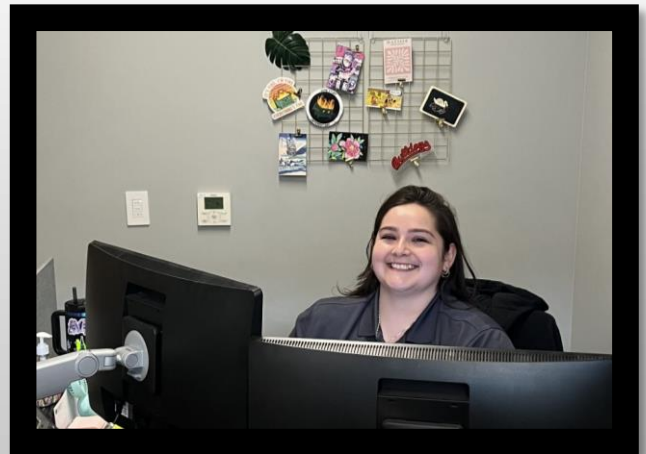
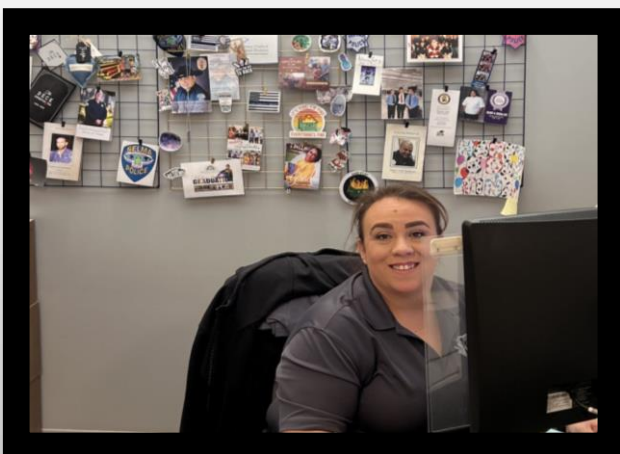


Police Department

[2055 Third Street, Selma CA, 93662](#)

Click here: [***ONLINE POLICE REPORTING***](#)

The Selma Police Department began online reporting in 2023. The people of Selma can now report a crime online and request documents through the City of Selma website.



Detectives Unit

The Detectives Unit has a Detectives Sergeant and two Detectives. Detective duties include suspect interrogations, victim and witness interviews, serving warrants, digital forensics, evidence collection, surveillance, and conducting undercover operations. The Selma Police Department is an affiliate agency of the Internet Crimes Against Children (ICAC) and has one officer assigned to these types of investigations. Detectives may also utilize Unmanned Aerial Vehicles (UAV's) for investigative purposes when lawful.

Registered Sex Offenders

42

■ 2023

Detectives are responsible for sex registrations within the City of Selma. Detectives monitor registrants and conduct compliance checks.



Range Master's

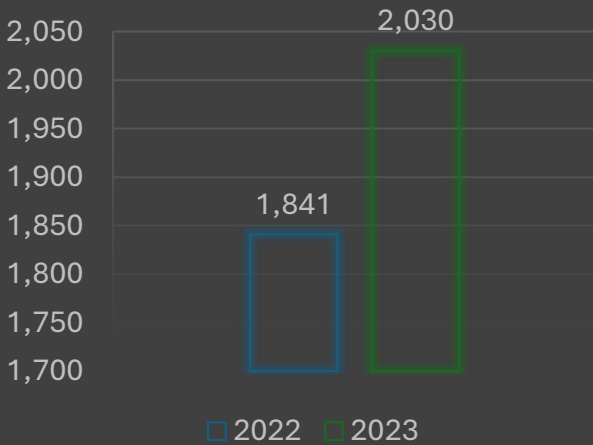


We have two Certified Range Master's that provide our officers with quarterly firearms training and annual qualification testing. Firearm training includes pistol, rifle, and shotgun tactical response, stationary firearm transition, multiple target acquisition, shooting while moving, shooting from cover, magazine reloads, and firearm safety.

