

CITY OF SELMA ANNUAL BUDGET 2013-2014



RECLAIMING THE FUTURE

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SELMA CITY COUNCIL



Kenneth Grey
Mayor
Term Expires Nov 2014



George Rodriguez
Mayor Pro-Tem
Term Expires Nov 2016



Jim Avalos
Council Member
Term Expires Nov 2016



Michael Derr
Council Member
Term Expires Nov 2014



Scott Robertson
Council Member
Term Expires Nov 2016

SELMA CITY COUNCIL

Mayor Kenneth Grey was originally appointed to fill the unexpired term of Mayor Don Tow in 2008 and then he was elected to the council in November 2010. Mayor Grey was born in Palmdale, California and moved to Selma in 1966. He is the owner of BVI Construction, Inc. a local general contracting company. He has served on the Selma Planning Commission for over 15 years. He has been instrumental in the organization of the Selma Arts Foundation and has played an integral part in the construction and fundraising of the new Arts Center. His term will expire in November 2014.

Mayor Pro Tem George Rodriguez was elected to the Selma City Council in November 2008. Mr. Rodriguez was born and raised in Selma, attended Selma schools and obtained his graduate and post graduate degrees from Fresno State University. He is currently Assistant Principal for SUSD at Abraham Lincoln Middle School. Mr. Rodriguez was a past member of the Community Services Commission. He is active in sports, the community and school activities. His term expires in November 2016.

Councilmember Michael Derr was raised in Southern California. He moved to Selma in 1978 when he established his local insurance business. He has served the City of Selma as Mayor, Mayor Pro Tem and Council member for 23 years. Mr. Derr is an avid bicyclist, golfer and musician. He played a major part in establishing the original Selma Arts Center and chaired the Selma Arts Council for several years. His current term expires in November 2014.

Councilmember Jim Avalos was elected to the Selma City Council in November 2004. Mr. Avalos has retired from a local supermarket as assistant manager of the meat department. He has spent his entire life in the local area, growing up between Selma and Caruthers and graduating from Caruthers High School. He is involved in the Selma Lion's Club vision program. He currently serves on the South San Joaquin Valley Division of the Leagues Public Safety Policy Committee. His current term expires in November 2016.

Councilmember Scott Robertson was elected to the Selma City Council in November 2012. Mr. Robertson grew up on the East coast, graduated from high school in Boston and is a graduate of UC Berkeley. He is currently president of Robertson Guerra Insurance in Selma. He is active in many local organizations and was a major factor in the relocation of the new animal shelter and the new Arts Center. His current term expires in November 2016.

BUDGET TRANSMITTAL LETTER

Fiscal Year 2013-2014

RECLAIMING THE FUTURE

July 1, 2013

**Honorable Mayor and City Council Members
City of Selma, California**

Overview and History

It is my privilege to present to you the City of Selma's 2013-14 Annual Budget. As I begin I must remind Council that although this is the City Manager's Transmittal Letter, the work of the budget is not done alone or in a vacuum, but with the assistance and the dedication of the Senior Leadership Team.

As I write this letter I am reminded that my first budget to you was for the fiscal year 2000-01. Times have changed and yet over the years many things have remained quite consistent as we bring you again a budget that can still be described as "barebones" and yet "balanced."

When I say balanced, I want Council to know that we are not spending anything more than what we anticipate bringing in. No "projected carry-over" from the previous year is used as revenue to balance this budget! We only use the anticipated revenues for the year to address our anticipated expenses for the fiscal year.

The last few years we have seen unprecedented changes in the economy – worldwide, national, statewide and local – that has caused the City of Selma to "tighten our belt" and reevaluate the basic services we provide.

We have gone from a City with 151 employees to about 88. Our City Staff was all placed on furloughs of 10% to 20%. While undergoing furloughs our citizens still expected the same level of service and therefore employee workload did not change, but actually increased with many of our employees taking on several different roles.

The City of Selma was fortunate in the passage of Measure S which provided additional sales tax revenues for our emergency services. By working with our employees and citizens, the City of Selma was able to limit the impacts of the economic downturn on both the police and fire departments.

I could give examples of the impacts in each of our other departments, but the important thing to note is that even in spite of an increased workload the spirit of the employees remained strong and committed to working through the fiscal issues. Many of the positions lost were due to retirement that we did not backfill.

In my presentation last year, I stated that I could see “a light at the end of the tunnel, it wasn’t coming toward us and I didn’t hear a train...” As I entered this year I still see the light, it is growing, and the tunnel is getting brighter. There is a great deal of optimism among our staff that we are rounding the corner and that we are **“Reclaiming the Future!”**

Even last year the future seemed somewhat rocky, but the past is the past and we have taken time to ask questions and we have learned from it.

I remind you that three years ago the Council adopted a new series of fiscal policies. These are intended to get our “ship of state” upright and off the rocks. The plan is working and we are now seeing navigable waters ahead. Yes, there are still rocks and crags out there and that is why we must take it slow and keep a lookout with eyes always watching the seas around us. For the City of Selma to continue **“Reclaiming the Future”**, we must keep these fiscal policies always in the forefront of our minds and discussions.

We have learned that when we see rough water, rocks, outcroppings, or feel the change in the wind, we must be ready for adjustments that may mean immediate changes in our course.

Prior to the economic downturn, the City of Selma’s future was bright. We had housing projects in line and we had major commercial projects in the planning stages, then two things happened: the economy came to a halt and the City of Selma entered into legal battles with Consolidated Irrigation District over water recharge. Last year the major portion of those legal challenges were resolved and the economic climate began to change to the positive. Consumers began to purchase (sales tax increased) and developers again began to review and bring forth potential housing and commercial projects.

As we enter 2013-14 I am saying that the City of Selma is ready to begin **“Reclaiming the Future.”**

Budget Process Overview

As we begin this budget, I wish to express my appreciation to Steve Yribarren, our Financial Consultant for his insight and wisdom. I also wish to especially thank Roberta Araki, who stepped up to the plate and assumed leadership for this budget. Although, it is the City Manager’s responsibility to present to Council a budget, it would have been impossible without Roberta’s efforts and hard work. I am sincerely grateful for the leadership that she and Steve have given to bring this budget forward.

This year’s budget process was neither easy nor simple and in fact, it was the hardest since I presented my first budget to the Selma City Council in 2000-01! In my presentation during the Council workshop I stated that if there was one word to describe this year’s process it was - UGH.

We started our budget along the established guidelines:

- Each department addressed the anticipated revenues.
- The Finance Director reviewed the anticipated revenues, checking the projections with the current and previous year's actual revenues.
- Reviewed our Sales Tax with our consultants – MuniFinancial.
- Each Department then presented their proposed expenses.
- The Finance Director met with each Department reviewing both the proposed revenues and expenses.

It was during this time that the process changed from previous years – at the end of April our Finance Director left, leaving a big void in the budget process.

We were fortunate that Steve Yribarren was available to come back as our Financial Consultant and that Roberta Araki, the former City of Selma Interim Finance Director, was in a position to offer assistance to put our budget together. Having worked on a number of our previous budgets, she was familiar with our budget process.

Unfortunately, we had to begin the whole process over again and all revenue projections and expenses needed to be reentered and verified.

After working diligently, the finance staff was able to present a proposed budget to Council for review and approval on time.

The State of the City of Selma Highlights for 2012-13

“Reclaiming the Future” really began this past year. I am happy to report that the City of Selma is ending the fiscal year 2012-13 in good fiscal condition. Yes, we have a ways to go, but if we remain true to our Fiscal Plan our City will continue to be stronger.

Some of the good signs are:

- The last of those furloughed employees were placed back to 100%.
- City Hall was again opened five (5) days a week.
- We added two Community Service Officers in our Police Department (one ½ animal control and ½ vehicle abatement).
- When one of our Accountants retired and an Account Clerk was promoted to City Clerk, the City was at a point to backfill those positions- not leaving them vacant.
- When the Fire Department part-time secretary retired, we backfilled that position.
- The Senior Leadership Team held firm on the expending of funds, which together with small increases in sales and property taxes ended our year below anticipated expenses.

This past year was the first year for our new fire and medical provider plan. At the beginning of the fiscal year 2012-13 we contracted with American Ambulance for staffing and equipment for our Paramedic service. This allowed us to shift personnel from the ambulance to fire engines.

This is the first time in the history of the City of Selma that we have a “fully-funded” fire department. With this shift in personnel, we were able to staff our two engines with a minimum of two persons on each engine and in addition, have one paramedic on an engine at all times. The fiscal plan has worked and even more additional lives are being saved by having a paramedic always in the City. With the added staffing, additional property is also being saved.

During the past year we closely watched the ambulance revenue to ensure that funds were there to pay for the contract as well as staffing on the engines.

Though the project was approved several years ago, the economic downturn and the CID lawsuit has slowed the Rockwell Commercial Project. At the end of the fiscal year this project has begun to move forward and has contracted with a national commercial development company for the recruitment of tenants.

In addition, the Selma Crossing Project has brought forth its Environmental Impact Report, which was recently approved by the Planning Commission in June 2013.

City Council and Staff are seriously sticking to our Fiscal Recovery Plan to address our debt and as a result are keeping the City of Selma fiscally sound. Our Tax Revenue Anticipation Note (TRAN) has dropped from \$3 million four years ago to \$1.5 million. Our outside fiscal partners are aware of this, and it has resulted in our interest rate dropping from an approved rating of 9% to 0.075%.

The City Council took three other important actions to help the City in “**Reclaiming the Future**” when they approved: 1) the construction of the downtown Arts Center – which has sparked new vitality within our Central Business District; 2) an agreement with Big League of Dreams that could lead to the development of a recreational project that would be a major economic impact upon our City; 3) the approved lease agreement with California Water Service for the development of the new animal shelter site for our community.

I am also happy to report that this past year automobile sales have become stronger and we are seeing a gradual growth in our overall sales tax. We believe that our property taxes have not only stabilized, but are also seeing a slight growth.

The City of Selma has begun the process of “**Reclaiming the Future**” and it does look bright.

Fiscal Year Budget 2013-14

A budget is only an educated assumption and a guideline for a city. In the course of a year, many things might happen that could have impact both positive and negative upon the numbers presented within a budget. It needs to be monitored closely.

With an educated assumption, you wish to have it as close to reality as possible and therefore not a "pie-in-the-sky" budget which you know from the start is unrealistic. A budget cannot be built on all one's hopes and dreams. Much thought and time is put into the development of both the revenues and the expenses. Hard questions were asked such as, "Will this project really happen this year?" "Do you need this piece of equipment this year or can it be deferred?"

A City has two important infrastructures which need to be addressed. There is the human infrastructure and there is the physical infrastructure, such as building, parks, roads, and equipment.

Several months ago, I requested City Departments to give me a very simple and not unreasonable list of the physical infrastructure needs in order to prevent our buildings from collapsing, our roads and parks from deteriorating, and our equipment from becoming unsalvageable.

Before the budget process began we had a list totaling over \$9 million. Although we cannot address all of these items at one time, we are beginning to chip away at the smaller issues and staff is now planning on how we can meet the larger needs in the future.

At the same time we need to address the human infrastructure. With the loss of staffing, the workload has increased and we are finding both stress/illness and mistakes. Over the next several years, we will need to address areas such as backfilling positions in the Police Department, Community Development and Public Works Departments so that we may meet the needs of our citizens and serve our community.

Some of the major changes in this year's budget are:

- **Health Insurance** – anticipated increase between \$1,500 - \$1,700 per employee that could equate to \$150,000.
- **Increase in other insurance** – anticipated workers compensation, liability and other insurances that could have a \$350,000 impact.
- **Increase in Utilities** – anticipated power and water increases of up to \$150,000.
- **Increase in Fleet Services** – with the volatility of fuel prices this could be an additional \$100,000.
- **Increase in our IT Agreement** – anticipated \$25,000 impact.

Other areas of change include:

- **Police Chief** – we have added a full-time Police Chief, which was unfunded in the past two budgets.
- **Fire Marshall** – a new position that will not cause us to lose any firefighters, but will allow us to do plan checks for residential and commercial sprinklers as well as fire safety inspections of new and old buildings. This position is being staffed with an existing firefighter and it is anticipated that this position will pay for itself through fees.
- **Art Center Coordinator** – this position will have the responsibility to market and schedule events in our new Arts Center as well as working with various productions.
- **Community Services Director** – this budget contains the Department Head position of Community Services Director. Though the salary is not 100% of where it was when we downsized, it is a step in the right direction.
- **Community Development/Public Works Director** – this budget contains this new department head position that will oversee both the Community Development and the Public Works Departments. It is anticipated that we will hire this position during the last quarter of the year therefore, it is only shown in the budget as 25%.
- **City Attorney** – with the increase in litigations and various documentations this budget shows a \$20,000 increase to our City Attorney. The attorney is a hard number to predict because of the issues that may arise during the year, but this addition makes our budget more realistic.

Other than the above changes, the Fiscal Year 2013-14 budget is not much different from the prior year. Those who compare budgets might see that some figures look greater or lesser than last years. Many of these represent changes to help make our budget more transparent and understandable by changing the percentage of staffing allocations.

One area which we watch closely is the city's participation in Public Safety. A number of years ago the City Council met with citizens and public safety groups to discuss the staffing and funding of our two departments. We agreed to increase the percentage as the budget grew. With a \$10 million budget our commitment was set at 57% of the General Fund. In this budget I am happy to report that we have not only met that but have exceeded it as we have committed 70.1% of our budget to public safety. As an example of the growth in commitment the 2007-08 budget had a commitment of 60% for emergency services.

I remind you that the City Council's basic responsibility is to oversee the General Fund. Compared with the FY 2012-13 the anticipated General Fund revenue has only increased by \$867,555 and the small changes identified above have utilized those funds.

Other Funds

The City of Selma's budget represents other funds and all except for one are non-discretionary accounts.

The **Special Revenue Funds** are funds designated for special purposes such as the revenue and upkeep of Landscape and Lighting Maintenance Districts; Measure C, Traffic Safety and various grants.

Debt Services Funds are paid for by outside sources and are transferred in and out of the City of Selma's budget.

Capital Project Funds are revenues that are paid by developers. They include items such as planning studies that the developer pays for through the City of Selma, who manages the development of the study. Additionally, development is charged Impact Fees in traffic & streets, police, fire, citywide, storm drain, parks and sewers. Council does have the ability to allocate these funds but must remain cognizant of city or state ordinances, such as use of Parks Impact Funds for the down payment of the Big League of Dreams.

Enterprise Funds are monies which the City of Selma collects for specific purposes. The four Enterprise Funds are Ambulance, Pioneer Village, Garbage Service and Cultural Arts. Two examples are: 1) revenues from our ambulance service are placed into this fund and transferred to the General Fund to pay the American Ambulance contract and also is to help pay for firefighters; 2) the City of Selma receives funds for Garbage Services via the property taxes. Each month the City pays Selma Disposal and Recycling from this account.

We work hard to ensure that the enterprise funds are in the black. One can see under Ambulance that we were able to transfer approximately \$752,000 this past year.

Future Issues that Need to be Addressed

Good things are happening while working together to provide service to our citizens as we are "**Reclaiming the Future.**" We cannot let the past define us, either successful or struggling; we must grab ahold of the future.

But, as we do, I must remind Council that there are continued areas we need to address:

- **Strong Economic Growth** which calls for business retention, expansion then business recruitment. We have to be sure to keep what we have first.

- **Good Planning** needs to be a major consideration in planning a healthy city.
- **Emergency Services** we must be aware that as we grow our present citizens and future citizens will need a greater police and fire presence.
- **Recreational Activity and Space** a healthy city provides citizens with healthy places to play.
- **Strong Direction and Goal** with Council and Staff working together with citizens to address their needs and concerns.
- **Secure Strong Infrastructure** we need to find ways to ensure that our aging infrastructure is kept up and we need to address street conditions and work with Cal Water to find innovative ways to solve our water issues, which can lead to environmentally successful projects.
- **Working with Other Public and Private Entities** along with working with Cal Water, PG & E, Southern California Gas, and SKF, we need to work closely with the Selma Unified School District to provide our citizens with a quality education. We need to be working with Caltrans to ensure that traffic within our city flows easily and that our state routes are maintained to provide access to our city. And finally, we need to work closely with our neighboring cities to share resources in order to save funds.

As I present this budget to you I do believe that good things are happening as we work together to provide service to our citizens and that we are **"Reclaiming the Future."**

I must remind Council that there are many pressures put upon us – the elected as well as Staff. Pressures that would have us expend funds which may not have been allocated or budgeted. We need to continually be mindful of our financial health and we cannot make decisions that take us away from **"Reclaiming the Future"** as a healthy, whole and growing city. We cannot give into pressures, no matter how good they might sound, because that would be irresponsible for the present but also for the future of Selma.

On behalf of the employees of the City of Selma I wish to express our thanks to you, the City Council, for allowing each of us to do the work that we love and to provide the services to you and the citizens of this great community as we work together **"Reclaiming the Future."**

Respectfully submitted,



D-B Heusser
City Manager

CITY OF SELMA



MISSION STATEMENT

The mission of the City of Selma is to enhance the quality of life for its citizens, encourage community pride, understand the social needs of the community and its employees, and promote the economic well-being of the City through personal commitment and responsibility.

Each City employee will achieve this through commitment and dedication in:

- ♦ **providing quality service to the citizens of Selma**
- ♦ **recognizing that the citizens of Selma are our customers**
- ♦ **practicing service first in all that we do**
- ♦ **being financially responsible with resources and time**
- ♦ **being part of a team, open to new ideas, and willing to share ideas and solutions to problems**
- ♦ **taking pride in what we do**
- ♦ **participating in personal and professional growth experiences**
- ♦ **addressing difficult situations as quickly as possible**
- ♦ **being involved in the community in which we serve**

As City representatives, we are striving to make the difference between a good organization and an excellent one. We take pride in the City of Selma, the Citizens we serve and in the accomplishment of our fellow employees.

RESOLUTION NO. 2013 – 25R

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SELMA
ADOPTING THE 2013-14 FISCAL YEAR BUDGET FOR THE CITY OF SELMA**

WHEREAS, the proposed 2013-14 fiscal year budget for the City of Selma has been presented to the City Council of the City of Selma by the City Manager of said City; and

WHEREAS, at a City Council study session held for the purpose of budget review, corrections and amendments have been made; and

WHEREAS, a public hearing on said budget was duly scheduled, and held, and all persons were given an opportunity to be heard and their suggestions or objections carefully considered.

NOW, THEREFORE, BE IT RESOLVED, by the Council of the City of Selma that the final budget document containing the City Operating and Capital Improvement Budget for Fiscal Years 2013-14 shall contain all revisions made by the City Council, and

BE IT FURTHER RESOLVED THAT, the following budget for the General Fund and Special Funds for the City of Selma,

<u>FUND</u>	<u>2013-14</u>
GENERAL	\$10,582,743
REDEVELOPMENT SUCCESSOR	1,100,828
STREET CONST & MTCE	1,354,512
VARIOUS GRANTS	1,586,065
MEASURE S	377,644
LANDSCAPE AND LIGHTING ASSMT	186,908
DEVELOPMENT IMPACT (PARKS)	2,636
AMBULANCE	1,036,338
PIONEER VILLAGE	62,745
GARBAGE	1,150,000
CULTURAL ARTS	1,310,812
ASSESSMENT DEBT SERVICES	493,499
TOTAL	<u>\$19,244,730</u>

the details of which are on file with the City Clerk of the said City, be and is hereby approved and adopted as the official budget for the said fiscal years for the City of Selma; and

The foregoing resolution was duly approved by the Selma City Council at a special meeting held on the 25th day of June 2013 by the following vote, to wit:


AYES: 5 COUNCIL MEMBERS: Rodriguez, Robertson, Avalos, Derr, Grey


NOES: 0 COUNCIL MEMBERS: None

ABSTAIN: 0 COUNCIL MEMBERS: None

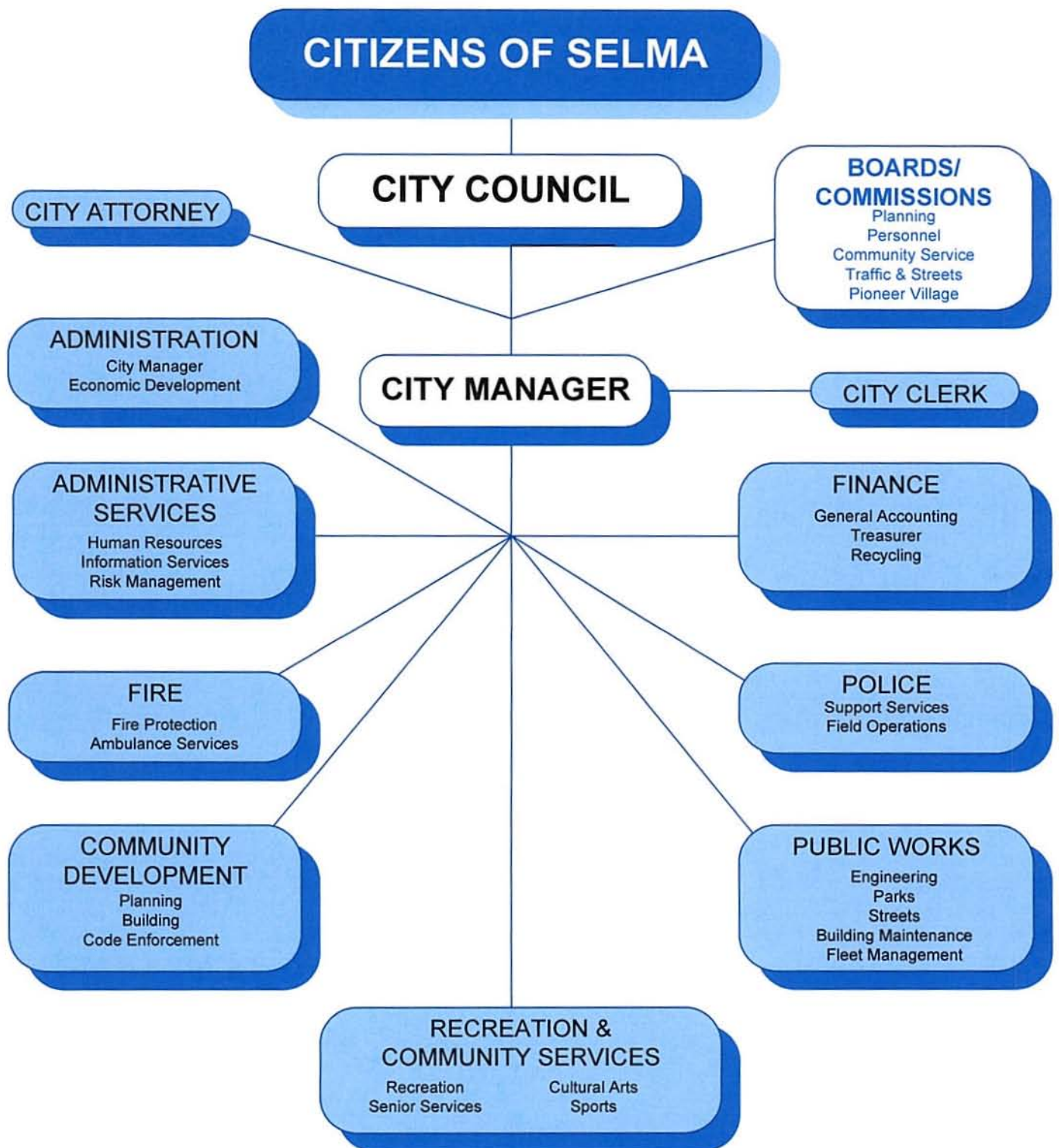
ABSENT: 0 COUNCIL MEMBERS: None

ATTEST:


Reyna Rivera
City Clerk


Kenneth Grey
Mayor of the City of Selma

CITY OF SELMA ORGANIZATION CHART



COMMUNITY PROFILE

Location

Selma is centrally located along State Highway 99 in Fresno County, approximately 15 miles south of Fresno. It lies conveniently equidistant between California's two major metropolitan areas; 201 miles north of Los Angeles and 201 miles south of San Francisco. Selma, which covers five square miles, has a population of 23,799 and 6,709 households. Fresno County's population as of January 2013 is 952,166. As of the 2010 Census, Selma's population is 77.6% Hispanic, 15% White, 4.6% Asian, 1.2% Black and 1.6% all others; the median age is 28.4 years.

History

Selma's roots are with the founding of the Valley View School District in 1880. In 1893 four farmers, J.E. Whitson, E.H. Tucker, George Otis and Monroe Snyder formed a partnership, developed a town site, and auctioned lots. The town was incorporated just three years later. The town's name was chosen from a list of names offered by the Central Pacific Railroad for a station it built in 1880. History suggests that Selma was probably named for Selma Michelsen Kingsbury, wife of an assistant to Central Pacific Railroad's General Manager.

Selma's first major industry was wheat farming when a flour mill was built by the Frey family in 1880. With the arrival of irrigation the extensive wheat fields gave way to peach orchards. By 1910, though raisins had become the major crop, Selma was known as the "Home of the Peach." In 1912, however, both fruits were recognized in the "Peach/Raisin Festival". Selma adopted the name "RAISIN CAPITAL OF THE WORLD" in 1963. The name was adopted because 90% of the world's raisin crop was cultivated within an eight mile radius of the city.

Government/Public Utilities

The City of Selma has 88 authorized full-time equivalent employees and delivers municipal services through eight departments: Administration (City Manager, City Clerk, City Attorney, Economic Development), Administrative Services (Human Resources, Information Processing, Risk Management), Finance (Finance, Recycling), Police (Law Enforcement, Animal Control), Fire (Fire Protection and Ambulance), Community Development (Planning, Building), Public Works (Engineering, Parks, Streets, Fleet Maintenance, Building Maintenance), and Recreation and Community Services (Recreation, Senior Services, Sports, Arts). Trash and recycling pick-ups are provided by Selma Disposal and Recycling, Inc.; sewer services are provided by Selma-Kingsburg-Fowler Sanitation District; and library services by the Fresno County Free Library.

Electricity is provided to Selma by PG&E; natural gas is provided by PG&E to the southern portion of the City, while Southern Cal Gas provides it for the northern portion. Telephone service is primarily provided by AT&T. Cable television service is provided by Comcast Cable Corporation. Cal Water provides water service to the City of Selma.

Employment

According to the State Employment Development Department, the Fresno County labor force was 443,600 and provided 360,600 jobs in March of 2010. Of this total, over 68% were in the service providing industry. Other leading sources of wage and salary employment are retail trade (9%), finance, insurance and real estate (4%), construction industry (3%), farming (10%) and government (19%). Selma's labor market provided 8,500 workers, 9,000 civilian jobs in March of 2010 and had an unemployment rate of 24%. The unemployment rate for Fresno County is 18.7%.

Education

The Selma Unified School District serves over 6,300 students in pre-school through high school in eight elementary schools, one junior high, one high school, one alternative high school and an adult school. Reedley College, a junior college in Reedley, offers evening/weekend classes at Selma High School to interested individuals. California State University Fresno, Fresno City College, Fresno Pacific University and several other continuing education programs are located 30 minutes north of Selma in Fresno.

Business and Industry

Selma is the shopping hub for the southern part of Fresno County, eastern Kings and Northern Tulare counties as many residents travel to Selma for shopping, dining, business or medical needs. It is third in both retail sales and population behind the larger cities of Clovis and Fresno, while ranking second of the fifteen incorporated cities in Fresno County for per capital retail sales.

Agriculture is the largest industry in the area. Selma is located in the center of the San Joaquin Valley, the largest agriculture producing area in the world. This area is known as the Raisin Capital of the World. Although the economy of the city is not directly reliant on agriculture, the overall financial health of the valley is very dependent upon agriculture and agriculture related industries such as processing and transportation. Located within the City of Selma are two raisin processing plants.

There are six shopping centers in Selma, with larger retail businesses that include Save Mart, Wal Mart, Food-4-Less, J.C. Penney's, Home Depot and others are in the development stage. Bank of Sierra, and the expansion of several medical centers opened in 2010. Family Dollar store opened in 2012 and a Les Schwab Tire Center is scheduled to open in the fall of 2013.

There are a number of manufacturers and service businesses that provide jobs to many residents in the community. They include Harris Ranch, a food processing facility; Selma Unified School District; Selma Community Hospital, part of Adventist health; and Fresno County Service Center, a County government facility.

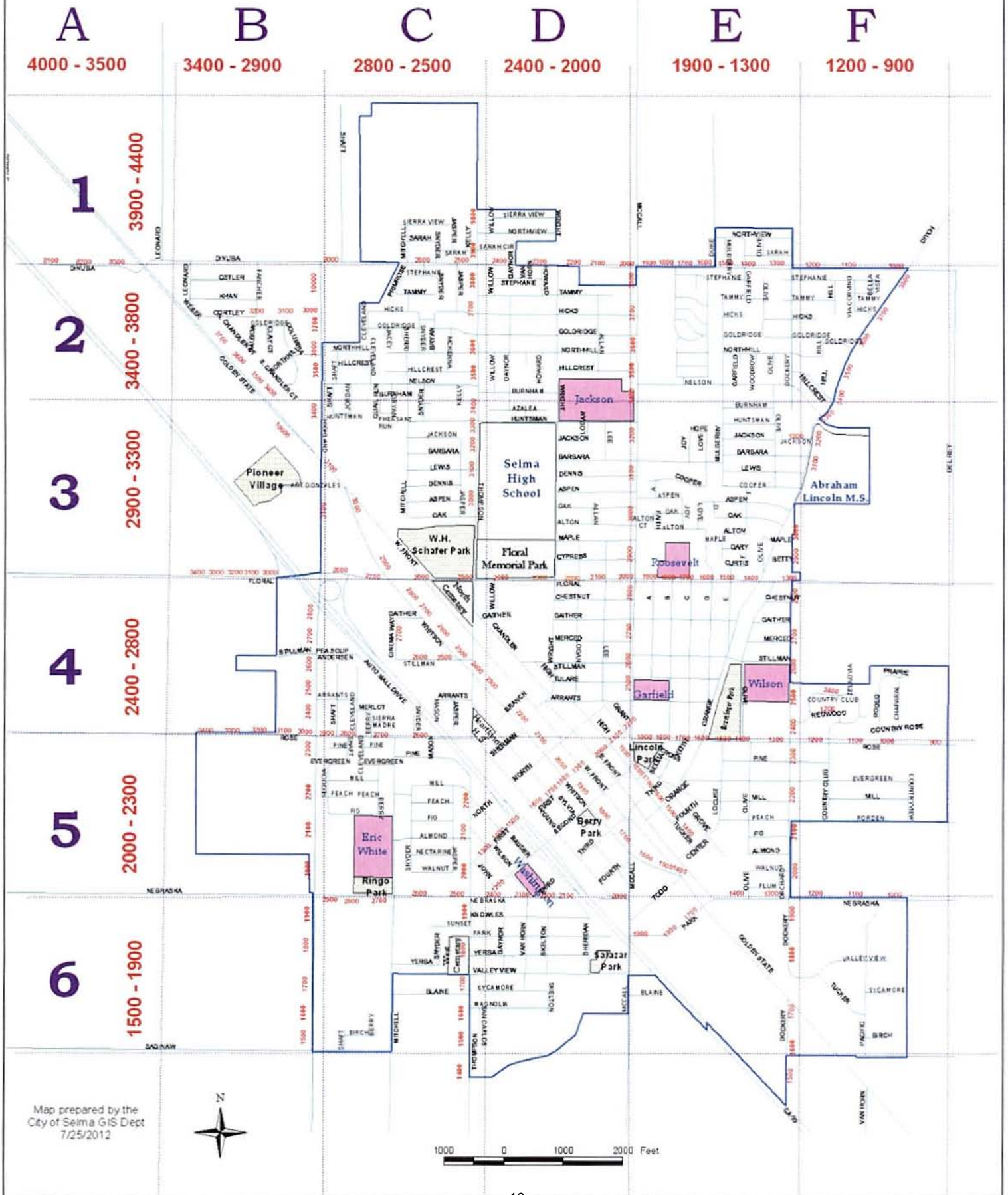
Recreation and Leisure

Selma has a small town rural atmosphere. It is a full service city surrounded by vineyards and fruit orchards. The City has six parks, 35 churches, 58 restaurants, six shopping areas, an 18 hole golf course, a cultural arts center, a six-screen movie theater, bowling alley and a theater group. The City is currently constructing a new state of the art Selma Cultural Arts Center which will host local plays, concerts and lecture series. Selma also has a museum, a library and a senior center.

Major community events include the Selma Raisin Festival each May; Selma's Annual Rotary Marching Band Festival in October; and a July 3rd Independence Day Celebration.

Camping, fishing and other outdoor high country activities abound nearby at Kings Canyon and Sequoia National Parks. With just a short traveling distance, residents can enjoy both the Sierra Nevada Mountains and the central Pacific Coast region.

City of Selma



RESOURCES AND APPROPRIATIONS

FUND	ESTIMATED YEAR END BALANCE	2013-14 REVENUE ESTIMATES	TRANSFERS BETWEEN FUNDS	AVAILABLE FUNDS	2013-14 EXPENDITURE BUDGET	ESTIMATED ENDING BALANCE
GENERAL FUND TYPES						
General	170,000	8,721,455	1,881,918	10,773,373	10,582,743	190,630
General Reserve						
Equipment Reserve	174,030	20,000		194,030		194,030
SPECIAL REVENUE FUNDS						
Traffic Safety		45,000	(45,000)			
Redevelopment	300	50,000		50,300	48,294	2,006
Public Safety		38,000	(38,000)			
RDA-Housing	1,000			1,000		1,000
Traffic Cong Grant (PW)	471,099			471,099		471,099
COPS 1913 Grant	10,000	100,000		110,000	93,094	16,906
Street Const & Mntc	(121,000)	142,100	1,351,883	1,372,983	1,354,512	18,471
Gas Tax		606,000	(606,000)			
LTF		447,227	(447,227)			
Measure C	996,828	548,656	(298,656)	1,246,828	622,792	624,036
Prop 1 B	20,729			20,729		20,729
Landscape Lighting	339	197,442		197,781	186,908	10,873
Abandoned Vehicle	24,568	5,000		29,568		29,568
CDBG Grant	(16,282)	477,140		460,858	446,800	14,058
Recycling Grant	32,897	4,500		37,397	6,484	30,913
Safe Routes to Schools	(4,504)	160,170		155,666	160,125	(4,459)
Weed & Seed Grant						
Healthy Cities Grant						
T-21 Grant						
Traffic & OTS Grant						
Asst to Firefighter's	27,362			27,362		27,362
Small Business Support	605			605		605
Safer Grant-Fire	(77,379)	256,770			256,770	
Brynes Grant	742			742		742
GRIP Grant	(14,902)			(14,902)		(14,902)
Foreclosed Homes Proj	42,145	5,000		47,145		47,145
Hall of Fame Program	2,040			2,040		2,040
St Asset Forfeiture Fund	930			930		930
ARRA (Fed Stimulus)						
Regional Foundation Gran	13,050			13,050		13,050
Measure S		1,425,000	(1,047,356)	377,644	377,644	
DEBT SERVICE FUNDS						
Highland D/S	118,266	135,000		253,266	117,895	135,371
Dancer II D/S	53,467	27,450		80,917	27,255	53,662
Dancer III D/S	26,948	27,450		54,398	26,243	28,155
Watermain D/S	75,300	31,946		107,246	31,483	75,763
Stillman D/S	(7,510)	25,606		18,096	25,396	(7,300)
Peasoup D/S	117,922	187,772		305,694	185,722	119,972
Briarwood D/S	57,399	48,760		106,159	48,355	57,804
Theater D/S	58,342	31,930		90,272	31,150	59,122

FUND	ESTIMATED YEAR END BALANCE	2013-14 REVENUE ESTIMATES	TRANSFERS BETWEEN FUNDS	AVAILABLE FUNDS	2013-14 EXPENDITURE BUDGET	ESTIMATED ENDING BALANCE
Successor Agency D/S	640,567	760,720		1,401,287	847,284	554,003
Successor-Theater	174,161			174,161		174,161
Successor-Industrial	70,636	291,814		362,450	205,250	157,200
Successor-Housing	(90,250)			(90,250)		(90,250)
CAPITAL PROJECTS FUNDS						
Dev Impact Traffic & Strs	348,772	83,892		432,664		432,664
Dev Impact Police	157,327	90,000		247,327		247,327
Dev Impact Fire	246,465	8,400		254,865		254,865
Dev Impact City	479,254	150,000		629,254		629,254
Dev Impact St Drain	(260,255)	108,750		(151,505)		(151,505)
Dev Impact Sewer	827,299	90,000		917,299		917,299
Dev Impact Parks	9,328	125,275		134,603	2,636	131,967
Long Range Planning	(282,800)	10,000		(272,800)		(272,800)
Dev Impact Public Use	60,677	17,000		77,677		77,677
City Hall Construction	19,764					
Northeast Specific Plan	80,722			80,722		80,722
South Selma Spec. Plan	(78,658)			(78,658)		(78,658)
Amberwood Spec. Plan	26,604			26,604		26,604
Tutelian Specific Plan	(1,642)			(1,642)		(1,642)
Selma Crossing Project	(18,156)			(18,156)		(18,156)
Brandywine Project	1,445			1,445		1,445
Floral/99/Highland PSR						
Wal Mart EIR	129,401			129,401		129,401
CalTrans Mitigation	143,392			143,392		143,392
Cultural Arts Construct	781,772	500,000		1,281,772	1,281,772	
Successor-General	9,225			9,225		9,225
Successor-Industrial	7,406			7,406		7,406
Successor-Housing Proj	32,500			32,500		32,500
Successor-Housing	96,771			96,771		96,771
ENTERPRISE FUNDS						
Ambulance	59,000	1,787,900	(751,562)	1,095,338	1,036,338	59,000
Pioneer Village	197,396	29,500		226,896	62,745	164,151
Garbage Service	200,000	1,150,000		1,350,000	1,150,000	200,000
Cultural Arts	(13,683)	16,900		3,217	29,040	(25,823)
	6,309,171	18,985,525		25,095,541	19,244,730	6,107,581
INTERNAL FUNDS						
Insurance	25,000	2,201,800		2,226,800	2,207,380	19,420
Fleet	200	673,000		673,200	671,815	1,385
Building & Utility	200	816,209		816,409	810,935	5,474
Overhead	200	175,569		175,769	166,594	9,175
Data Processing	200	348,985		349,185	347,794	1,391
	25,800	4,215,563		4,241,363	4,204,518	36,845
	6,334,971	23,201,088		29,336,904	23,449,248	6,144,426

INTERFUND TRANSFERS

FUND	AMOUNT	NET FUND ADJUSTMENT	TRANSFER DESCRIPTION
General Fund	38,000		From Public Safety
General Fund	45,000		From Traffic Safety
General Fund	1,047,356		From Measure S
General Fund	751,562		From Ambulance
General Fund	0	1,881,918	To Reserve
Reserve	0	0	From General Fund
Traffic Safety	(38,000)	(38,000)	To General Fund
Public Safety	(45,000)	(45,000)	To General Fund
Measure S	(1,047,356)	(1,047,356)	To General Fund
Ambulance Fund	(751,562)	(751,562)	To General Fund
Street Const & Mntc	606,000		From Gas Tax
Street Const & Mntc	447,227		From LTF
Street Const & Mntc	298,656	1,351,883	From Measure C
Gas Tax	(606,000)	(606,000)	To Street Const & Mntc
LTF	(447,227)	(447,227)	To Street Const & Mntc
Measure C	(298,656)	(298,656)	To Street Const & Mntc

EXPENDITURES BY TYPE OF EXPENSE FY 2013-2014

	<u>SALARY</u>	<u>BENEFITS</u>	<u>M & O</u>	<u>MEETINGS</u>	<u>DEBT</u>	<u>CAPITAL</u>	<u>TOTAL</u>
Legislative							
Council	18,000	45,295	20,186	2,375			85,856
City Attorney			120,000				120,000
City Clerk	48,250	29,572	27,074	1,855			106,751
Sub Total	66,250	74,867	167,260	4,230			312,607
Administration							
Manager's Office	75,183	35,841	23,540	3,300			137,864
Economic Develop.	132,861	69,162	56,255	29,230			287,508
Sub Total	208,044	105,003	79,795	32,530			425,372
Administrative Services							
Human Resources	95,623	55,549	61,639	600			213,411
Sub Total	95,623	55,549	61,639	600			213,411
Finance							
General Accounting	60,844	44,698	179,739	3,750			289,031
Treasurer	103,386	70,251	62,155	100			235,892
Recycling	9,868	6,315	9,961	2,000			28,144
Sub Total	174,098	121,264	251,855	5,850			553,067
Police							
Administration	815,462	458,926	316,969	10,400			1,601,757
Field Operations	1,706,096	909,720	810,013	17,400	64,600	32,000	3,539,829
Sub Total	2,521,558	1,368,646	1,126,982	27,800	64,600	32,000	5,141,586
Fire							
Fire	1,549,732	755,722	550,274	16,245	106,436	26,800	3,005,209
Ambulance			1,000,000		20,310		1,020,310
Sub Total	1,549,732	755,722	1,550,274	16,245	126,746	26,800	4,025,519
Community Development							
Planning	61,831	38,970	41,101	4,000			145,902
Building	87,412	56,663	68,171	2,250			214,496
Sub Total	149,243	95,633	109,272	6,250			360,398
Recreation & Community Service							
Community Services	14,604	8,967	130,697	595	2,550		157,413
Senior Citizens	30,265	11,989	67,197	325			109,776
Cultural Arts	52,146	15,974	39,650			1,281,772	1,389,542
Sports	20,639	11,059	14,146	35			45,879
Sub Total	117,654	47,989	251,690	955	2,550	1,281,772	1,702,610
Public Works							
Engineering	10,716	7,659	118,322	2,000			138,697
Parks	186,845	126,351	345,098	4,000	30,783		693,077
Streets	235,507	155,448	644,398	3,250	315,909		1,354,512
Sub Total	433,068	289,458	1,107,818	9,250	346,692		2,186,286
Successor Agency							
Successor Agency			365,000			687,534	1,052,534
Sub Total			365,000			687,534	1,052,534
Non-Department			1,512,000		537,623		2,049,623
Capital						1,221,717	1,221,717
Total	<u>5,315,270</u>	<u>2,914,131</u>	<u>6,583,585</u>	<u>103,710</u>	<u>1,078,211</u>	<u>3,249,823</u>	<u>19,244,730</u>