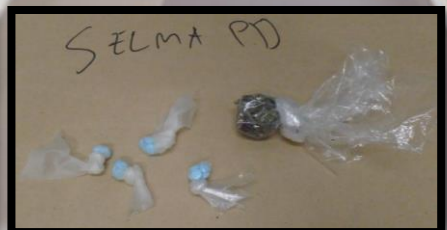
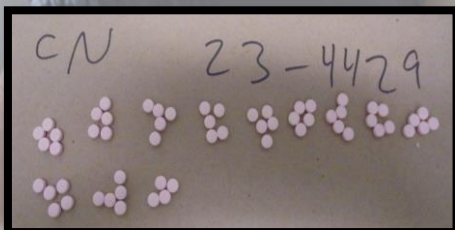
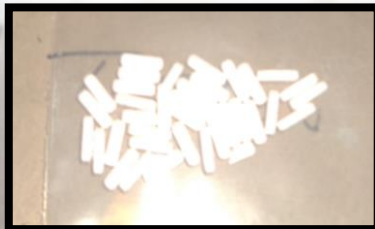
Property and Evidence Unit

Our property and evidence technician oversees the storage of evidence, safe-keeping of property, and transports evidence to and from laboratories for testing and analysis.

Items of Evidence

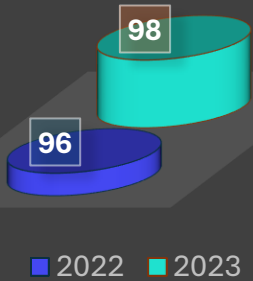


There was a slight increase in evidence collection in 2023 compared to the year 2022. Of the 2,030 items of evidence collected, 293 items were drug related with 7 cases of confirmed Fentanyl presence.