EXPENDITURE SUMMARY BY FUND AND DEPARTMENT 2013-2014

EXPENDITURE SUMMARY BY FUND AND DEPARTMENT 2013-2014

FUND NAME	GENERAL FUND	SUCCESSOR FUND	STREETS FUNDS	LLMD VARIOUS	GRANTS VARIOUS	ASSMT FUND	MEASURE FUND	SMEASURE C FUND	DEV IMP FUNDS	CDBG FUND	PARK FEE FUND	AMB FUND	PIONEER FUND	GARBAGE FUND	ARTS COUN/CON FUND	TOTAL
City Council	85,856															85,856
City Attorney	120,000															120,000
City Clerk	106,751															106,751
Legislative	312,607	0	0	0	0	0	0	0	0	0	0	0	0	0	0	312,607
Manager's Office	137,864															137,864
Economic Development	239,214	48,294														287,508
Administration	377,078	48,294	0	0	0	0	0	0	0	0	0	0	0	0	0	425,372
Human Resources	213,411															213,411
Admin Services	213,411	0	0	0	0	0	0	0	0	0	0	0	0	0	0	213,411
General Accounting	289,031															289,031
Treasurer	219,864											16,028				235,892
Recycling	21,660				6,484											28,144
Finance	530,555	0	0	0	6,484	0	0	0	0	0	0	16,028	0	0	0	553,067
Support Services	1,439,230						162,527									1,601,757
Field Operations	3,321,483				93,094		125,252									3,539,829
Police	4,760,713	0	0	0	93,094	0	287,779	0	0	0	0	0	0	0	0	5,141,586
Fire	2,658,574				256,770		89,865									3,005,209
Ambulance												1,020,310				1,020,310
Fire	2,658,574	0	0	0	256,770	0	89,865	0	0	0	0	1,020,310	0	0	0	4,025,519
Planning	145,902															145,902
Building	214,496															214,496
Comm Development	360,398	0	0	0	0	0	0	0	0	0	0	0	0	0	0	360,398
Recreation	94,668												62,745			157,413
Senior Citizens	109,776															109,776
Cultural Arts	78,730														1,310,812	1,389,542
Sports	45,879															45,879
Comm Services	329,053	0	0	0	0	0	0	0	0	0	0	0	62,745	0	1,310,812	1,702,610
Engineering	130,697							8,000								138,697
Parks	503,533			186,908							2,636					693,077
Streets			1,354,512													1,354,512
Public Works	634,230	0	1,354,512	186,908	0	0	0	8,000	0	0	2,636	0	0	0	0	2,186,286
Successor Agency		1,052,534														1,052,534
Non-Departmental	406,124					493,499								1,150,000		2,049,623
Capital Projects					160,125		614,792			446,800						1,221,717
Grand Total	10,582,743	1,100,828	1,354,512	186,908	516,473	493,499	377,644	622,792	0	446,800	2,636	1,036,338	62,745	1,150,000	1,310,812	19,244,730

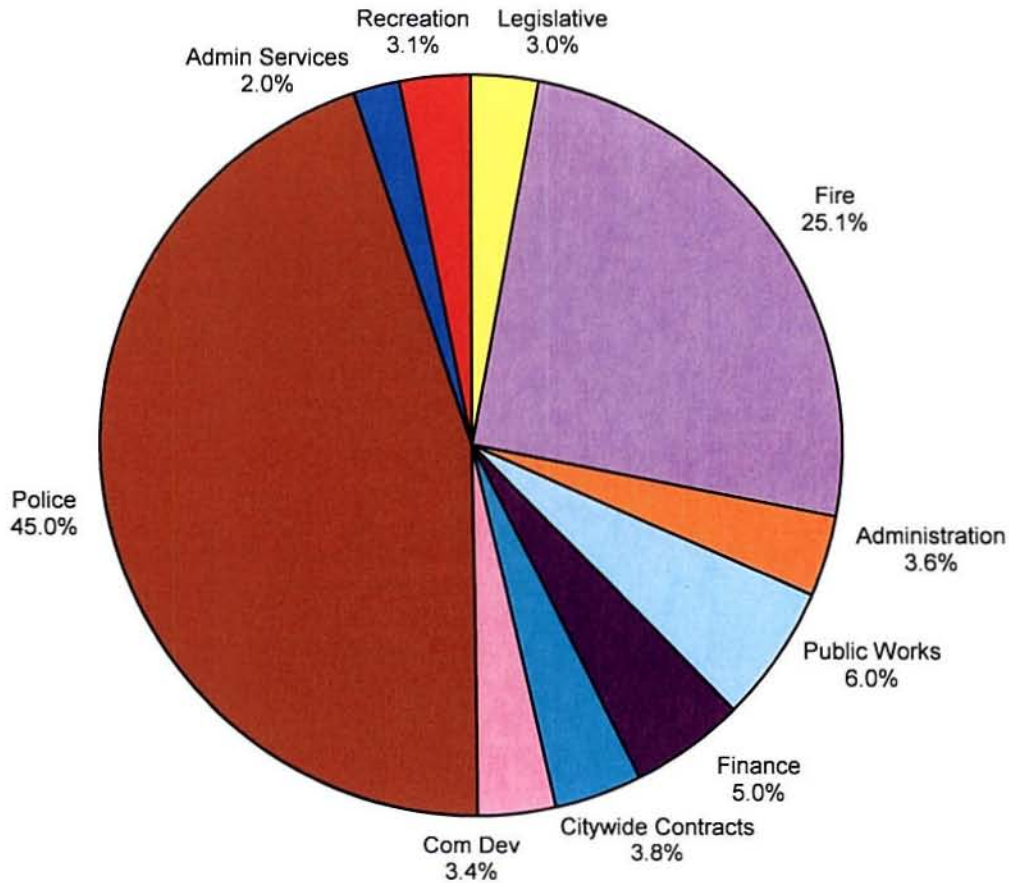
2013-2014 EXPENDITURE FUNDING

	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ESTIMATED	2013-2014 BUDGETED
<u>GENERAL FUND</u>						
Public Safety Services	6,272,452	5,567,741	5,030,316	5,334,659	6,543,472	7,419,287
Development Services	540,013	315,046	181,457	180,258	280,623	360,398
Community Services	1,189,224	735,405	565,052	623,730	890,122	963,283
Support Services	1,048,204	873,825	816,829	849,106	1,003,914	1,121,044
Legislative	351,681	285,018	334,034	327,011	273,832	312,607
Non-Department	734,064	406,878	349,055	240,109	404,126	406,124
Total	10,135,638	8,183,913	7,276,743	7,554,873	9,396,089	10,582,743
<u>EQUIPMENT REPLACEMENT</u>						
Public Safety Services	30,050				0	0
Development Services						
Community Services						
Non-Department						
Total	30,050	0	0	0	0	0
<u>RDA & RDA HOUSING</u>						
Development Services	47,783	60,658	72,076	69,835		
Support Services	120,368	136,456	148,810	144,688	58,605	48,294
Legislative	2,113	5,153	15,382	12,750	690	
Non-Department						
Total	170,264	202,267	236,268	227,273	59,295	48,294
<u>STREETS</u>						
Development Services						
Community Services	1,449,248	1,344,016	5,322,466	1,333,749	1,294,892	1,354,512
Legislative						
Total	1,449,248	1,344,016	5,322,466	1,333,749	1,294,892	1,354,512
<u>T-21 & ISTE</u>						
Development Services	130,977	856,132				
<u>LLMD</u>						
Community Services	73,615	161,887	164,759	198,368	173,518	186,908
Development Services						
Legislative						
Total	73,615	161,887	164,759	198,368	173,518	186,908
<u>CDBG</u>						
Development Services	45,654	339,548	262,496	514,057	263,606	446,800
<u>ARRA-FED STIMULUS</u>						
Public Safety Services		73,115	141,880	147,385		
Development Services		561,899	1,265,477	1,234,258	930,226	
		635,014	1,407,357	1,381,643	930,226	0
<u>WEED & SEED GRANT</u>						
Public Safety Services						
Community Services		2,311				
Legislative						
Total	0	2,311	0	0	0	0
<u>HEALTHY CITIES GRANT</u>						
Community Services	21,130	11,443	3,609		0	0

	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ESTIMATED	2013-2014 BUDGETED
<u>OTHER GRANTS</u>						
Public Safety Services	238,085	247,093	348,921	173,047	385,049	349,864
Development Services						
Support Services	2,092	2,875	190	2,220	5,378	6,484
Legislative						
Community Services	271,940	119,966	51,770			782,917
Total	512,117	369,934	400,881	175,267	390,427	1,139,265
<u>MEASURE S</u>						
Public Safety Services	366,028	401,188	458,794	488,135	429,523	377,644
<u>ASSESSMENT D/S (various)</u>						
Non-Department	500,554	508,008	536,705	552,765	589,792	493,499
<u>STREETS & TRAFFIC</u>						
Community Services	210,874					
Non-Department						
Total	210,874	0	0	0	0	0
<u>CITY IMPACT</u>						
Public Safety Services	53,812					
Support Services	27,155	10,996	400			
Non-Department						
Total	80,967	10,996	400	0	0	0
<u>STORM DRAINS</u>						
Community Services						
Development Services						
Legislative						
Total	0	0	0	0	0	0
<u>ARTS CONSTRUCTION</u>						
Community Services			169,206	219,662	1,053,001	1,281,772
<u>SUCCESSOR AGENCY</u>						
Non Department				401,156	478,505	1,052,534
<u>SEWERS</u>						
Development Services						
<u>PARKS</u>						
Community Services	8,280	17,406	1,087	2,479	452,651	2,636
Development Services						
Legislative						
Total	8,280	17,406	1,087	2,479	452,651	2,636
<u>LONG RANGE PLANNING</u>						
Development Services	129,402	75,687	27,389	1,044		
<u>VARIOUS SPECIFIC PLANS</u>						
Development Services	202,937	91,730	197,081	129,767	19,512	
<u>OTHER CAPITAL</u>						
Non-Department						

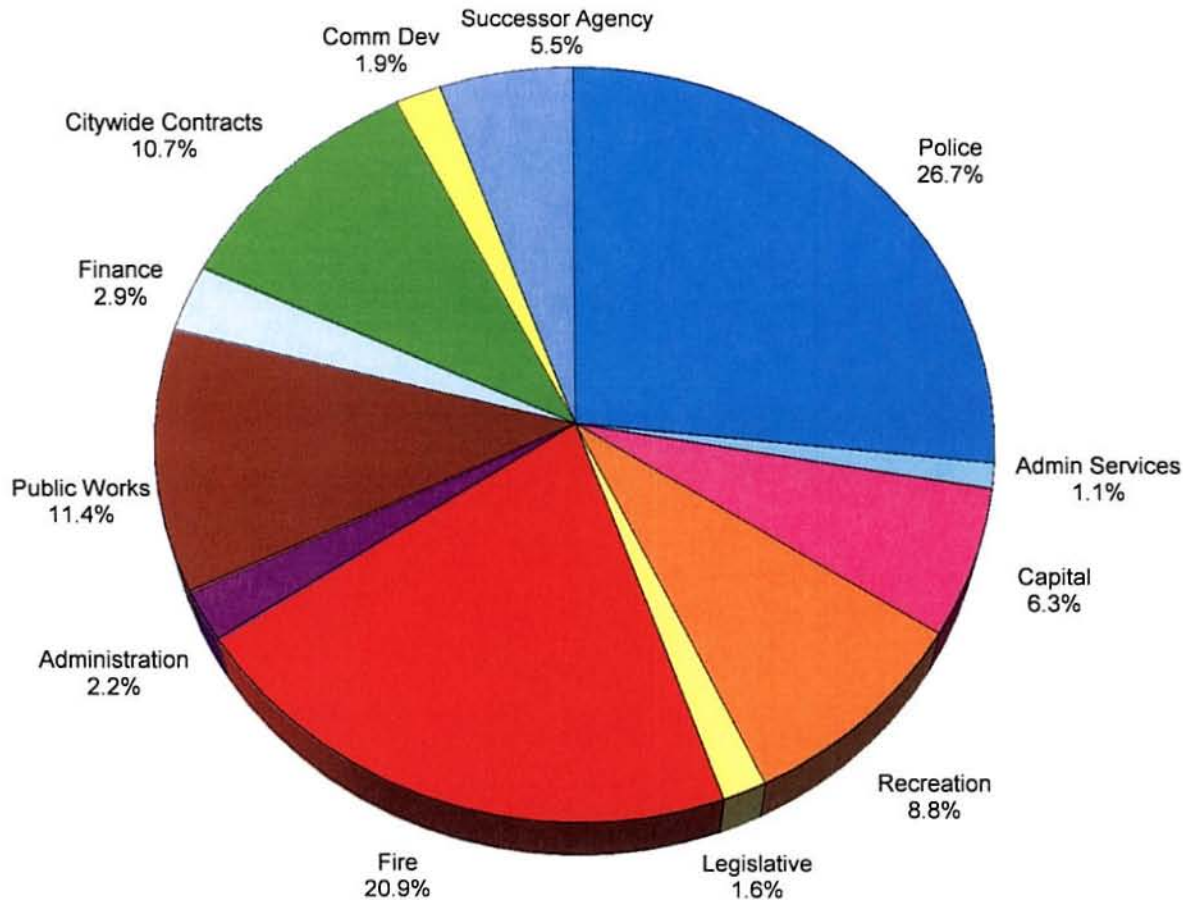
	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ESTIMATED	2013-2014 BUDGETED
<u>AMBULANCE</u>						
Public Safety Services	1,520,779	1,853,363	1,791,497	1,838,562	1,033,641	1,020,310
Support Services	13,684	16,766	13,347	12,215	13,466	16,028
Legislative						
Non-Department						
Total	1,534,463	1,870,129	1,804,844	1,850,777	1,047,107	1,036,338
<u>PIONEER VILLAGE</u>						
Community Services	30,368	58,889	49,416	28,509	22,699	62,745
Legislative						
Total	30,368	58,889	49,416	28,509	22,699	62,745
<u>TRANSIT</u>						
Community Services	361,068	6,450				
<u>GARBAGE</u>						
Non-Department	1,072,880	1,107,470	1,126,737	1,224,700	1,117,719	1,150,000
<u>ARTS</u>						
Community Services	17,494	20,670	16,620	13,634	13,195	29,040
<u>GRAND TOTALS</u>	17,084,008	16,275,088	19,462,858	16,297,858	17,731,757	19,244,730

2013-14 GENERAL FUND BUDGET BY DEPARTMENT



DESCRIPTION	DIVISION TOTAL	DEPARTMENT TOTAL	DESCRIPTION	DIVISION TOTAL	DEPARTMENT TOTAL
Legislative			Community Development		
City Council	85,856		Planning	145,902	
City Attorney	120,000		Building	214,496	360,398
City Clerk	106,751	312,607	Recreation		
Administration			Cultural Arts	78,730	
Manager's Office	137,864		Sports	45,879	
Econ Development	239,214	377,078	Senior Citizens	109,776	
Administrative Services			Recreation	94,668	329,053
Human Resources	213,411	213,411	Public Works		
Finance			Engineering	130,697	
Treasurer	219,864		Parks	503,533	634,230
General Accounting	289,031		Non-Department	406,124	406,124
Recycling	21,660	530,555			
Police					
Admin & Support	1,439,230				
Operations	3,321,483	4,760,713			
Fire					
Fire	2,658,574	2,658,574			
			Grand Total	10,582,743	10,582,743

2013-14 BUDGET BY DEPARTMENT - ALL FUNDS INCLUDED



DESCRIPTION	DIVISION TOTAL	DEPARTMENT TOTAL	DESCRIPTION	DIVISION TOTAL	DEPARTMENT TOTAL
Legislative			Community Development		
City Council	85,856		Planning	145,902	
City Attorney	120,000		Building	214,496	360,398
City Clerk	106,751	312,607	Recreation		
Administration			Cultural Arts	1,389,542	
Manager's Office	137,864		Sports	45,879	
Econ Development	287,508	425,372	Senior Citizens	109,776	
Administrative Services			Recreation	157,413	1,702,610
Human Resources	213,411	213,411	Public works		
Finance			Engineering	138,697	
Treasurer	289,031		Parks	693,077	
General Accounting	235,892		Streets	1,354,512	2,186,286
Recycling	28,144	553,067	Citywide Contractual Obligations		
Police			Non-Department	2,049,623	2,049,623
Admin & Support	1,601,757		Capital		
Operations	3,539,829	5,141,586	Capital	1,221,717	1,221,717
Fire			Successor Agency	1,052,534	1,052,534
Fire	3,005,209		Grand Total	19,244,730	19,244,730
Ambulance	1,020,310	4,025,519			

2013-2014 REVENUES

	ACTUAL REVENUE 2008-2009	ACTUAL REVENUE 2009-2010	ACTUAL REVENUE 2010-2011	ACTUAL REVENUE 2011-2012	ESTIMATED REVENUE 2012-2013	BUDGETED REVENUE 2013-2014
<u>GENERAL FUND</u>						
PROPERTY TAXES						
Current Secured Property Tax	1,080,467	1,037,068	1,014,404	1,156,543	1,247,838	1,300,000
MV In-Lieu (Tax Swap)	1,707,141	1,589,307	1,572,363	1,571,854	1,616,000	1,625,000
Current Unsec. Property Tax	63,461	69,995	2,138	340	66,440	65,000
Prior Year Property Tax	1,414	4,143	12,110	11,649	6,127	2,000
Secured Supp. Property Tax	381,956	36,849	5,738	2,535	11,552	10,000
Sucessor Agency Residual				42,642	24,000	10,000
Real Property Transfer Tax	26,654	30,518	24,224	26,812	21,350	20,000
Total	3,261,093	2,767,880	2,630,977	2,812,375	2,993,307	3,032,000
OTHER TAXES						
Sales & Use Tax	2,361,135	2,108,225	2,268,709	2,775,893	2,900,000	2,945,000
Sales Tax In-Lieu (Triple Flip)	872,914	530,029	695,705	786,061	1,100,000	1,000,000
Motor Vehicle in Lieu Tax	85,021	73,805	57,870	60,728	24,500	25,000
State Off Highway License Fees	1,164					
State Highway Rental Appor						
State Homeowners Tax Relief	9,623	18,997	18,171	17,791	8,581	8,000
Other State Revenue	17,290	5,549	594	2,088		
State Booking Fee Reimbursement						
Recreation Grant						1,000
Police Grant	2,212	824		20,375	407	
Fire Grant						
Econ Development Grant						
Parks Grant						
Senior Citizens Grant	8,453	7,893	11,240	13,395		
Senior Nutrition Grant					9,144	8,100
Franchise Taxes	654,003	675,607	704,187	697,701	712,431	707,000
Transient Room Tax	216,556	181,260	164,529	175,905	130,000	150,000
Business Licenses	152,337	151,060	159,647	143,933	126,500	120,000
Total	4,380,708	3,753,249	4,080,652	4,693,870	5,011,563	4,964,100
LICENSES AND PERMITS						
Animal Licenses	12,090	11,924	12,187	11,682	11,787	11,000
Building Permits	61,052	149,882	70,917	137,078	100,500	200,000
Plumbing Permits	8,589	14,736	5,357	10,242	8,950	15,000
Electrical Permits	7,615	17,324	7,609	13,134	10,000	18,000
Mechanical Permits	4,443	12,711	7,191	10,685	8,150	13,000
Yard Sale Permits	15,630	14,810	14,610	15,330	13,800	12,000
Other License & Permits	1,490	1,095	1,355	1,215	2,144	680
Total	110,909	222,482	119,226	199,366	155,331	269,680
FINES AND FORFEITURES						
Criminal Code Fines	1,200	952	1,074	602	300	500
Parking Fines	18,035	9,976	4,996	3,366	2,300	2,000
Total	19,235	10,928	6,070	3,968	2,600	2,500
REVENUE FROM PROPERTY/MONEY						
Investment Earnings	22,844	3,602	2,561	4,380	14,000	10,000
Sales	11,666	4,750	3,519	4,448	12,117	1,500
Rentals	10,381	10,233	10,717	11,163	11,663	21,100
Total	44,891	18,585	16,797	19,991	37,780	32,600

	ACTUAL REVENUE 2008-2009	ACTUAL REVENUE 2009-2010	ACTUAL REVENUE 2010-2011	ACTUAL REVENUE 2011-2012	ESTIMATED REVENUE 2012-2013	BUDGETED REVENUE 2013-2014
CHARGES FOR CURRENT SERVICES						
Animal Shelter Fees	3,235	3,895	3,395	1,460	3,000	5,000
Bicycle Licenses		3	2	1	57	
Building Plan Check Fees	24,500	89,749	33,328	45,569	44,435	108,500
DUI-Accident/Incident Invest	39,919	34,633	31,007	28,865	29,000	26,000
Engineering & Inspection Fees	10,220	220	220	135		275
Final Subdivision Map Fee						
Bus Lic Appl & Admin Fee	23,610	24,515	24,059	23,210	21,930	18,000
MDA Recovery Fees		1,305	1,695	1,500	900	1,000
Other Services						
Planning Fees	57,265	43,600	59,631	52,731	53,317	48,300
Recreation Fees	62,657	41,670	25,773	35,373	23,787	26,300
Safety Service Fees	98,476	101,106	83,479	65,054	52,503	62,100
Senior Nutrition	10,432	10,112	12,335	12,512	10,700	10,800
Special Business Permit Fee						
Special Event Application Fee						
Weed Abatement	1,395	1,445	1,425	21,693	665	7,000
Total	331,709	352,253	276,349	288,103	240,294	313,275
OTHER REVENUES						
Reimb Cal Water Hookups	3,530	3,530	3,530	3,530	861	800
Revenue from Other Sources	171,506	30,783	71,359	29,839	58,045	19,500
Reimbursements	168,756	98,391	81,703	95,930	110,000	87,000
Total	343,792	132,704	156,592	129,299	168,906	107,300
Total General Fund	8,492,337	7,258,081	7,286,663	8,146,972	8,609,781	8,721,455
<u>GENERAL RESERVE</u>						
Investment Earnings	(236)	(70)	(2)	1		
Total	(236)	(70)	(2)	1	0	0
<u>EQUIPMENT RESERVE</u>						
Investment Earnings	1,063	439	331	347		
Miscellaneous Revenue	49,653	20,000	25,460	20,000	20,000	20,000
Total	50,716	20,439	25,791	20,347	20,000	20,000
<u>TRAFFIC SAFETY</u>						
Vehicle Code Fines	134,829	120,212	87,138	83,059	45,000	45,000
Total	134,829	120,212	87,138	83,059	45,000	45,000
<u>REDEVELOPMENT</u>						
Investment Earnings	(1,534)	(475)	(623)	25		
Reimbursement	132,367	163,798	184,911	201,687		50,000
Total	130,833	163,323	184,288	201,712	0	50,000
<u>PUBLIC SAFETY FUNDS</u>						
Local Public Safety Tax	37,507	34,913	36,211	33,611	39,000	38,000
Total	37,507	34,913	36,211	33,611	39,000	38,000