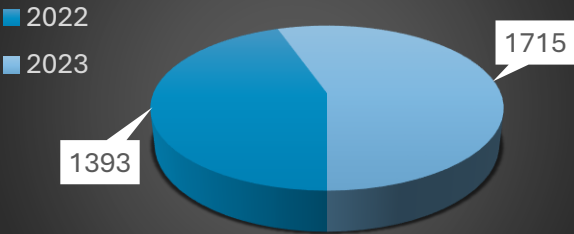
Crime Statistics

DUI Arrests

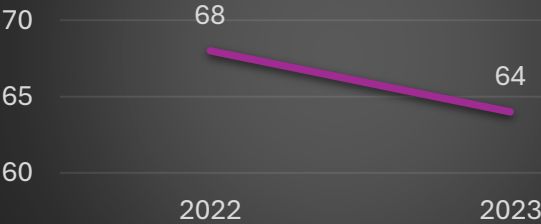


**Part I Crimes
decreased by 19%
in 2023.**

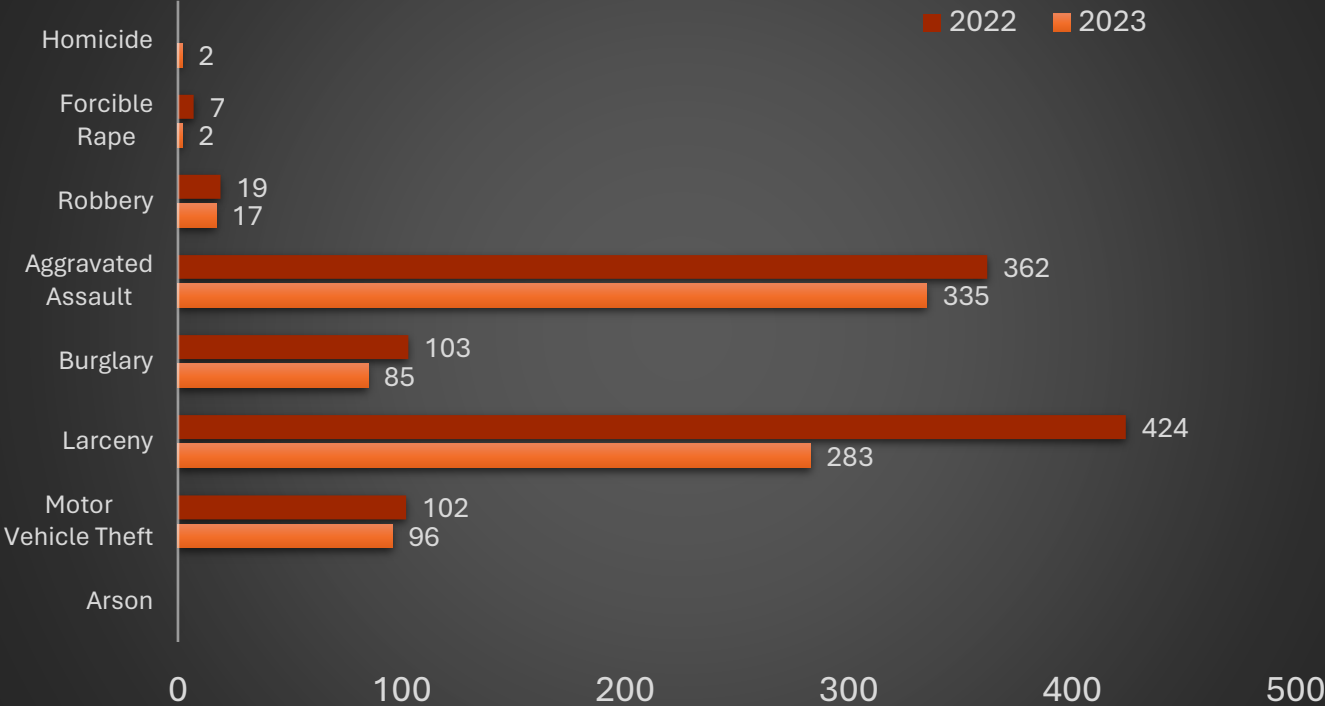
All Arrests



Domestic Violence Incidents



Part I Crimes



58 firearms were seized in 2023.



Community Outreach

Coffee with a Cop



National Night Out



The Selma Police Department recognizes the importance of transparency and building strong police-community relations. Officers work to build trust within the community and identify areas of concern for its citizens.

Halloween



Community Outreach

Annual Blood Drive



Hot Dogs with Selma PD



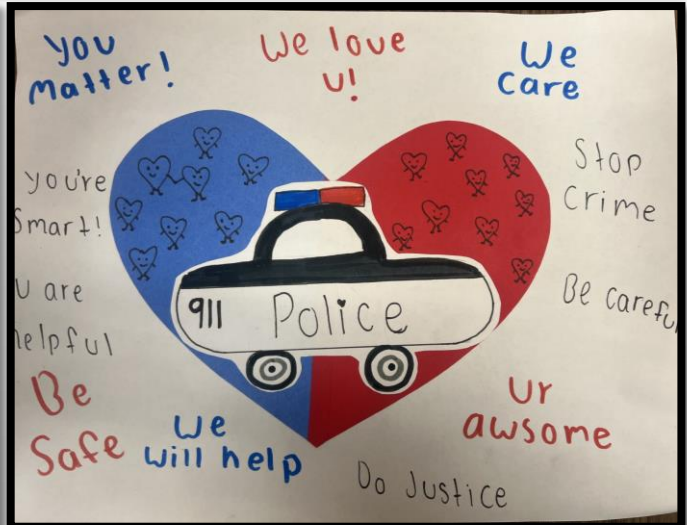
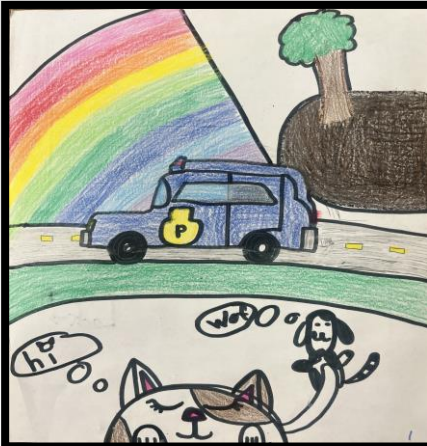
The Selma Police Department is part of the National Neighborhood Watch Program in order to deter crime and encourage crime reporting within the community.

Read Across America Week



Community Support

We are grateful for the tremendous support we receive from our community members.



Our Fallen Officer

Officer Gonzalo Carrasco, Jr.



E.O.W.
01/31/2023

On January 31st, 2023, Officer Gonzalo Carrasco, Jr. was tragically shot and killed in the line of duty. Our hearts ache with his loss, but his memory fuels our determination to carry on his mission. We solemnly pledge to forever honor and remember his sacrifice, recognizing it as the pinnacle of valor and devotion. The Selma Police Department stands firm in our duty to carry forth his legacy of courage and service.



"A MAN MAY DIE,
NATIONS MAY RISE AND FALL,
BUT AN IDEA LIVES ON"
-John F. Kennedy

IN HONOR OF THE SACRIFICES
MADE EVERY DAY BY POLICE OFFICERS,
IN RESPECT FOR THE ULTIMATE SACRIFICE
OF SELMA POLICE DEPARTMENT

OFFICER GONZALO CARRASCO JR.



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“to Protect and to Serve”