	ACTUAL REVENUE 2008-2009	ACTUAL REVENUE 2009-2010	ACTUAL REVENUE 2010-2011	ACTUAL REVENUE 2011-2012	ESTIMATED REVENUE 2012-2013	BUDGETED REVENUE 2013-2014
<u>REDEVELOPMENT-HOUSING</u>						
Investment Earnings	(153)	(39)	(57)	(13)		
Reimbursement	43,141	38,290	43,329	51,156		0
Total	42,988	38,251	43,272	51,143	0	0
<u>TRAFFIC CONGESTION GRANT</u>						
Investment Earnings	1,083	1,058	1,303	1,223	1,400	
Grant Revenue	197,045	211,049				0
Total	198,128	212,107	1,303	1,223	1,400	0
<u>COPS (AB 1913) GRANT</u>						
Investment Earnings	96	63	1,237	152		
Grant Revenue	100,000	100,000	100,043	100,000	100,000	100,000
Total	100,096	100,063	101,280	100,152	100,000	100,000
<u>STREET CONSTR. & MNTC.</u>						
Investment Earnings	(12,396)	(5,649)	4,330	(2,632)		
Encroachment Permits	1,860	960	1,020	7,135	2,035	1,500
Street Blocking Permits	360	315	350	350	200	100
Fence Variance Permits	525	350	710	700	750	500
Street Sweeping	159,763	160,420	160,561	160,423	148,500	140,000
Transportation Permits	542	320	560	192	276	
Misc Revenue	12,299	16,667	268,889	8,599	516	
Grant Revenue						
Total	162,953	173,383	436,420	174,767	152,277	142,100
<u>GAS TAX</u>						
Investment Earnings	51	41	64	89	44	
State Gas Tax - 2103			221,879	277,812	226,000	270,000
State Gas Tax - 2105.	115,475	127,116	120,231	99,911	100,875	100,000
State Gas Tax - 2106	66,967	73,896	68,489	59,954	76,790	76,000
State Gas Tax - 2107	138,111	169,419	160,576	144,407	158,966	155,000
State Gas Tax - 2107.5	15,644	5,000	5,000		5,000	5,000
Total	336,248	375,472	576,239	582,173	567,675	606,000
<u>LOCAL TRANSPORTATION FUNDS</u>						
Investment Earnings	342	49	183	128	100	
LTF - Art 3 Pedestrian & Bicycle	16,438	13,782	11,729	12,375	13,709	14,180
LTF - Art 8 Streets & Roads	349,948	23,727	352,567	390,177	483,719	433,047
Total	366,728	37,558	364,479	402,680	497,528	447,227
<u>MEASURE C</u>						
Investment Earnings	15,293	282	607	1,290	1,000	
County-Measure C Street Maint	214,123	192,926	202,188	222,362	218,000	244,254
County-Measure C ADA	7,146	6,435	6,743	7,404	7,500	8,549
County-Measure C Flex Fund	241,819	230,289	242,293	268,295	274,000	295,853
Misc Revenue		800	200			
Total	478,381	430,732	452,031	499,351	500,500	548,656

	ACTUAL REVENUE 2008-2009	ACTUAL REVENUE 2009-2010	ACTUAL REVENUE 2010-2011	ACTUAL REVENUE 2011-2012	ESTIMATED REVENUE 2012-2013	BUDGETED REVENUE 2013-2014
<u>PROP 1B</u>						
Prop 1B Funds	99,725		319,321			
	99,725	0	319,321	0	0	0
<u>LANDSCAPE MAINTENANCE</u>						
LLMD-Nelson East 6645	12,766	29,463	28,882	28,575	27,482	35,791
LLMD-Nelson West 6646	12,892	37,735	39,435	39,004	37,623	53,088
LLMD-Dinuba Ave 6647	2,513	14,386	14,977	14,670	14,252	17,490
LLMD-McCall Ave 6648	6,432	18,007	19,032	18,725	18,106	21,917
LLMD-Suncrest 6639	7,180	8,278	7,808	7,501	7,429	10,175
LLMD-Blossom Ranch 6641	2,827	5,688	5,650	5,344	5,376	6,496
LLMD-Sundance 6649	3,413	11,777	19,496	11,726	11,520	14,930
LLMD-Rosewood 6642	16,220	22,249	31,926	31,369	30,242	30,659
LLMD-Jordan Villa 6651						
LLMD-Corvino # 3 6653			271			
LLMD-Royal Country 6654	3,875	5,286	5,146	5,110	5,153	6,896
LLMD-Valley View						
LLMD-Country Rose Estates						
LLMD-Lennar of Fresno						
Total	68,118	152,869	172,623	162,024	157,183	197,442
<u>ABANDONED VEHICLE ABATEMENT</u>						
Investment Earnings	186	77	68	64		
Abandoned Vehicle Abatement	24,245	6,395			5,000	5,000
Total	24,431	6,472	68	64	5,000	5,000
<u>COMMUNITY DEVELOPMENT BLOCK GRANT</u>						
CDBG - County	45,654	308,585	263,627	524,068	222,229	477,140
Total	45,654	308,585	263,627	524,068	222,229	477,140
<u>RECYCLING GRANT</u>						
Investment Earnings	295	100	81	88		
Grant Funds	6,085	5,000		13,010		4,500
Misc Revenue						
Total	6,380	5,100	81	13,098	0	4,500
<u>SAFE ROUTE TO SCHOOL GRANT</u>						
Grant Funds	89,962	(45,566)	6,218		1,512	160,170
Total	89,962	(45,566)	6,218	0	1,512	160,170
<u>BUREAU OF JUSTICE GRANTS</u>						
Investment Earnings						
Grant Funds						
Total	0	0	0	0	0	0
<u>HEALTHY CITIES GRANT</u>						
Investment Earnings	175	43	1		731	
Grant Funds	20,000					
Total	20,175	43	1	0	731	0

	ACTUAL REVENUE 2008-2009	ACTUAL REVENUE 2009-2010	ACTUAL REVENUE 2010-2011	ACTUAL REVENUE 2011-2012	ESTIMATED REVENUE 2012-2013	BUDGETED REVENUE 2013-2014
<u>T-21 GRANT</u>						
Investment Earnings	(489)	(241)	132			
Grant Funds	130,977	724,536				
Total	130,488	724,295	132	0	0	0
<u>FEMA GRANT</u>						
Investment Earnings	21		(4)		15,634	
Grant Funds	21,280		73,110			
Total	21,301	0	73,106	0	15,634	0
<u>TRAFFIC GRANT</u>						
Grant Funds	52,835	62,614	58,924	28,697	8,624	
Total	52,835	62,614	58,924	28,697	8,624	0
<u>ABC GRANT</u>						
Grant Funds		4,809		2,072		
Total	0	4,809	0	2,072	0	0
<u>HOMELAND SECURITY GRANT</u>						
Investment Earnings						
Grant Funds	40,815	19,443	27,592	56,809	26,809	
Total	40,815	19,443	27,592	56,809	26,809	0
<u>BRYNES GRANT</u>						
Investment Earnings	(5)	131	32	4		
Grant Funds	4,487	57,203				
Total	4,482	57,334	32	4	0	0
<u>GRIP GRANT</u>						
Investment Earnings			88			
Grant Funds	26,341	32,188	49,668	13,893		
Total	26,341	32,188	49,756	13,893	0	0
<u>ADA CALMET GRANT</u>						
Grant Funds			10,000			
Total	0	0	10,000	0	0	0
<u>SAFER FIRE GRANT</u>						
Grant Funds						256,770
Total	0	0	0	0	0	256,770
<u>ABANDONED HOMES REGISTRATION</u>						
Investment Earnings	28	52	76	88		
Abandoned Homes Repair	17,800	17,400	15,600	12,800	8,000	5,000
Reimbursements	3,219	759	525			
Total	21,047	18,211	16,201	12,888	8,000	5,000
<u>HALL OF FAME</u>						
Investment Earnings	4	3	2	6		
Program revenue	4,470	4,349	1,842	7,587	6,709	0
Total	4,474	4,352	1,844	7,593	6,709	0

	ACTUAL REVENUE 2008-2009	ACTUAL REVENUE 2009-2010	ACTUAL REVENUE 2010-2011	ACTUAL REVENUE 2011-2012	ESTIMATED REVENUE 2012-2013	BUDGETED REVENUE 2013-2014
<u>STATE ASSET FORFEITURE FUND</u>						
Investment Earnings	2	3	2	2		
Forfeiture revenue	920					
Total	922	3	2	2	0	0
<u>ARRA Federal Stimulus Funds</u>						
Grant funds		555,714	1,156,456	1,354,168	925,531	
Total	0	555,714	1,156,456	1,354,168	925,531	0
<u>CHRP GRANT</u>						
Investment Earnings						
Grant Funds		67,957	125,629	141,761	93,967	0
Total	0	67,957	125,629	141,761	93,967	0
<u>REGIONAL FOUNDATION GRANT</u>						
Grant Funds				9,990		
Total	0	0	0	9,990	0	0
<u>MEASURE S</u>						
Investment Earnings						
County-Measure S Revenue	1,074,753	1,103,883	1,189,934	1,272,164	1,300,000	1,425,000
Total	1,074,753	1,103,883	1,189,934	1,272,164	1,300,000	1,425,000
<u>ASSMT 91-2 HIGHLAND DEBT SERVICE</u>						
Investment Earnings	1,072	421	273	225		
Assessment Payments	116,830	118,829	125,384	121,540	116,478	135,000
Total	117,902	119,250	125,657	121,765	116,478	135,000
<u>ASSMT 92-1 DANCER II DEBT SERVICE</u>						
Investment Earnings	619	217	146	129		
Bond Payoff	2,987					
Assessment Payments	24,835	23,540	27,499	26,668	24,675	27,450
Total	28,441	23,757	27,645	26,797	24,675	27,450
<u>ASSMT 92-1 DANCER III DEBT SERVICE</u>						
Investment Earnings	308	112	71	60		
Bond Payoff	3,956					
Assessment Payments	24,200	22,749	26,747	25,931	23,940	27,450
Total	28,464	22,861	26,818	25,991	23,940	27,450
<u>ASSMT 91-2 WATERMAIN DEBT SERVICE</u>						
Investment Earnings	698	250	186	173		
Assessment Payments	20,923	23,473	27,798	26,005	26,274	31,946
Total	21,621	23,723	27,984	26,178	26,274	31,946
<u>ASSMT 91-2 STILLMAN DEBT SERVICE</u>						
Investment Earnings	(161)	(50)	(45)	(42)		
Assessment Payments	27,762	27,957	28,096	28,164	26,776	25,606
Total	27,601	27,907	28,051	28,122	26,776	25,606

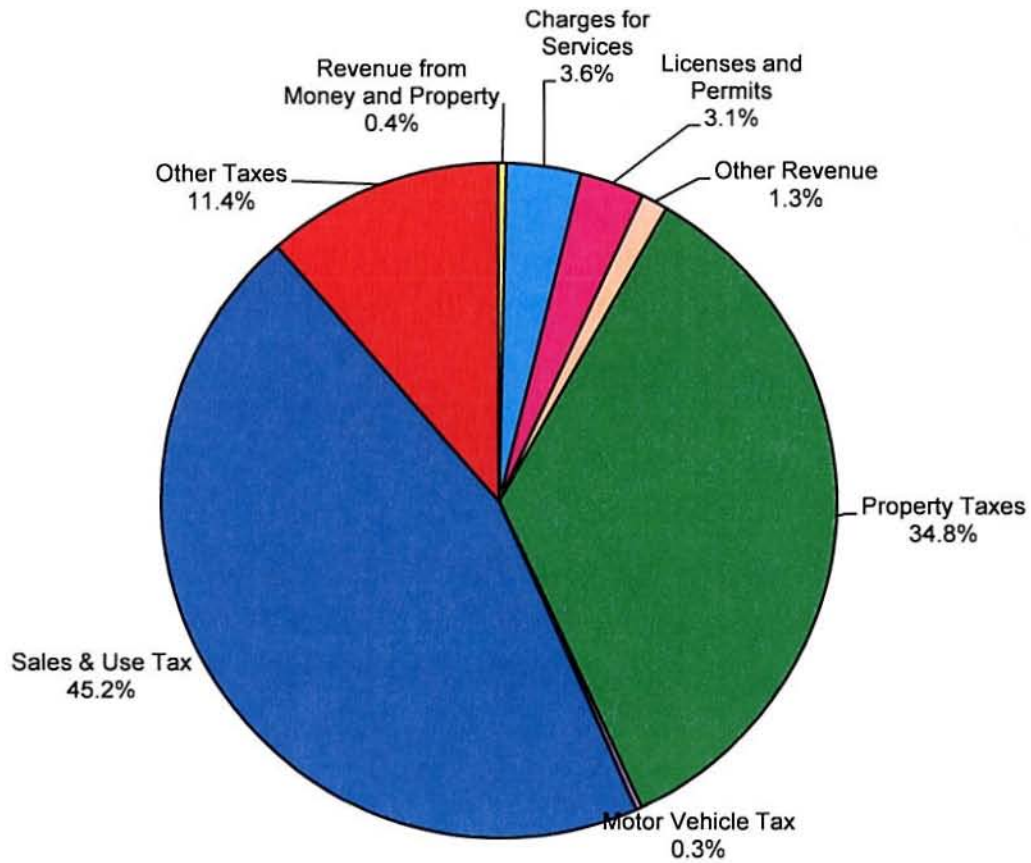
	ACTUAL REVENUE 2008-2009	ACTUAL REVENUE 2009-2010	ACTUAL REVENUE 2010-2011	ACTUAL REVENUE 2011-2012	ESTIMATED REVENUE 2012-2013	BUDGETED REVENUE 2013-2014
<u>ASSMT 91-2 PEASOUP DEBT SERVICE</u>						
Investment Earnings	904	388	217	186		
Assessment Payments	192,177	195,189	189,934	192,298	180,794	187,772
Total	193,081	195,577	190,151	192,484	180,794	187,772
<u>ASSMT 93-1 BRIARWOOD DEBT SERVICE</u>						
Investment Earnings	899	303	185	135		
Bond Payoffs		8,433			7,499	
Assessment Payments	43,034	41,036	36,831	42,628	38,470	48,760
Total	43,933	49,772	37,016	42,763	45,969	48,760
<u>ASSMT 97-1 THEATER DEBT SERVICE</u>						
Investment Earnings	525	201	134	73		
Assessment Payments	33,025	31,741	30,441	45,692	30,851	31,930
Total	33,550	31,942	30,575	45,765	30,851	31,930
<u>SUCCESSOR AGENCY D/S</u>						
Industrial Park Payments				34,017	76,824	86,564
ROPS				367,139	401,681	965,970
Total	0	0	0	401,156	478,505	1,052,534
<u>INDUSTRIALPARK D/S</u>						
Investment Earnings				33,865		
Sales				42,352		
Total	0	0	0	76,217	0	0
<u>HOUSING D/S</u>						
Investment Earnings				1,019		
Total	0	0	0	1,019	0	0
<u>DEVELOPMENT IMPACT-STREETS & TRAFFIC</u>						
Investment Earnings	10,124	2,897	2,265	2,208		
Development Impact Fee	18,185	51,224	64,058			83,892
Development Replacement Fee						
Total	28,309	54,121	66,323	2,208	0	83,892
<u>DEVELOPMENT IMPACT - POLICE</u>						
Investment Earnings	619	278	307	340		
Development Impact Fee	30,307	67,181	6,538	26,386	18,237	90,000
Total	30,926	67,459	6,845	26,726	18,237	90,000
<u>DEVELOPMENT IMPACT - FIRE</u>						
Investment Earnings	1,674	662	555	576		
Development Impact Fee	21,000	44,478	6,739	29,431	15,442	8,400
Total	22,674	45,140	7,294	30,007	15,442	8,400
<u>DEVELOPMENT IMPACT - GENERAL FACILITIES</u>						
Investment Earnings	2,706	1,151	1,012	1,089		
Development Impact Fee	26,793	116,101	15,434	76,127	34,361	150,000
Misc Revenue						
Total	29,499	117,252	16,446	77,216	34,361	150,000

	ACTUAL REVENUE 2008-2009	ACTUAL REVENUE 2009-2010	ACTUAL REVENUE 2010-2011	ACTUAL REVENUE 2011-2012	ESTIMATED REVENUE 2012-2013	BUDGETED REVENUE 2013-2014
<u>DEVELOPMENT IMPACT-STORM DRAINS</u>						
Investment Earnings	(3,703)	(1,211)	(786)	(722)		
Development Impact Fee		48,639	10,017	50		108,750
Total	(3,703)	47,428	9,231	(672)	0	108,750
<u>DEVELOPMENT IMPACT-SEWERS</u>						
Investment Earnings	6,955	2,644	2,059	2,036		
Development Impact Fee	14,471	90,003	13,277	61,221	22,363	90,000
Total	21,426	92,647	15,336	63,257	22,363	90,000
<u>DEVELOPMENT IMPACT-PARKS</u>						
Investment Earnings	3,021	1,141	879	814		
Development Impact Fee		61,598				125,275
Total	3,021	62,739	879	814	0	125,275
<u>LONG RANGE PLANNING FEE</u>						
Investment Earnings	(1,281)	(963)	(835)	(772)		
Development Impact Fee	5,878	15,514	6,778	13,714	9,050	10,000
Total	4,597	14,551	5,943	12,942	9,050	10,000
<u>PUBLIC USE FACILITIES</u>						
Development Impact Fee	2,101	57,552	867	158		17,000
Total	2,101	57,552	867	158	0	17,000
<u>THEATER CONSTRUCTION</u>						
Reimbursement						
Total	0	0	0	0	0	0
<u>NORTHEAST SPECIFIC PLAN</u>						
Investment Earnings	888	312	224	210		
Reimbursement						
Total	888	312	224	210	0	0
<u>SOUTH SELMA SPECIFIC PLAN</u>						
Investment Earnings	(535)	(205)	(219)	(205)		
Reimbursement						
Total	(535)	(205)	(219)	(205)	0	0
<u>AMBERWOOD SPECIFIC PLAN</u>						
Investment Earnings	28	75	86	69		
Reimbursement	50,000	100,000				
Total	50,028	100,075	86	69	0	0
<u>TUTELIAN SPECIFIC PLAN</u>						
Investment Earnings	98	(2)	(5)	(4)		
Reimbursement	26,550					
Total	26,648	(2)	(5)	(4)	0	0

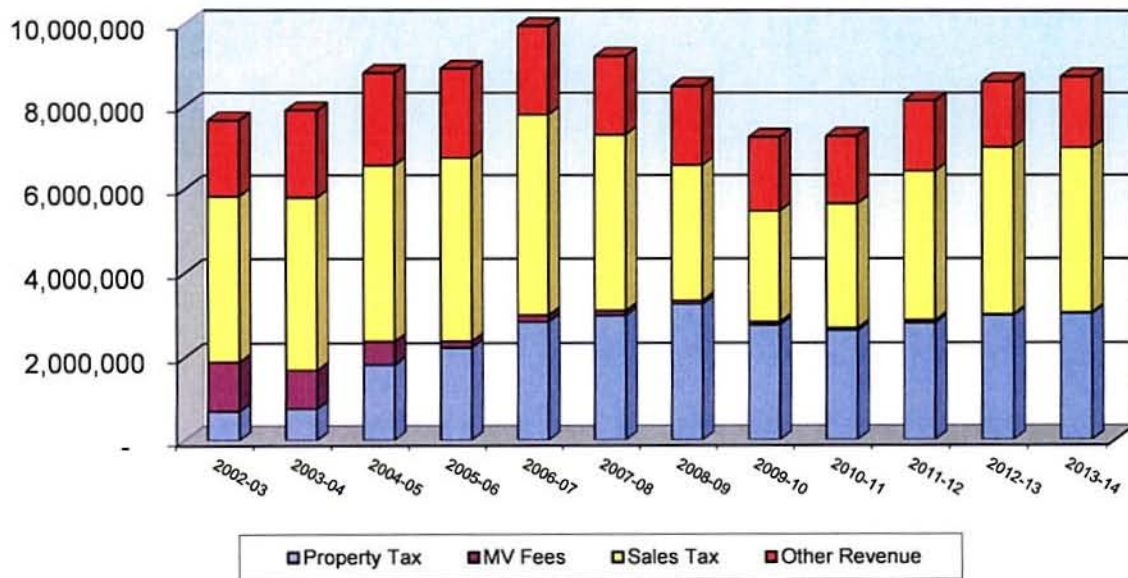
	ACTUAL REVENUE 2008-2009	ACTUAL REVENUE 2009-2010	ACTUAL REVENUE 2010-2011	ACTUAL REVENUE 2011-2012	ESTIMATED REVENUE 2012-2013	BUDGETED REVENUE 2013-2014
<u>SELMA CROSSING PROJECT</u>						
Investment Earnings	564	111	(33)	(279)		
Reimbursement	72,500			150,000	134,114	
Total	73,064	111	(33)	149,721	134,114	0
<u>BRANDYWINE PROJECT</u>						
Investment Earnings	16	5	4	4		
Reimbursement						
Total	16	5	4	4	0	0
<u>WALMART EIR</u>						
Investment Earnings	1,425	500	360	336		
Reimbursement						
Total	0	500	360	336	0	0
<u>CALTRANS MITIGATION</u>						
Investment			100	373		
Reimbursement			142,919			
Total	0	0	143,019	373	0	0
<u>CULTURAL ARTS CONSTRUCTION</u>						
Investment				684		
Revenue			435,262	938,752	543,722	500,000
Total	0	0	435,262	939,436	543,722	500,000
<u>SUCCESSOR AGENCY</u>						
Investment						
Non departmental				727,900	509,792	
Total	0	0	0	727,900	509,792	0
<u>HOUSING PROJECT</u>						
Investment Earnings				1,170		
Property Tax				139,701		
N/R Principal				1,080		
Total	0	0	0	141,951	0	0
<u>AMBULANCE ENTERPRISE</u>						
Investment Earnings	2,751	1,221	1,120	1,268		
Ambulance Payments - Customer	966,218	1,199,921	1,311,764	1,484,870	1,144,700	1,250,000
Ambulance Payments - Medicare	532,444	596,067	614,592	590,439	530,000	500,000
Ambulance Payments - Collections	6,883	2,666	4,709	3,722	2,950	2,900
Ambulance Payments - Dry Runs	30,570	24,750	27,000	27,000	27,000	27,000
Ambulance Subscription Fees		6,120	9,990	8,180	8,000	8,000
Special Event						
Copy Charge (Report)	15	15				
Donations & Misc Revenue		134,920				
Reimbursement	9,256	2,049	1,102			
Total	1,548,137	1,967,729	1,970,277	2,115,479	1,712,650	1,787,900

	ACTUAL REVENUE 2008-2009	ACTUAL REVENUE 2009-2010	ACTUAL REVENUE 2010-2011	ACTUAL REVENUE 2011-2012	ESTIMATED REVENUE 2012-2013	BUDGETED REVENUE 2013-2014
<u>PIONEER VILLAGE ENTERPRISE</u>						
Investment Earnings	1,962	685	700	511		
Rental - Pioneer Village	24,741	25,114	28,756	25,349	13,000	14,500
Event Admissions	5,337	8,117	6,000	4,101	16,000	15,000
Paid Advertising						
Donations & Misc Revenue	8,497	33,375	8,196	2,760	188	
Total	40,537	67,291	43,652	32,721	29,188	29,500
<u>GARBAGE ENTERPRISE</u>						
Investment Earnings	2,500	(458)	(540)	(306)		
Garbage Payment	1,072,234	1,104,735	1,122,711	1,222,090	1,180,950	1,150,000
Reimbursements						
Total	1,074,734	1,104,277	1,122,171	1,221,784	1,180,950	1,150,000
<u>CULTURAL ARTS ENTERPRISE</u>						
Investment Earnings	322	53	13	(15)		
Event Admissions	2,527	1,614	8,337	740	3,082	1,000
Paid Advertising			320			400
Snack Bar						
Sales Other						
Rental		1,020	1,640	3,608	3,025	14,500
Donations & Misc Revenue	5,500	3,900	794			1,000
Total	8,349	6,587	11,104	4,333	6,107	16,900
<u>GRAND TOTAL</u>	15,718,720	16,343,128	17,415,623	20,431,507	18,475,328	18,985,525

2013-14 GENERAL FUND REVENUE



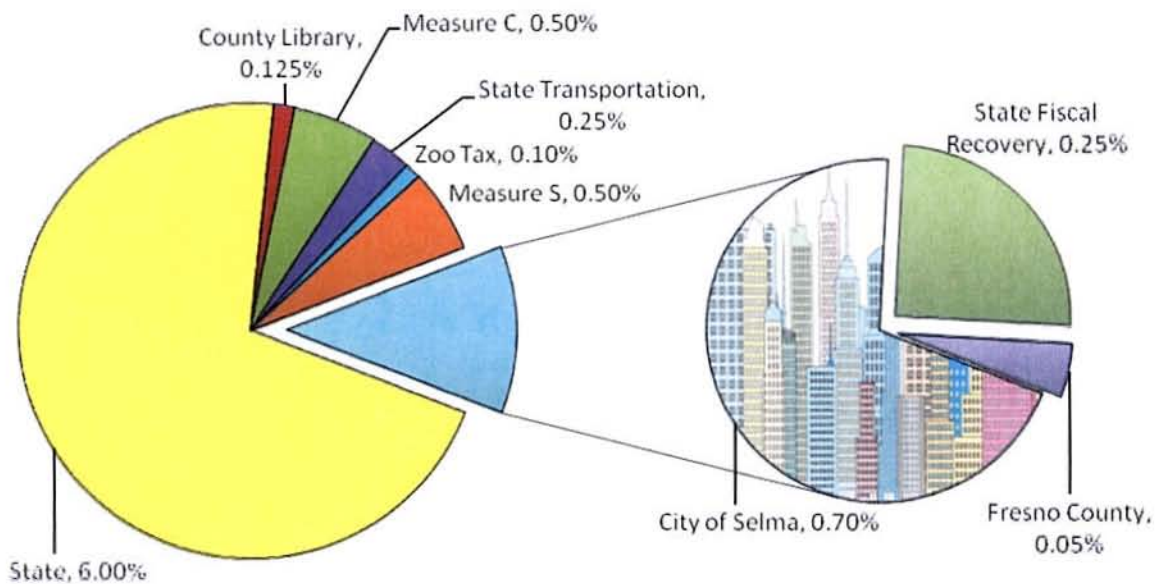
GENERAL FUND REVENUES



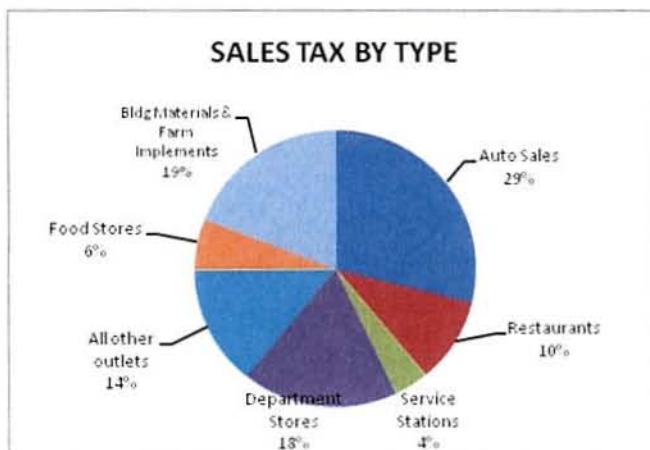
Sales Taxes

Sales and Use tax is imposed on most retail transactions. The Sales Tax Rate in the City of Selma is 8.725%. Of the 8.725%, 1.0% is for the City of Selma. The remainder is allocated as follows: State of California 6.25%, State Transportation Fund 0.25%, Fresno County Measure C 0.50%, Zoo Tax 0.10%, Fresno County Library 0.125% and Measure S .5%. Of the 1% sales tax allocated to the City of Selma only 0.70% of that money is actually remitted to the City. The State Fiscal Recovery Fund "Triple Flip" takes 0.25% and the remaining 0.05% is disbursed to the County of Fresno as per a Tax Sharing Agreement entered into between the City and County to mitigate the financial impact of annexations to both agencies. The City also receives a proportional share of Use taxes that are allocated through State and County pools.

BREAKDOWN OF SALES TAX RATE

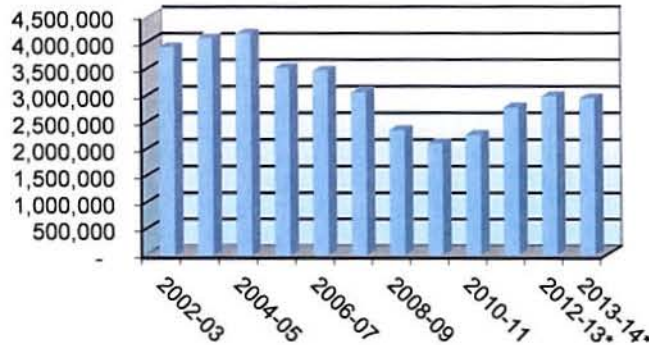


Sales taxes are the single largest revenue source for the City of Selma and are expected to account for \$2.95 million, or 34% of all General Fund revenues for 2013-14. Sales tax in Selma fell over 21% from 08-09 to 09-10 and we have slowly been coming back from the recession.



Independent of City staff estimates, MBIA, as part of their sales tax audit services, provides an annual revenue forecast. This forecast is used as a tool to assist in making these estimates.

Although we are number five in population size for Fresno County, we are number two in per capital retail sales. New car sales account for 29% of the total sales tax generated in Selma. This is largely due to the new car sales generated by our two auto malls. The two malls have eight dealerships with approximately 20 different brands of automobiles. These autos are mostly in the mid-price range and draw customers to Selma from all over the south Fresno County area, a shopping are of approximately 40 square miles.



	<u>Actual Sales Tax Revenue</u>	<u>% Growth</u>
2000-01	3,701,206	21.36%
2001-02	3,794,101	2.51%
2002-03	3,942,204	3.90%
2003-04	4,104,995	4.13%
2004-05	4,193,761	2.16%
2005-06	3,535,830	-15.69%
2006-07	3,480,591	-1.56%
2007-08	3,075,172	-11.65%
2008-09	2,361,135	-23.22%
2009-10	2,108,225	-10.71%
2010-11	2,268,709	7.61%
2011-12	2,775,893	22.36%
2012-13*	2,991,257	7.76%
2013-14*	2,945,000	-1.55%

* Estimates

TAXABLE SALES Comparison to Neighboring Cities 2011 Taxable Transactions

	Population as of 1/1/2011	Taxable Sales (1,000's)	Per Capita Spending	(rank)
Fowler	5,719	102,214	17,873	1
Selma	23,395	332,036	14,193	2
Clovis	97,218	1,278,684	13,153	3
Fresno	500,121	6,225,734	12,448	4
Unincorporated	202,859	2,450,575	12,080	5
Firebaugh	7,619	78,441	10,295	6
Kerman	13,751	103,753	7,545	7
Kingsburg	11,509	83,781	7,280	8
Coalinga	17,996	128,257	7,127	9
San Joaquin	4,025	27,246	6,769	10
Sanger	24,484	155,879	6,367	11
Reedley	24,474	138,101	5,643	12
Mendota	11,081	58,429	5,273	13
Parlier	14,656	31,351	2,139	14
Huron	6,790	14,143	2,083	15
Orange Cove	9,198	14,457	1,572	16

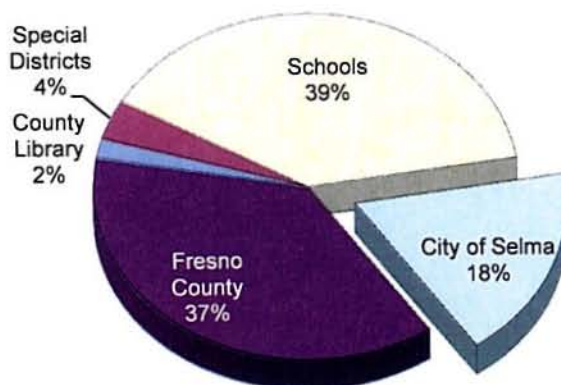
Property Taxes

Property Tax is imposed on real property (land and permanent improvements) and tangible personal property (furniture, fixtures and equipment). The general tax levy rate is 1% of assessed value, adjusted by an annual inflation factor not to exceed 2%. Property in the State of California is generally reassessed only upon change of ownership. Property in Selma is assessed by the Fresno County Assessor, except for certain public utility property, which is assessed by the State Board of Equalization. Cities and other local agencies, such as schools, special districts, and the County of Fresno share in the 1% Countywide property tax pool.

<u>Actual Property Tax</u>		<u>Percent Growth</u>
2004-05	1,819,635	-9.14%
2005-06	2,226,356	22.35%
2006-07	2,840,601	27.59%
2007-08	2,994,845	5.43%
2008-09	3,261,093	8.89%
2009-10	2,737,462	-16.06%
2010-11	2,606,808	-4.77%
2011-12	2,749,454	5.47%
2012-13	2,925,289 *	6.40%
2013-14	2,912,000 **	-0.45%
2014-15	2,970,000 **	1.99%
2015-16	3,029,000 **	1.99%
Revised Estimate		* Estimate **



Approximately 35% or \$3 million of the City's General Fund revenue is derived from local property taxes. Property tax is a major source of revenue for critical City services such as police, fire public works, recreation and parks. Half of the current property tax revenue is Vehicle Licensing Fees (VLF) that were reclassified from VLF to Property tax due to the Triple-Flip.



The City has benefited from increased property taxes over the last several years due to sales and regulations of homes in Selma. However due to the flat housing market and property reassessment property tax revenue is expected to grow at a very slow pace in the next few years.

LEGISLATIVE DEPARTMENT SUMMARY

	2010-11 Actual	2011-12 Actual	2012-13 Estimated	2013-14 Adopted
EXPENDITURES BY PROGRAM				
Council	85,084	90,084	121,986	85,856
Attorney	135,000	227,974	116,232	120,000
City Clerk	66,567	21,702	36,304	106,751
Total	286,651	339,760	274,522	312,607
EXPENDITURES BY CATEGORY				
Personnel	109,595	92,791	126,549	141,117
Maintenance & Operations	177,056	246,969	147,973	171,490
Capital				
Total	286,651	339,760	274,522	312,607
STAFFING				
Full Time	5.15		5.15	0.85
Other	5.15	5.00	5.15	5.00
Total	10.30	5.00	10.30	5.85
SOURCE OF FUNDING				
General	67,301	78,670		
Charge for Services	17,783	17,435		
Taxes	241,085	309,575	273,832	312,607
General Fund Total	258,868	327,010	273,832	312,607
RDA	27,783	12,750	690	
RDA Housing				
Grants (Various)				
Citizen's Tax Initiative				
Storm Drain Impact				
Pioneer Village				
Transit				
Development Projects				
Total	286,651	339,760	274,522	312,607

LEGISLATIVE DIVISION SUMMARY

DIVISION:	Council
DEPT. NO.	1100

	2010-11 Actual	2011-12 Actual	2012-13 Estimated	2013-14 Adopted
EXPENDITURES BY CATEGORY				
Personnel	66,721	72,091	104,480	63,295
Maintenance & Operations	18,363	17,993	17,506	22,561
Capital				
Total	85,084	90,084	121,986	85,856
STAFFING				
Full-Time				
Other	5.15	5	5.15	5
Total	5.15	5	5.15	5
SOURCE OF FUNDING				
General	67,301	81,985	121,296	85,856
RDA	17,783	8,099	690	
RDA Housing				
Grants (Various)				
Citizen's Tax Initiative				
Storm Drain Impact				
Pioneer Village				
Transit				
Development Projects				
Total	85,084	90,084	121,986	85,856

SALARIES

DIVISION: Council

DEPT. NO. 1100

Position Classification	Existing Position	Step	Rate	Months	%	2013-14 Total
Mayor	Y	City	300	12	100%	3,600
Mayor Pro Tem	Y	City	300	12	100%	3,600
Councilmember	Y	City	300	12	100%	3,600
Councilmember	Y	City	300	12	100%	3,600
Councilmember	Y	City	300	12	100%	3,600
Subtotal Salaries					5.00	18,000

BENEFITS AND OTHER PAY

Description	2013-14 Total
FICA	1,115
Medicare	260
PERS	
Health Insurance	43,560
Life Insurance	
Unemployment Insurance	360
Subtotal Benefits	45,295
Total Personnel	63,295

MAINTENANCE & OPERATIONS

Division	Council
Dept #	1100

Account Number	Description	2013-14 Total
600.100	Office Supplies	150
600.130	Printing	200
600.200	Advertising	200
600.250	Special Supplies	800
Subtotal Services, Material & Supplies		1,350
620.200	Utilities & Building Maintenance	12,415
620.300	Insurance	5,165
620.500	General Overhead/Office Expense	1,256
Subtotal Internal Services		18,836
610.900	<u>Memberships & Dues</u>	
610.920	<u>Travel, Conference & Meetings</u>	
	League Division Meetings	1,400
	Legislative Meetings	200
	Council Meetings	525
	League Policy Committees	250
Subtotal Membership, Training & Meetings		2,375
Total Maintenance & Operations		22,561

LEGISLATIVE DIVISION SUMMARY

DIVISION:	Attorney
DEPT. NO.	1200

	2010-11 Actual	2011-12 Actual	2012-13 Estimated	2013-14 Adopted
EXPENDITURES BY CATEGORY				
Personnel				
Maintenance & Operations	135,000	227,974	116,232	120,000
Capital				
Total	135,000	227,974	116,232	120,000
STAFFING				
Full-Time				
Other				
Total				
SOURCE OF FUNDING				
General	125,000	223,323	116,232	120,000
RDA	10,000	4,651		
RDA Housing				
Grants (Various)				
Citizen's Tax Initiative				
Storm Drain Impact				
Pioneer Village				
Transit				
Development Projects				
Total	135,000	227,974	116,232	120,000

MAINTENANCE & OPERATIONS

Division		Attorney
Dept #		1200
Account Number	Description	2013-14 Total
600.400	Professional Services	120,000
Subtotal Services, Material & Supplies		120,000
Subtotal Internal Services		
610.900	<u>Memberships & Dues</u>	
610.920	<u>Travel, Conference & Meetings</u>	
Subtotal Membership, Training & Meetings		
Total Maintenance & Operations		120,000

LEGISLATIVE DIVISION SUMMARY

DIVISION:	City Clerk
DEPT. NO.	1700

	2010-11 Actual	2011-12 Actual	2012-13 Estimated	2013-14 Adopted
EXPENDITURES BY CATEGORY				
Personnel	42,874	20,700	22,069	77,822
Maintenance & Operations	23,693	1,002	14,235	28,929
Capital				
Total	66,567	21,702	36,304	106,751
STAFFING				
Full-Time	0.45			0.85
Other				
Total	0.45			0.85
SOURCE OF FUNDING				
General	66,567	73,719	36,304	106,751
RDA				
RDA Housing				
Grants (Various)				
Citizen's Tax Initiative				
Storm Drain Impact				
Pioneer Village				
Transit				
Development Projects				
Total	66,567	73,719	36,304	106,751

SALARIES

DIVISION: City Clerk

DEPT. NO. 1700

Position Classification	Existing Position	Step	Rate	Months	%	2013-14 Total
City Clerk	Y	B	4,240	12	85%	43,248
Overtime						3,472
Def Comp						1,020
Bilingual						510
Subtotal Salaries					0.85	48,250

BENEFITS AND OTHER PAY

Description	2013-14 Total
FICA	2,991
Medicare	700
PERS	12,462
Health Insurance	12,342
Life Insurance	112
Unemp Insurance	965
Subtotal Benefits	29,572
Total Personnel	77,822

MAINTENANCE & OPERATIONS

Division	Clerk
Dept #	1700

Account Number	Description	2013-14 Total
600.100	Office Supplies	500
600.200	Advertising	600
600.210	Publications	1,000
600.400	Professional Services	10,000
600.470	Software License Agreements	1,000
Subtotal Services, Material & Supplies		13,100
620.200	Utilities & Building Maintenance	3,329
620.300	Insurance	5,534
620.500	General Overhead/Office Expense	1,557
620.600	Data Processing	3,554
Subtotal Internal Services		13,974
610.900	<u>Memberships & Dues</u>	
	IIMC	185
	City Clerk's Association	120
	Notary Association	450
610.920	<u>Travel, Conference & Meetings</u>	
	Technical Training	1,100
Subtotal Membership & Meetings		1,855
Total Maintenance & Operations		28,929



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ADMINISTRATION DEPARTMENT SUMMARY

	2010-11 Actual	2011-12 Actual	2012-13 Estimated	2013-14 Adopted
EXPENDITURES BY PROGRAM				
City Manager	119,922	131,878	151,301	137,864
Economic Development	221,954	252,886	246,448	287,508
Total	341,876	384,764	397,749	425,372
EXPENDITURES BY CATEGORY				
Personnel	268,478	272,810	317,135	313,047
Maintenance & Operations	73,398	87,220	80,614	112,325
Capital		24,734		
Total	341,876	384,764	397,749	425,372
STAFFING				
Full Time	2	1.35	1.35	2.15
Other				
Total	2	1.35	1.35	2.15
SOURCE OF FUNDING				
General				
Donations				
Misc. Revenue				
Taxes	228,263	267,784	352,462	377,078
General Fund Total	228,263	267,784	352,462	377,078
RDA	112,029	116,980	45,183	48,294
Small Business Support	59		104	
Equipment Replacement				
Healthy Cities	1,525			
Total	341,876	384,764	397,749	425,372

ADMINISTRATION DIVISION SUMMARY

DIVISION:	City Manager
DEPT. NO.	1300

	2010-11 Actual	2011-12 Actual	2012-13 Estimated	2013-14 Adopted
EXPENDITURES BY CATEGORY				
Personnel	93,646	86,991	127,634	111,024
Maintenance & Operations	26,276	20,153	23,667	26,840
Capital		24,734		
Total	119,922	131,878	151,301	137,864
STAFFING				
Full Time	0.65			0.65
Other				
Total	0.65			0.65
SOURCE OF FUNDING				
General	119,922	131,878	151,301	137,864
RDA				
Small Business Support				
Equipment Replacement				
Healthy Cities				
Total	119,922	131,878	151,301	137,864

SALARIES

DIVISION: City Manager
DEPT. NO. 1300

Position Classification	Existing Position	Step	Rate	Months	%	2013-14 Total
City Manager	Y	E	11,667	12	40%	56,002
Administrative Analyst	Y	E	5,094	12	10%	6,113
City Clerk	Y	E	4,909	12	15%	7,632
Overtime						450
Def Comp						1,260
Sick Leave						2,867
VL PO						133
Cell Stipend						636
Bilingual						90
Subtotal Salaries					0.65	75,183

BENEFITS AND OTHER PAY

Description	2013-14 Total
FICA	3,581
Medicare	1,090
PERS	20,143
Health Insurance	9,438
Life Insurance	86
Unemp Insurance	1,503
Subtotal Benefits	35,841
Subtotal Personnel	111,024

MAINTENANCE & OPERATIONS

Division	City Manager
Dept #	1300

Account Number	Description	2013-14 Total
600.100	Office Supplies	250
600.210	Publications	50
600.250	Special Supplies	100
Subtotal Services, Material & Supplies		400
620.100	Fleet	6,730
620.200	Utilities & Building Maintenance	4,364
620.300	Insurance	6,264
620.500	General Overhead/Office Expense	2,228
620.600	Data Processing	3,554
Subtotal Internal Services		23,140
610.900	<u>Memberships & Dues</u>	
	ICMA	1,100
	Community Groups	150
610.920	<u>Travel, Conference & Meetings</u>	
	CALED	900
	League Annual Meeting	500
	League Division Meetings	250
	Legislative Meetings	250
	Misc. Client Meetings	150
Subtotal Membership, Training & Meetings		3,300
Total Maintenance & Operations		26,840

ADMINISTRATION DIVISION SUMMARY

DIVISION:	Economic Development
DEPT. NO.	1550

	2010-11 Actual	2011-12 Actual	2012-13 Estimated	2013-14 Adopted
EXPENDITURES BY CATEGORY				
Personnel	174,832	185,819	189,501	202,023
Maintenance & Operations	47,122	67,067	56,947	85,485
Capital				
Total	221,954	252,886	246,448	287,508
STAFFING				
Full Time	1.35	1.35	1.35	1.5
Other				
Total	1.35	1.35	1.35	1.5
SOURCE OF FUNDING				
General	109,866	135,906	201,161	239,214
RDA	111,338	116,980	45,183	48,294
Small Business Support	750		104	
Equipment Replacement				
Healthy Cities				
Total	221,954	252,886	246,448	287,508

SALARIES

DIVISION: Economic Development

DEPT. NO. 1550

Position Classification	Existing Position	Step	Rate	Months	%	2013-14 Total
City Manager	Y	E	11,667	12	45%	63,002
Administrative Analyst	Y	E	5,094	12	90%	55,015
Clerical Assistant II	Y	E	3,056	12	15%	5,501
Overtime						55
Def Comp						2,223
Sick Leave						5,447
Bilingual						90
VL PO						529
Cell Stipend						999
Subtotal Salaries					1.50	132,861

BENEFITS AND OTHER PAY

Description	2013-14 Total
FICA	7,023
Medicare	1,927
PERS	35,576
Health Insurance	21,780
Life Insurance	199
Unemp Insurance	2,657
Subtotal Benefits	69,162
Total Personnel	202,023

MAINTENANCE & OPERATIONS

Division **Economic Development**

Dept # **1550**

Account Number	Description	2013-14 Total
600.100	Office Supplies	100
600.110	Computer Supplies	160
600.120	Postage	400
600.200	Advertising	250
600.215	Publications	200
600.250	Special Supplies	265
600.400	Professional Services	25,981
Subtotal Services, Material & Supplies		27,356
620.200	Utilities & Building Mntc	3,308
620.300	Insurance	15,593
620.500	General Overhead/Office Expense	4,064
620.600	Data Processing	5,934
Subtotal Internal Services		28,899
610.900	<u>Memberships & Dues</u>	
	CA Assoc Local Econ Dev	500
	Five Cities Dues	5,570
	Enterprise Zone	4,500
	Fruit Trail	500
	Kings River IRWMP	7,000
	Healthy Cities	250
	Intl Conf Shopping Centers	130
610.915	Training & Education-Non Reimb	
	CALED Conference	2,890
610.920	<u>Travel, Conference & Meetings</u>	
	various	7,890
Subtotal Membership, Training & Meetings		29,230
Total Maintenance & Operations		85,485



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ADMINISTRATIVE SERVICES DEPARTMENT SUMMARY

	2010-11 Actual	2011-12 Actual	2012-13 Estimated	2013-14 Adopted
EXPENDITURES BY PROGRAM				
Human Resources	194,326	149,287	161,028	213,411
Total	194,326	149,287	161,028	213,411
EXPENDITURES BY CATEGORY				
Personnel	116,623	124,552	133,754	151,172
Maintenance & Operations	77,703	24,735	27,274	62,239
Capital				
Total	194,326	149,287	161,028	213,411
STAFFING				
Full Time	1.2	1.2	1.4	1.4
Other				
Total	1.2	1.2	1.4	1.4
SOURCE OF FUNDING				
General				
Reimbursements				
Misc. Revenue	53			
Taxes	194,273	149,287	161,028	213,411
General Fund Total	194,326	149,287	161,028	213,411
RDA				
Total	194,326	149,287	161,028	213,411

SALARIES

DIVISION: Human Resources

DEPT. NO. 1400

Position Classification	Existing Position	Step	Rate	Months	%	2013-14 Total
City Manager	Y	E	11,667	12	15%	21,001
H.R. Analyst	Y	E	5,096	12	100%	61,152
Clerical Assistant II	Y	E	3,056	12	25%	9,168
Overtime						705
Def Comp						1,665
Sick Leave						969
VL PO						588
Cell Stipend						225
Bilingual						150
Subtotal Salaries					1.40	95,623

BENEFITS AND OTHER PAY

Description	2013-14 Total
FICA	5,523
Medicare	1,387
PERS	26,214
Health Insurance	20,328
Life Insurance	185
Unemp Insurance	1,912
Subtotal Benefits	55,549
Total Personnel	151,172

MAINTENANCE & OPERATIONS

Division	Human Resources
Dept #	1400

Account Number	Description	2013-14 Total
600.100	Office Supplies	450
600.110	Computer Supplies	125
600.120	Postage	75
600.130	Printing	50
600.200	Advertising	2,250
600.210	Publications	50
600.250	Special Supplies	450
600.400	Professional Services	25,000
600.410	Exams Physicals & Psychological	5,000
600.420	Consultant Services	1,000
Subtotal Services, Material & Supplies		34,450
620.200	Utilities & Building Maintenance	3,752
620.300	Insurance	11,530
620.500	General Overhead/Office Expense	3,040
620.600	Data Processing	8,867
Subtotal Internal Services		27,189
610.915	<u>Training & Education</u> Webinars and workshops	300
610.920	<u>Travel, Conference & Meetings</u> Local workshops & meetings	300
Subtotal Membership, Training & Meetings		600
Total Maintenance & Operations		62,239



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FINANCE DEPARTMENT SUMMARY

	2010-11 Actual	2011-12 Actual	2012-13 Estimated	2013-14 Adopted
EXPENDITURES BY PROGRAM				
General Accounting	266,424	267,375	262,069	289,031
Treasurer	215,365	180,281	241,125	235,892
Recycling	22,973	20,575	19,100	28,144
Total	504,762	468,231	522,294	553,067
EXPENDITURES BY CATEGORY				
Personnel	310,786	272,212	397,884	295,362
Maintenance & Operations	193,976	196,019	124,410	257,705
Capital				
Total	504,762	468,231	522,294	553,067
STAFFING				
Full Time	3.9	2.1	2.05	3.85
Other				
Total	3.9	2.1	2.05	3.85
SOURCE OF FUNDING				
General				
Charge for Services	25,927	27,135	24,325	26,000
Reimbursements	3,530	3,530	3,500	1,800
Miscellaneous Revenue	3,948			
Taxes	400,345	397,642	462,099	502,755
General Fund Total	433,750	428,307	489,924	530,555
RDA	46,163	27,709	13,422	
Recycling	8,000		4,982	6,484
Ambulance	16,849	12,215	13,966	16,028
Measure C				
City Impact				
Transit				
TOTAL	504,762	468,231	522,294	553,067

FINANCE DIVISION SUMMARY

DIVISION:	General Accounting
DEPT. NO.	1600

	2010-11 Actual	2011-12 Actual	2012-13 Estimated	2013-14 Adopted
EXPENDITURES BY CATEGORY				
Personnel	123,083	104,343	156,752	105,542
Maintenance & Operations	143,341	163,032	105,317	183,489
Capital				
Total	266,424	267,375	262,069	289,031
STAFFING				
Full Time	1.25			1.51
Other				
Total	1.25			1.51
SOURCE OF FUNDING				
General	219,761	227,451	248,147	289,031
RDA	46,163	27,709	13,422	
Recycle				
Ambulance	500	12,215	500	
Measure C				
City Impact				
Transit				
Total	266,424	267,375	262,069	289,031

SALARIES

DIVISION: General Accounting

DEPT. NO. 1600

Position Classification	Existing Position	Step	Rate	Months	%	2013-14 Total
Accountant	Y	C	4,428	12	41%	21,786
Account Clerk II	Y	B	2,850	12	100%	34,200
Clerical Asst II	Y	E	3,056	12	10%	3,667
Overtime						37
Def Comp						954
Sick leave						
Bilingual						
Vacation Payoff						200
Subtotal Salaries					1.51	60,844

BENEFITS AND OTHER PAY

Description	2013-14 Total
FICA	3,772
Medicare	882
PERS	16,704
Health Insurance	21,925
Life Insurance	199
Unemp Insurance	1,216
Subtotal Benefits	44,698
Total Personnel	105,542

MAINTENANCE & OPERATIONS

Division	General Accounting
Dept #	1600

Account Number	Description	2013-14 Total
600.100	Office Supplies	2,500
600.120	Postage	400
600.130	Printing	2,000
600.210	Publications	300
600.400	Professional Services	140,000
600.410	Exams Physicals & Psychological	200
600.420	Consultant Services	500
600.480	Service Agreements	5,000
Subtotal Services, Material & Supplies		150,900
620.200	Utilities & Building Maintenance	7,138
620.300	Insurance	7,963
620.500	General Overhead/Office Expense	3,077
620.600	Data Processing	10,661
Subtotal Internal Services		28,839
610.900	<u>Memberships & Dues</u>	
610.920	<u>Travel, Conference & Meetings</u>	
	Payroll 2014 update	1,500
	PERS update	1,000
	PERS training	1,250
Subtotal Membership, Training & Meetings		3,750
Total Maintenance & Operations		183,489

FINANCE DIVISION SUMMARY

DIVISION:	Treasurer
DEPT. NO.	1625

	2010-11 Actual	2011-12 Actual	2012-13 Estimated	2013-14 Adopted
EXPENDITURES BY CATEGORY				
Personnel	174,034	151,434	225,137	173,637
Maintenance & Operations	41,331	28,847	15,988	62,255
Capital				
Total	215,365	180,281	241,125	235,892
STAFFING				
Full Time	2.5	1.95	2.05	2.16
Other				
Total	2.5	1.95	2.05	2.16
SOURCE OF FUNDING				
General	199,016	180,281	227,659	219,864
RDA				
Recycle				
Ambulance	16,349		13,466	16,028
Measure C				
City Impact				
Transit				
Total	215,365	180,281	241,125	235,892

SALARIES

DIVISION: Treasurer

DEPT. NO. 1625

Position Classification	Existing Position	Step	Rate	Months	%	2013-14 Total
Accountant	Y	C	4,428	12	41%	21,786
Accountant	Y	E	4,881	12	75%	43,929
Account Clerk II	Y	B	2,850	6	100%	35,059
		C	2,993	6		
Def Comp						2,112
Sick leave						
Bilingual						600
VP PO						200
Subtotal Salaries					2.16	103,686

BENEFITS AND OTHER PAY

Description	2013-14 Total
FICA	6,411
Medicare	1,499
PERS	28,625
Health Insurance	31,363
Life Insurance	285
Unemp Insurance	2,068
Subtotal Benefits	70,251
Total Personnel	173,937

MAINTENANCE & OPERATIONS

Division	Treasurer
Dept #	1625

Account Number	Description	2013-14 Total
600.250	Special Supplies	600
600.305	Small Tools & Minor Equipment	1,000
600.400	Professional Services	22,500
Subtotal Services, Material & Supplies		24,100
620.200	Utilities & Building Mntc	7,138
620.300	Insurance	15,324
620.500	General Overhead/Office Expense	4,932
620.600	Data Processing	10,661
Subtotal Internal Services		38,055
610.900	<u>Memberships & Dues</u>	
610.920	<u>Travel, Conference & Meetings</u> Bank software training	100
Subtotal Membership, Training & Meetings		100
Total Maintenance & Operations		62,255

FINANCE DIVISION SUMMARY

DIVISION:	Recycling
DEPT. NO.	1650

	2010-11 Actual	2011-12 Actual	2012-13 Estimated	2013-14 Adopted
EXPENDITURES BY CATEGORY				
Personnel	13,669	16,435	15,995	16,183
Maintenance & Operations	9,304	4,140	3,105	11,961
Capital				
Total	22,973	20,575	19,100	28,144
STAFFING				
Full Time	0.15	0.15		0.18
Other				
Total	0.15	0.15		0.18
SOURCE OF FUNDING				
General	14,973	20,575	14,118	21,660
RDA				
Recycle	8,000		4,982	6,484
Ambulance				
Measure C				
City Impact				
Transit				
Total	22,973	20,575	19,100	28,144

SALARIES

DIVISION: Recycling

DEPT. NO. 1650

Position Classification	Existing Position	Step	Rate	Months	%	2013-14 Total
Accountant	Y	C	4,428	12	18%	9,564
Def Comp						216
VP PO						88
Subtotal Salaries					0.18	9,868

BENEFITS AND OTHER PAY

Description	2013-14 Total
FICA	612
Medicare	143
PERS	2,725
Health Insurance	2,614
Life Insurance	24
Unemp Insurance	197
Subtotal Benefits	6,315
Total Personnel	16,183

MAINTENANCE & OPERATIONS

Division		Recycling
Dept #		1650
Account Number	Description	2013-14 Total
600.200	Advertising	2,100
600.210	Publications	50
600.250	Special Supplies	4,384
Subtotal Services, Material & Supplies		6,534
620.200	Utilities & Building Mntc	1,335
620.300	Insurance	1,280
620.500	General Overhead/Office Expense	812
Subtotal Internal Services		3,427
610.900	<u>Memberships & Dues</u>	
610.920	<u>Travel, Conference & Meetings</u> various	2,000
Subtotal Membership, Training & Meetings		2,000
Total Maintenance & Operations		11,961

POLICE DEPARTMENT SUMMARY

	2010-11 Actual	2011-12 Actual	2012-13 Estimated	2013-14 Proposed
EXPENDITURES BY PROGRAM				
Police Support	1,230,204	1,225,499	1,618,518	1,601,757
Police Operations	3,080,520	2,694,529	3,138,598	3,539,829
Total	4,310,724	3,920,028	4,757,116	5,141,586
EXPENDITURES BY CATEGORY				
Personnel	3,226,254	3,030,822	3,715,253	3,890,204
Maintenance & Operations	913,567	789,822	945,450	1,154,782
Capital	170,903	99,384	96,413	96,600
TOTAL	4,310,724	3,920,028	4,757,116	5,141,586
STAFFING				
Full Time	35.95		42.5	43
Other	0.41			
Total	36.36		42.5	43
SOURCE OF FUNDING				
General Fund				
Charge for Services	108,235	115,981	132,200	
Fines	12,336	19,235	16,900	
Reimbursements	86,552	58,391	60,700	
Donations	11,169	9,565	2,000	
General Fund Grants	5,795	2,212	1,500	
Taxes	3,403,025	3,018,062	3,965,773	4,760,713
General Fund Total	3,627,112	3,223,446	4,179,073	4,760,713
DOJ Grant	11,845			
ARRA/COPS Grant	252,334	291,041	210,731	93,094
Measure S	419,433	405,541	367,312	287,779
Police Impact Fees				
City Impact Fees				
Equipment Lease 07				
Equipment Replacement				
Total	4,310,724	3,920,028	4,757,116	5,141,586

POLICE DIVISION SUMMARY

DIVISION: Support Services

DEPT. NO. 2100

	2010-11 Actual	2011-12 Actual	2012-13 Estimated	2013-14 Proposed
EXPENDITURES BY CATEGORY				
Personnel	970,787	1,005,009	1,354,634	1,274,388
Maintenance & Operations	259,417	220,490	263,884	327,369
Capital				
TOTAL	1,230,204	1,225,499	1,618,518	1,601,757
STAFFING				
Full Time	11.65		15	16
Other	0.41			
Total	12.06		15	16
SOURCE OF FUNDING				
General Fund	1,141,191	1,079,961	1,258,877	1,439,230
DOJ Grant	11,845			
Other Grants	19,857			
Measure S	57,311	145,538	359,641	162,527
Police Impact Fees				
City Impact Fees				
Equipment Lease 07				
Equipment Replacement				
Total	1,230,204	1,225,499	1,618,518	1,601,757

SALARIES

DIVISION: Support Services

DEPT. NO. 2100

Position Classification	Existing Position	Step	Rate	Months	%	2013-14 Total
Police Chief	Y	A	8,125	12	100%	97,500
Lieutenant	Y	E	6,507	12	100%	78,084
Detective	Y	E	4,435	12	100%	53,220
Detective	Y	E	4,143	12	100%	49,716
Detective	Y	E	4,143	12	100%	49,716
Police Officer-SRO	Y	E	4,143	12	100%	49,716
Temp Police Clerk	Y		980	26	100%	25,480
Police Clerk	Y	E	3,104	12	100%	37,248
Safety Dispatcher	Y	A	2,581	1	100%	32,391
		B	2,710	11		
Safety Dispatcher	Y	A	2,581	1	100%	32,391
		B	2,710	11		
Safety Dispatcher	Y	E	3,137	12	100%	37,644
Safety Dispatcher	Y	B	2,710	12	100%	32,520
Safety Dispatcher	Y	E	3,137	12	100%	37,644
Safety Dispatcher	Y	A	2,581	12	100%	30,972
CSO	Y	E	2,923	12	100%	35,076
CSO	Y	A	2,405	7	100%	29,460
		B	2,525	5		
Reserve Dispatcher	Y		20	160	100%	3,200
Subtotal Salaries					16.00	711,978

SALARIES

Position Classification	Existing Position	Step	Rate	Month	%	2013-14 Total
Overtime						55,653
Holiday						20,200
Post						5,432
Education						3,363
Def Comp						420
Sickleave						5,683
Standby						1,974
Bilingual						3,600
Shift Differential						4,279
Cell Stipend						2,880
Subtotal Salaries						103,484

BENEFITS AND OTHER PAY

Description	2013-14 Total
FICA	50,558
Medicare	11,823
PERS	164,261
Health Insurance	203,280
Life Insurance	2,616
Unemp Insurance	17,088
Uniform	9,300
Subtotal Benefits	458,926
Total Personnel	1,264,597

MAINTENANCE & OPERATIONS

Division	Support Services
Dept #	2100

Account Number	Description	2013-14 Total
600.100	Office Supplies	5,500
600.110	Computer Supplies	500
600.120	Postage	1,500
600.200	Advertising	1,500
600.210	Publications	1,000
600.250	Special Supplies	3,000
600.300	Uniform Expense	200
600.350	Pagers, Radios, etc.	1,000
600.370	Bldg Repair	2,500
600.400	Professional Services	17,000
600.410	Exams Physicals & Psychological	3,000
600.475	Maintenance Agreements	19,000
600.480	Service Agreements	1,000
		56,700
620.100	Fleet	33,650
620.200	Utilities & Building Maintenance	61,228
620.300	Insurance	97,401
620.500	General Overhead/Office Expense	25,382
620.600	Data Processing	42,608
Subtotal Internal Services		260,269
610.900	<u>Memberships & Dues</u> various	2,000
610.910	<u>Officer Training Reimbursements</u> Various	4,000
610.915	<u>Training & Education-Non Reimbursable</u> various	1,000
610.920	<u>Travel, Conference & Meetings</u> Various	3,400
Subtotal Membership, Training & Meetings		10,400
Total Maintenance & Operations		327,369

POLICE DIVISION SUMMARY

DIVISION: Field Operations

DEPT. NO. 2200

	2010-11 Actual	2011-12 Actual	2012-13 Estimated	2013-14 Proposed
EXPENDITURES BY CATEGORY				
Personnel	2,255,467	2,025,813	2,360,619	2,615,816
Maintenance & Operations	654,150	569,332	681,566	827,413
Capital	170,903	99,384	96,413	96,600
TOTAL	3,080,520	2,694,529	3,138,598	3,539,829
STAFFING				
Full Time	24.3		27.5	27
Other				
Total	24.3		27.5	27
SOURCE OF FUNDING				
General Fund	2,485,921	2,143,485	2,920,196	3,321,483
Traffic Grant				
Other Grants	232,477	291,041	210,731	93,094
Measure S	362,122	260,003	7,671	125,252
Police Impact Fees				
City Impact Fees				
Equipment Lease 07				
Equipment Replacement				
Total	3,080,520	2,694,529	3,138,598	3,539,829

SALARIES

DIVISION: Field Operations

DEPT. NO. 2200

Position Classification	Existing Position	Step	Rate	Months	%	2013-14 Total
Lieutenant	Y	E	6,507	12	100%	78,084
Sergeant	Y	E	5,227	12	100%	62,724
Sergeant	Y	E	5,227	12	100%	62,724
Sergeant	Y	E	5,227	12	100%	62,724
Sergeant	Y	E	5,227	12	100%	62,724
Sergeant	Y	D	4,978	1	100%	62,475
		E	5,227	11		
Police Officer	Y	E	4,143	12	100%	49,716
Police Officer	Y	E	4,143	12	100%	49,716
Police Officer	Y	E	4,143	12	100%	49,716
Police Officer	Y	E	4,143	12	100%	49,716
Police Officer	Y	E	4,143	12	100%	49,716
Police Officer	Y	E	4,143	12	100%	49,716
Police Officer	Y	E	4,350	12	100%	52,200
Police Officer	Y	E	4,143	12	100%	49,716
Police Officer	Y	C	3,758	12	100%	45,096
Police Officer	Y	E	4,143	12	100%	49,716
Police Officer	Y	E	4,143	12	100%	49,716
Police Officer	Y	E	4,143	12	100%	49,716
Police Officer	Y	E	4,143	12	100%	49,716

SALARIES

Position Classification	Existing Position	Step	Rate	Months	%	2013-14 Total
Police Officer	Y	E	4,143	12	100%	49,716
Police Officer	Y	A	3,409	2	100%	42,608
		B	3,579	10		
Police Officer	Y	E	4,143	12	100%	49,716
Police Officer	Y	E	4,143	12	100%	49,716
Police Officer	Y	E	4,143	12	100%	49,716
Police Officer	Y	E	4,143	12	100%	49,716
Police Officer	Y	A	3,409	3	100%	42,438
		B	3,579	9		
CSO	Y	A	2,405	6	100%	29,580
		B	2,525	6		
Subtotal Salaries					27.00	1,398,833

SALARIES

Position Classification	Existing Position	Step	Rate	Months	%	2013-14 Total
Overtime						134,950
Holiday						51,250
Post						47,235
Education Incentive						9,142
Deferred Comp						6,000
Sick Leave						14,679
Standby						4,518
Bilingual						3,600
Shift Differential						19,809
FTO						2,400
K-9						7,200
MPO/MAGEC						2,400
Cell Stipend						4,080
Subtotal Salaries						307,263

BENEFITS AND OTHER PAY

Description	2013-14 Total
FICA	105,778
Medicare	24,735
PERS	320,866
Health Insurance	392,040
Life Insurance	5,580
Unemp Insurance	34,121
Uniform	26,600
Subtotal Benefits	909,720
Total Personnel	2,615,816

MAINTENANCE & OPERATIONS

Division	Field Operations
Dept #	2200

Account Number	Description	2013-14 Total
600.250	Special Supplies	40,000
600.253	Training Class Supplies	50
600.300	Uniform Expense	200
600.350	Pagers, Radios, etc.	2,000
600.375	Equipment Repair	1,500
600.400	Professional Services	31,000
600.410	Exams, Physicals & Psychological	3,000
600.425	Linen Service	1,200
600.430	Billing Service	300
600.650	Reimbursement Agreements	500
600.700	Taxes-Booking Fees	2,000
Subtotal Services, Material & Supplies		81,750
620.100	Fleet	296,120
620.200	Utilities & Building Mntc	62,315
620.300	Insurance	203,838
620.500	General Overhead/Office Expense	54,140
620.600	Data Processing	111,850
Subtotal Internal Services		728,263
610.900	<u>Memberships & Dues</u> various	600
610.910	<u>Officer Training Reimbursable</u> Various	12,000
610.915	<u>Training & Education-Non Reimbursable</u> Various	4,000
610.920	<u>Travel, Conference & Meetings</u> Various	800
Subtotal Membership, Training & Meetings		17,400
Total Maintenance & Operations		827,413

DEBT AND CAPITAL EQUIPMENT

Division		Field Operations
Dept #		2200
Account Number	Description	2013-14 Total
700.050	Debt Service 07 Equipment Lease	64,600
700.200	Equipment (Detail) 1 unmarked police vehicle	32,000
Subtotal Debt and Capital Equipment		96,600
Total Debt and Capital Equipment		96,600



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FIRE DEPARTMENT SUMMARY

	2010-11 Actual	2011-12 Actual	2012-13 Estimated	2013-14 Adopted
EXPENDITURES BY PROGRAM				
Fire	1,412,029	1,408,156	2,600,928	3,005,209
Ambulance	1,753,834	1,838,562	1,069,642	1,020,310
Total	3,165,863	3,246,718	3,670,570	4,025,519
EXPENDITURES BY CATEGORY				
Personnel	2,240,425	2,441,680	2,157,952	2,305,454
Maintenance & Operations	575,587	683,771	1,297,003	1,566,519
Capital	349,851	121,267	215,615	153,546
Total	3,165,863	3,246,718	3,670,570	4,025,519
STAFFING				
Full Time	26.85		21	21
Other	2.71		0.5	0.5
Total	29.56		21.5	21.5
SOURCE OF FUNDING				
General Fund				
Charge for Services	19,957			30,500
Grants	871			
Reimbursements				
Donations				
Taxes	1,344,906	1,294,112	2,364,399	2,628,074
General Fund Total	1,365,734	1,294,112	2,364,399	2,658,574
Equipment Replacement				
Ambulance	1,753,834	1,838,562	1,069,642	1,020,310
Grants	24,537	29,391	174,318	256,770
Fire Impact	10,879			
Measure S	10,879	84,653	62,211	89,865
Total	3,165,863	3,246,718	3,670,570	4,025,519

FIRE DIVISION SUMMARY

DIVISION:	Fire
DEPT. NO.	2500

	2010-11 Actual	2011-12 Actual	2012-13 Estimated	2013-14 Adopted
EXPENDITURES BY CATEGORY				
Personnel	948,252	1,144,793	2,157,952	2,305,454
Maintenance & Operations	242,177	215,763	297,003	566,519
Capital	221,600	47,600	145,973	133,236
Total	1,412,029	1,408,156	2,600,928	3,005,209
STAFFING				
Full Time	14.5		21	21
Other			0.5	0.5
Total	14.5		21.5	21.5
SOURCE OF FUNDING				
General Fund	1,365,734	1,294,112	2,364,399	2,658,574
Equipment Various				
Ambulance				
Grants	24,537	29,391	174,318	256,770
Fire Impact	10,879			
Measure S	10,879	84,653	62,211	89,865
Total	1,412,029	1,408,156	2,600,928	3,005,209

SALARIES

DIVISION: Fire
DEPT. NO. 2500

Position Classification	Existing Position	Step	Rate	Months	%	2013-14 Total
Fire Chief	Y	E	7,054	12	100%	84,648
Captain	Y	E	5,276	12	100%	63,312
Captain	Y	E	5,276	12	100%	63,312
Captain	Y	D	5,025	3	100%	62,559
		E	5,276	9		
Engineer/EMT	Y	E	4,579	12	100%	54,948
Engineer/EMT	Y	E	4,579	12	100%	54,948
Engineer/EMT	Y	E	4,579	12	100%	54,948
Engineer/EMT	Y	E	4,579	12	100%	54,948
Engineer/EMT	Y	E	4,579	12	100%	54,948
Firefighter/EMT	Y	E	4,151	12	100%	49,812
Engineer/EMT	Y	D	4,361	8	100%	53,204
		E	4,579	4		
Fire Marshall	N	C	4,786	12	100%	57,432
Engineer/Medic	Y	E	4,579	12	100%	54,948
Engineer/Medic	Y	E	4,579	12	100%	54,948
Engineer/Medic	Y	E	4,579	12	100%	54,948
Engineer/Medic	Y	E	4,151	12	100%	49,812
Firefighter/Medic	Y	E	4,151	12	100%	49,812
Firefighter/Medic	Y	D	3,953	12	100%	48,030
		E	4,151			
Subtotal Salaries					18.00	1,021,517

SALARIES

DIVISION: Fire
DEPT. NO. 2500

Position Classification	Existing Position	Step	Rate	Months	%	2013-14 Total
Firefighter/EMT	Y	A	3,415	5	100%	42,177
		B	3,586	7		
Firefighter/Medic	Y	A	3,415	3	100%	42,519
		B	3,586	9		
Firefighter/EMT	Y	A	3,415	9	100%	41,493
		B	3,586	3		
Dept Secretary	Y		2,600	12	50%	15,600
Subtotal Salaries					3.50	141,789

SALARIES

Position Classification	Existing Position	Step	Rate	Months	%	2013-14 Total
Overtime						40,000
Holiday						130,720
EMT						39,138
Paramedic						47,292
Education						13,735
Def Comp						2,400
Sickleave						23,904
Fire Officer Cert						14,528
FTO						6,377
Haz Cert						9,127
Rescue Cert						14,719
FLSA						38,000
Bilingual						1,920
FFII						4,566
Subtotal Salaries						386,426

BENEFITS AND OTHER PAY

Description	2013-14 Total
FICA	96,082
Medicare	22,473
PERS	284,249
Health Insurance	304,920
Life Insurance	4,404
Unemp Insurance	30,994
Uniform	12,600
Subtotal Benefits	755,722
Total Personnel	2,305,454

MAINTENANCE & OPERATIONS

Division	Fire
Dept #	2500

Account Number	Description	2013-14 Total
600.100	Office Supplies	1,500
600.110	Computer Supplies	500
600.120	Postage	75
600.130	Printing	600
600.200	Advertising	250
600.210	Publications	1,500
600.215	Promotional	250
600.250	Special Supplies	18,000
600.280	Medical Supplies	6,000
600.300	Uniform Expense	2,000
600.305	Small Tools & Minor Equipment	1,000
600.350	Pagers, Radios, etc.	2,500
600.370	Building Repair	2,500
600.375	Equipment Repair	1,000
600.400	Professional Services	2,500
600.410	Exams, Physicals & Psychological	1,000
600.425	Linen Service	2,500
600.430	Billing Service	60,000
600.470	Software License Agreements	1,000
600.475	Maintenance Agreements	5,800
600.480	Service Agreements	4,200
600.490	Volunteer Contributions-Fire	6,000
600.505	Rentals-Equipment	1,000
Subtotal Services, Material & Supplies		121,675
620.100	Fleet	114,410
620.200	Utilities & Building Maintenance	45,631
620.300	Insurance	184,118
620.500	General Overhead/Office Expense	46,559
620.600	Data Processing	37,881
Subtotal Internal Services		428,599

MAINTENANCE & OPERATIONS

Division	Fire
Dept #	2500

Account Number	Description	2013-14 Total
610.900	<u>Memberships & Dues</u>	
	NFPA	150
	Central Valley Fire Chief's Association	30
	CVAI	40
	CCAI	240
610.915	<u>Training & Education-Non reimbursable</u>	
	Company Drills	7,000
	Firehouse World-San Diego	1,375
	Cal Conf Arson Investigators	2,420
	Hazmat Continuing Challenge	1,290
	Cal Fire Chief/Training Symposium	2,015
610.920	<u>Travel, Conference & Meetings</u>	0
	League Fire Chief's Conference	1,685
Subtotal Membership, Training & Meetings		16,245
Total Maintenance & Operations		566,519

DEBT AND CAPITAL EQUIPMENT

Division	Fire
Dept #	2500

Account Number	Description	2013-14 Total
700.050	Debt Service	
	Fire Engine	57,865
	07 Equipment Lease	47,600
	2010 Bond	971
700.200	Equipment (Detail)	
	Equipment for Engine 110	25,000
	Chairs	1,200
	Scanner	600
Subtotal Debt and Capital Equipment		133,236
Total Debt and Capital Equipment		133,236



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FIRE DIVISION SUMMARY

DIVISION:	Ambulance
DEPT. NO.	2600

	2010-11 Actual	2011-12 Actual	2012-13 Estimated	2013-14 Adopted
EXPENDITURES BY CATEGORY				
Personnel	1,292,173	1,296,887		
Maintenance & Operations	333,410	468,008	1,000,000	1,000,000
Capital	128,251	73,667	69,642	20,310
Total	1,753,834	1,838,562	1,069,642	1,020,310
STAFFING				
Full Time	12.35			
Other	2.71			
Total	15.06			
SOURCE OF FUNDING				
General Fund				
Equipment Replacement				
Ambulance	1,753,834	1,838,562	1,069,642	1,020,310
Grants				
Fire Impact				
Measure S				
Total	1,753,834	1,838,562	1,069,642	1,020,310

MAINTENANCE & OPERATIONS

Ambulance		
Dept # 2600		
Account Number	Description	2013-14 Total
600.400	Professional Services	1,000,000
Subtotal Services, Material & Supplies		1,000,000
Total Maintenance & Operations		1,000,000

DEBT AND CAPITAL EQUIPMENT

700.050	2010 Bond	20,310
Subtotal Debt & Capital Equipment		20,310
Total Debt & Capital Equipment		20,310

COMMUNITY DEVELOPMENT DEPARTMENT SUMMARY

	2010-11 Actual	2011-12 Actual	2012-13 Estimated	2013-14 Adopted
EXPENDITURES BY PROGRAM				
Planning	99,303	227,117	145,095	145,902
Building	152,707	149,698	155,040	214,496
Total	252,010	376,815	300,135	360,398
EXPENDITURES BY CATEGORY				
Personnel	170,185	188,615	205,823	244,876
Maintenance & Operations	81,825	188,200	94,312	115,522
Capital				
Total	252,010	376,815	300,135	360,398
STAFFING				
Full Time	2.05		2.4	2.625
Other				
Total	2.05		2.4	2.625
SOURCE OF FUNDING				
General				
Charge for Services	134,914	180,262		101,358
Building Permits	16,727			209,923
Reimbursements	41,821			
Taxes			280,623	
General Fund Total	193,462	180,262	280,623	360,398
RDA	16,727	18,339		
RDA Housing	41,821	47,403		
Abandoned Vehicle Abate				
Abandoned Homes				
Storm Drain Fees				
Equipment Replacement				
Wal-Mart EIR				
Floral Avenue/Highland PSR				
Northeast Specific Plan				
Southeast Specific Plan				
Amberwood Specific Project				
Tutelian Specific Project				
Selma Crossing Project		129,767	19,512	
Long Range Planning		1,044		
Amberwood Project				
Development Impact Fees				
Total	252,010	376,815	300,135	360,398

COMMUNITY DEVELOPMENT DIVISION SUMMARY

DIVISION:	Planning
DEPT. NO.	3100

	2010-11 Actual	2011-12 Actual	2012-13 Estimated	2013-14 Adopted
EXPENDITURES BY CATEGORY				
Personnel	71,094	81,094	97,638	100,801
Maintenance & Operations	28,209	146,023	47,457	45,101
Capital				
Total	99,303	227,117	145,095	145,902
STAFFING				
Full Time	0.85		1.1	1.0625
Other				
Total	0.85		1.1	1.0625
SOURCE OF FUNDING				
General	40,755	30,564	125,583	145,902
RDA	16,727	18,339		
RDA Housing	41,821	47,403		
Abandoned Vehicle Abate				
Abandoned Homes				
Storm Drain Fees				
Equipment Replacement				
Wal-Mart EIR				
Floral Avenue/Highland PSR				
Northeast Specific Project				
South Selma Specific Plan				
Amberwood Specific Project				
Tutelian Specific Project				
Selma Crossing Project		129,767	19,512	
Long Range Planning		1,044		
Amberwood Project				
Development Impact Fees				
Total	99,303	227,117	145,095	145,902

SALARIES

DIVISION: Planning

DEPT. NO. 3100

Position Classification	Existing Position	Step	Rate	Months	%	2013-14 Total
Director	Y	E	7,010	3	6.25%	5,258
Assistant Planner	Y	E	4,461	12	100%	53,532
Def Comp						570
Sick Leave						2,471
Subtotal Salaries					1.0625	61,831

BENEFITS AND OTHER PAY

Description	2013-14 Total
FICA	3,833
Medicare	896
PERS	16,521
Health Insurance	16,335
Life Insurance	149
Unemp Insurance	1,236
Subtotal Benefits	38,970
Subtotal Personnel	100,801

MAINTENANCE & OPERATIONS

Division	Planning
Dept #	3100

Account Number	Description	2013-14 Total
600.100	Office Supplies	1,000
600.110	Computer Supplies	250
600.120	Postage	250
600.130	Printing	100
600.200	Advertising	1,000
600.210	Publications	1,000
600.250	Special Supplies	250
600.400	Professional Services	10,000
600.420	Consultant Services	5,000
Subtotal Services, Material & Supplies		18,850
620.200	Utilities & Building Mntc	3,340
620.300	Insurance	8,708
620.500	General Overhead/Office Expense	2,509
620.600	Data Processing	7,694
Subtotal Internal Services		22,251
610.900	<u>Memberships & Dues</u>	
	LAFCO	3,200
	AICP Dues	800
610.915	<u>Training & Education-Non Reimb</u>	
610.920	<u>Travel, Conference & Meetings</u>	
Subtotal Membership, Training & Meetings		4,000
Total Maintenance & Operations		45,101

COMMUNITY DEVELOPMENT DIVISION SUMMARY

DIVISION:	Building
DEPT. NO.	3200

	2010-11 Actual	2011-12 Actual	2012-13 Estimated	2013-14 Adopted
EXPENDITURES BY CATEGORY				
Personnel	99,091	107,521	108,185	144,075
Maintenance & Operations	53,616	42,177	46,855	70,421
Capital				
Total	152,707	149,698	155,040	214,496
STAFFING				
Full Time	1.2		1.3	1.5625
Other				
Total	1.2		1.3	1.5625
SOURCE OF FUNDING				
General	152,707	149,698	155,040	214,496
RDA				
RDA Housing				
Abandoned Vehicle Abate				
Abandoned Homes				
Storm Drain Fees				
Equipment Replacement				
Wal-Mart EIR				
Floral Avenue/Highland PSR				
Northeast Specific Plan				
Southeast Specific Plan				
Amberwood Specific Project				
Tutelian Specific Project				
Selma Crossing Project				
Long Range Planning				
Amberwood Project				
Development Impact Fees				
Total	152,707	149,698	155,040	214,496

SALARIES

DIVISION: Building
DEPT. NO. 3200

Position Classification	Existing Position	Step	Rate	Months	%	2013-14 Total
Director	Y	E	7,010	3	6.25%	5,258
Infor Systems/GIS	Y	E	4,610	12	50%	27,660
Building Inspector	Y	E	4,214	12	100%	50,568
Def Comp						1,011
Sick Leave						1,170
VL PO						639
Cell Stipend						266
Bilingual						840
Subtotal Salaries					1.5625	87,412

BENEFITS AND OTHER PAY

Description	2013-14 Total
FICA	5,419
Medicare	1,268
PERS	24,218
Health Insurance	23,595
Life Insurance	215
Unemp Insurance	1,748
Uniform	200
Subtotal Benefits	56,663
Total Personnel	144,075

MAINTENANCE & OPERATIONS

Division	Building
Dept #	3200

Account Number	Description	2013-14 Total
600.100	Office Supplies	500
600.110	Computer Supplies	100
600.120	Postage	100
600.130	Printing	200
600.210	Publications	500
600.250	Special Supplies	100
600.305	Small Tools & Minor Equipment	100
600.375	Pagers, Radio, etc.	100
600.400	Professional Services	15,000
600.470	Software License Agreements	3,500
Subtotal Services, Material & Supplies		20,200
620.100	Fleet	13,460
620.200	Utilities & Building Mntc	4,252
620.300	Insurance	12,083
620.500	General Overhead/Office Expense	3,375
620.600	Data Processing	14,801
Subtotal Internal Services		47,971
610.900	<u>Memberships & Dues</u> ICC Dues	300
610.915	Training & Education-Non Reimb Continuing Education & training	750
610.920	<u>Travel, Conference & Meetings</u> Travel for continuing education	1,200
Subtotal Membership, Training & Meetings		2,250
Total Maintenance & Operations		70,421



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RECREATION AND COMMUNITY SERVICES DEPARTMENT SUMMARY

	2010-11 Actual	2011-12 Actual	2012-13 Estimated	2013-14 Adopted
EXPENDITURES BY PROGRAM				
Recreation	163,178	151,467	203,819	157,413
Senior Center	84,077	92,150	98,854	109,776
Arts	56,224	184,410	1,094,210	1,389,542
Youth	78,972	28,156		
Sports	46,381	50,217	45,479	45,879
Swimming	41,386	29,641		
TOTAL	470,218	536,041	1,442,362	1,702,610
EXPENDITURES BY CATEGORY				
Personnel	189,631	135,309	122,835	165,643
Maintenance & Operations	233,587	288,874	173,442	252,645
Capital	47,000	111,858	1,146,085	1,284,322
TOTAL	470,218	536,041	1,442,362	1,702,610
STAFFING				
Full Time	1.38	0.530	1.4	2.0
Other	3.19	1.900	0.6	0.5
TOTAL	4.57	2.430	2.0	2.5
SOURCE OF FUNDING				
General				
Charge for Services	82,857		89,753	
Grants	24,633		20,556	
Donations	1,985		6,524	
Taxes	301,501	353,176	230,298	329,053
General Fund Total	410,976	353,176	347,131	329,053
Weed & Seed Grant				
Healthy Cities Grant				
Pioneer Village	41,492	28,509	22,699	62,745
Arts	17,750	13,634	11,750	1,310,812
Other		140,722	1,060,782	
TOTAL	470,218	536,041	1,442,362	1,702,610

RECREATION DIVISION SUMMARY

DIVISION:	Recreation
DEPT. NO.	4100

	2010-11 Actual	2011-12 Actual	2012-13 Estimated	2013-14 Adopted
EXPENDITURES BY CATEGORY				
Personnel	12,465	15,346	27,133	23,571
Maintenance & Operations	103,713	133,571	83,602	131,292
Capital	47,000	2,550	93,084	2,550
Total	163,178	151,467	203,819	157,413
STAFFING				
Full Time	0.15		0.5	0.25
Other				
Total	0.15		0.5	0.25
SOURCE OF FUNDING				
General	121,686	122,958	174,784	94,668
Weed & Seed Grant				
Healthy City Grant				
Pioneer	41,492	28,509	22,699	62,745
Transit				
Arts				
Other			6,336	
Total	163,178	151,467	203,819	157,413

SALARIES

DIVISION: Recreation

DEPT. NO. 4100

Position Classification	Existing Position	Step	Rate	Months	%	2013-14 Total
Director	Y	E	4,615	12	25%	13,845
Sickleave						639
Cell Stipend						120
Subtotal Salaries					0.25	14,604

BENEFITS AND OTHER PAY

Description	2013-14 Total
FICA	906
Medicare	212
PERS	3,894
Health Insurance	3,630
Life Insurance	33
Unemp Insurance	292
Insurance Reimbursement	
Subtotal Benefits	8,967
Total Personnel	23,571

MAINTENANCE & OPERATIONS

Division		Recreation
Dept #		4100
Account Number	Description	2013-14 Total
600.100	Office Supplies	450
600.120	Postage	200
600.250	Special Supplies	10,800
600.400	Professional Services	49,225
Subtotal Services, Material & Supplies		60,675
620.100	Fleet	13,460
620.200	Utilities & Building Maintenance	40,764
620.300	Insurance	1,890
620.500	General Overhead/Office Expense	448
620.600	Data Processing	13,460
Subtotal Internal Services		70,022
610.900	Memberships & Dues CPRS	145
610.915	Training & Education-Non Reimbursable	
610.920	Travel, Conference & Meetings Volunteer Recognition CPRS District Meetings	450
Subtotal Membership, Training & Meetings		595
Total Maintenance & Operations		131,292

DEBT AND CAPITAL EQUIPMENT

Division		Recreation
Dept #		4100
Account Number	Description	2013-14 Total
700.050	Debt Service Equipment 07 Lease Art Center	2,550
Subtotal Debt and Capital Equipment		2,550
Total Debt and Capital Equipment		2,550

RECREATION DIVISION SUMMARY

DIVISION:	Seniors
DEPT. NO.	4200 & 4500

	2010-11 Actual	2011-12 Actual	2012-13 Estimated	2013-14 Adopted
EXPENDITURES BY CATEGORY				
Personnel	29,249	35,535	43,353	42,254
Maintenance & Operations	54,828	56,615	55,501	67,522
Capital				
Total	84,077	92,150	98,854	109,776
STAFFING				
Full Time	0.25			0.3
Other	0.35		0.6	0.5
Total	0.6		0.6	0.8
SOURCE OF FUNDING				
General	84,077	92,150	98,854	109,776
Weed & Seed Grant				
Healthy City Grant				
Pioneer				
Transit				
Arts				
Other				
Total	84,077	92,150	98,854	109,776

SALARIES

DIVISION: Seniors
DEPT. NO. 4200 & 4500

Position Classification	Existing Position	Step	Rate	Months	%	2013-14 Total
Director	Y	E	4,615	12	30%	16,614
Sickleave						767
Cell Stipend						144
Position Classification	No. Needed	Rate Per Hr	No of Hours	Rate Per Event	No. of Events	Amount
Sr Clerical Assistant		12.00	1,040		50%	12,740
Subtotal Salaries					0.80	30,265

BENEFITS AND OTHER PAY

Description	2013-14 Total
FICA	1,877
Medicare	439
PERS	4,672
Health Insurance	4,356
Life Insurance	40
Unemp Insurance	605
Subtotal Benefits	11,989
Total Personnel	42,254

MAINTENANCE & OPERATIONS

Division	Seniors
Dept #	4200 & 4500

Account Number	Description	2013-14 Total
600.100	Office Supplies	475
600.120	Postage	60
600.130	Printing	100
600.250	Special Supplies	2,550
600.370	Building Repair	450
600.375	Equipment Repair	600
600.400	Professional Services	300
Subtotal Services, Material & Supplies		4,535
620.200	Utilities & Building Mntc	44,724
620.300	Insurance	3,375
620.500	General Overhead/Office Expense	797
620.600	Data Processing	13,766
Subtotal Internal Services		62,662
610.900	<u>Memberships & Dues</u> Healthy Cities	25
610.915	<u>Training & Education-Non Reimbursable</u> CPRS Meetings	
610.920	<u>Travel, Conference & Meetings</u> FMAAA Training	300
Subtotal Membership, Training & Meetings		325
Total Maintenance & Operations		67,522

RECREATION DIVISION SUMMARY

DIVISION:	Cultural Arts
DEPT. NO.	4300

	2010-11 Actual	2011-12 Actual	2012-13 Estimated	2013-14 Adopted
EXPENDITURES BY CATEGORY				
Personnel	31,114	22,834	21,001	68,120
Maintenance & Operations	25,110	52,268	20,208	39,650
Capital		109,308	1,053,001	1,281,772
Total	56,224	184,410	1,094,210	1,389,542
STAFFING				
Full Time	0.15		0.3	1.15
Other	0.71			
Total	0.86			1.15
SOURCE OF FUNDING				
General	38,474	30,054	28,014	78,730
Weed & Seed Grant				
Healthy City Grant				
Pioneer				
Transit				
Arts/Arts Construction Fund	17,750	13,634	11,750	1,310,812
Other		140,722	1,054,446	
Total	56,224	184,410	1,094,210	1,389,542

SALARIES

DIVISION: Cultural Arts
DEPT. NO. 4300

Position Classification	Existing Position	Step	Rate	Months	%	2013-14 Total
Director	Y	E	4,615	12	15%	8,307
Arts Center Manager	N	A	2,600	12	100%	31,200
Def Comp						420
Sick leave						383
Cell phone stipend						72
Position Classification	No. Needed	Rate Per Hr	No of Hours	Rate Per Event	No. of Events	Amount
Performing Arts Instructor	1	12.25	624			7,644
Visual Arts Instructor	1	10.00	312			3,120
Visual Arts Instructor/Srs	1	10.00	100			1,000
Subtotal Salaries					1.15	52,146

BENEFITS AND OTHER PAY

Description	2013-14 Total
FICA	3,232
Medicare	756
PERS	8,614
Health Insurance	2,178
Life Insurance	152
Unemp Insurance	1,042
Subtotal Benefits	15,974
Total Personnel	68,120

MAINTENANCE & OPERATIONS

Division		Cultural Arts
Dept #		4300
Account Number		2013-14 Total
600.100	Office Supplies	600
600.120	Postage	350
600.250	Special Supplies	7,500
600.400	Professional Services	12,000
Subtotal Services, Material & Supplies		20,450
620.200	Utilities & Building Mntc	8,951
620.300	Insurance	5,400
620.500	General Overhead/Office Expense	1,295
620.600	Data Processing	3,554
Subtotal Internal Services		19,200
Total Maintenance & Operations		39,650

DEBT AND CAPITAL EQUIPMENT

Division		Cultural Arts
Dept #		4300
Account Number	Description	2013-14 Total
700.100	Improvements (Detail) Arts Center Construction	1,281,772
Subtotal Debt and Capital Equipment		1,281,772
Total Debt and Capital Equipment		1,281,772

RECREATION DIVISION SUMMARY

DIVISION:	Sports
DEPT. NO.	4700

	2010-11 Actual	2011-12 Actual	2012-13 Estimated	2013-14 Adopted
EXPENDITURES BY CATEGORY				
Personnel	34,111	29,549	31,348	31,698
Maintenance & Operations	12,270	20,668	14,131	14,181
Capital				
Total	46,381	50,217	45,479	45,879
STAFFING				
Full Time	0.3		0.6	0.3
Other	0.23			
Total	0.53		0.6	0.3
SOURCE OF FUNDING				
General	46,381	50,217	45,479	45,879
Weed & Seed Grant				
Healthy City Grant				
Pioneer				
Transit				
Arts				
Other				
Total	46,381	50,217	45,479	45,879

SALARIES

DIVISION: Sports
DEPT. NO. 4700

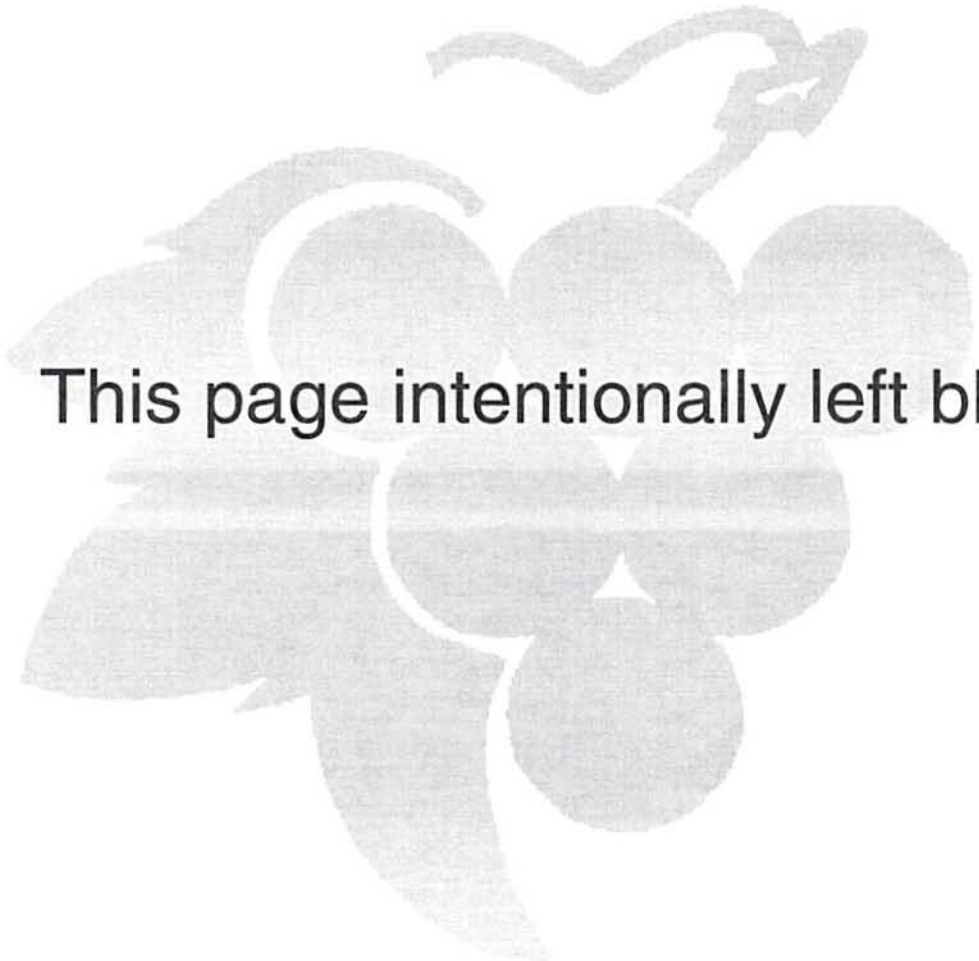
Position Classification	Existing Position	Step	Rate	Months	%	2013-14 Total
Director	Y	E	4,615	12	30%	16,614
Sick leave						767
Cell Stipend						144
Position Classification	No. Needed	Rate Per Hr	No of Hours	Rate Per Event	No. of Events	Amount
Recreation Assistant	1	9.00	100			900
Coed Softball Officials	1			27	82	2,214
Subtotal Salaries					0.30	20,639

BENEFITS AND OTHER PAY

Description	2013-14 Total
FICA	1,280
Medicare	299
PERS	4,672
Health Insurance	4,356
Life Insurance	40
Unemp Insurance	412
Subtotal Benefits	11,059
Total Personnel	31,698

MAINTENANCE & OPERATIONS

Division		Sports
Dept #		4700
Account Number	Description	2013-14 Total
600.250	Special Supplies	8,500
600.300	Uniform Expense	50
600.400	Professional Services	2,500
Subtotal Services, Material & Supplies		11,050
620.300	Insurance	2,498
620.500	General Overhead/Office Expense	598
Subtotal Internal Services		3,096
610.900	<u>Memberships & Dues</u>	
	CA Parks & Rec Society	20
	Healthy Cities	15
610.920	<u>Travel, Conference & Meetings</u>	
Subtotal Membership, Training & Meetings		35
Total Maintenance & Operations		14,181



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PUBLIC WORKS DEPARTMENT SUMMARY

	2010-11 Actual	2011-12 Actual	2012-13 Estimated	2013-14 Adopted
EXPENDITURES BY PROGRAM				
Engineering	118,667	73,200	96,350	138,697
Parks	436,561	579,663	1,072,810	693,077
Streets	1,437,877	1,291,815	3,034,516	1,354,512
TOTAL	1,993,105	1,944,678	4,203,676	2,186,286
EXPENDITURES BY CATEGORY				
Personnel	735,412	607,574	684,447	722,526
Maintenance & Operations	817,541	968,259	977,808	1,117,068
Capital	440,152	368,845	2,541,421	346,692
TOTAL	1,993,105	1,944,678	4,203,676	2,186,286
STAFFING				
Full Time	9.01		11	10.25
Other	0.44			
TOTAL	9.45		11	10.25
SOURCE OF FUNDING				
General				
Charge for Services	19,222			
Taxes	373,353	330,353	542,991	634,230
General Fund Total	392,575	330,353	542,991	634,230
RDA				
Streets	1,437,877	1,333,749	1,294,892	1,354,512
LLMD	154,837	198,368	173,518	186,908
Measure C				8,000
Storm Drains				
Parks	7,816	3,268	452,651	2,636
Grants			1,389,624	
Sewers				
Equipment Various		78,940	350,000	
TOTAL	1,993,105	1,944,678	4,203,676	2,186,286

PUBLIC WORKS DIVISION SUMMARY

DIVISION:	Engineering
DEPT. NO.	5100

	2010-11 Actual	2011-12 Actual	2012-13 Estimated	2013-14 Adopted
EXPENDITURES BY CATEGORY				
Personnel	76,899	47,622	14,705	18,375
Maintenance & Operations	41,768	25,578	81,645	120,322
Capital				
TOTAL	118,667	73,200	96,350	138,697
STAFFING				
Full Time	0.33		0.5	0.25
Other	0.44			
TOTAL	0.77		0.5	0.25
SOURCE OF FUNDING				
General	118,667	55,006	96,350	130,697
RDA				
Streets		17,768		
LLMD		426		
Measure C				8,000
Storm Drains				
Parks				
Grants-various				
Sewers				
CDBG				
Equipment Various				
TOTAL	118,667	73,200	96,350	138,697

SALARIES

DIVISION: Engineering
DEPT. NO. 5100

Position Classification	Existing Position	Step	Rate	Months	%	2013-14 Total
Admin Assistant	Y	E	3,537	12	25%	10,611
Def Comp Sick leave Cell Stipend						105
Subtotal Salaries					0.25	10,716

BENEFITS AND OTHER PAY

Description	2013-14 Total
FICA	665
Medicare	156
PERS	2,961
Health Insurance	3,630
Life Insurance	33
Unemp Insurance	214
Subtotal Benefits	7,659
Total Personnel	18,375

MAINTENANCE & OPERATIONS

Division	Engineering
Dept #	5100

Account Number	Description	2013-14 Total
600.100	Office Supplies	300
600.110	Computer Supplies	500
600.130	Printing	100
600.200	Advertising	1,200
600.210	Publications	200
600.250	Special Supplies	8,000
600.400	Professional Services	10,000
600.420	Consultant Services	75,000
600.470	Software License Agreements	8,000
Subtotal Services, Material & Supplies		103,300
620.200	Utilities & Building Maintenance	6,382
620.300	Insurance	1,215
620.500	General Overhead/Office Expense	318
620.600	Data Processing	7,107
Subtotal Internal Services		15,022
610.915	Training & Education	2,000
Subtotal Memberships and Training		2,000
Total Maintenance & Operations		120,322

PUBLIC WORKS DIVISION SUMMARY

DIVISION: Parks

DEPT. NO. 5300

	2010-11 Actual	2011-12 Actual	2012-13 Estimated	2013-14 Adopted
EXPENDITURES BY CATEGORY				
Personnel	166,338	156,528	307,694	313,196
Maintenance & Operations	232,696	358,428	284,275	349,098
Capital	37,527	64,707	480,841	30,783
TOTAL	436,561	579,663	1,072,810	693,077
STAFFING				
Full Time	2.23		5	4.75
Other				
TOTAL	2.23		5	4.75
SOURCE OF FUNDING				
General	273,908	275,347	446,641	503,533
RDA				
Streets		24,166		
LLMD	154,837	197,942	173,518	186,908
Street & Traffic				
Storm Drains				
Parks	7,816	3,268	452,651	2,636
Grants-various				
Sewers				
Measure C				
Equipment Various		78,940		
TOTAL	436,561	579,663	1,072,810	693,077

SALARIES

DIVISION: Parks

DEPT. NO. 5300

Position Classification	Existing Position	Step	Rate	Months	%	2013-14 Total
Admin Assistant	Y	E	3,537	12	25%	10,611
Parks Supervisor	Y	E	5,284	12	50%	31,704
Maintenance Worker II	Y	E	3,300	12	100%	39,600
Maintenance Worker I	Y	E	2,963	12	100%	35,556
Maintenance Worker I	Y	B	2,560	12	100%	30,720
Maintenance Worker I	Y	B	2,560	12	75%	23,040
Overtime						11,600
Education						317
Def Comp						705
Sick leave						2,392
VL PO						600
Bilingual						
Subtotal Salaries					4.50	186,845

BENEFITS AND OTHER PAY

Description	2013-14 Total
FICA	11,587
Medicare	2,713
PERS	47,868
Health Insurance	58,080
Life Insurance	666
Unemp Insurance	3,737
Uniform	1,700
Subtotal Benefits	126,351
Total Personnel	313,196

MAINTENANCE & OPERATIONS

Division		Parks
Dept #		5300
Account Number	Description	2013-14 Total
600.100	Office Supplies	150
600.110	Computer Supplies	500
600.120	Postage	970
600.130	Printing	50
600.200	Advertising	250
600.250	Special Supplies	38,250
600.300	Uniform Expense	5,710
600.305	Small Tools & Minor Equipment	13,800
600.375	Equipment Repair	20,800
600.400	Professional Services	3,800
600.505	Rentals	1,000
Subtotal Services, Material & Supplies		85,280
620.100	Fleet	40,380
620.200	Utilities & Building Mntc	177,516
620.300	Insurance	25,988
620.500	General Overhead/Office Expense	6,481
620.600	Data Processing	9,453
Subtotal Internal Services		259,818
610.900	CA Parks & Recreation Society	250
	Maintenance Superintendent Assoc	250
610.915	Training & Education	
	OSHA Compliance Certification	1,000
610.920	Travel, Conference & Meetings	
	various	2,500
Subtotal Membership and Training		4,000
Total Maintenance & Operations		349,098

DEBT AND CAPITAL EQUIPMENT

Division		Parks
Dept #		5300
Account Number	Description	2013-14 Total
700.050	Debt Service	
	Equipment 07 Lease	20,400
	2010 Bond	10,383
Subtotal Debt and Capital Equipment		30,783
Total Debt and Capital Equipment		30,783

PUBLIC WORKS DIVISION SUMMARY

DIVISION:	Streets
DEPT. NO.	5400

	2010-11 Actual	2011-12 Actual	2012-13 Estimated	2013-14 Adopted
EXPENDITURES BY CATEGORY				
Personnel	492,175	403,424	362,048	390,955
Maintenance & Operations	543,077	584,253	611,888	647,648
Capital	402,625	304,138	2,060,580	315,909
TOTAL	1,437,877	1,291,815	3,034,516	1,354,512
STAFFING				
Full Time	6.45		5.5	5.25
Other				
TOTAL	6.45		5.5	5.25
SOURCE OF FUNDING				
General				
RDA				
Streets	1,437,877	1,291,815	1,294,892	1,354,512
LLMD				
Street & Traffic				
Storm Drains				
Parks				
Grants-various			1,389,624	
Sewers				
Measure C				
Development Impact Fees			350,000	
TOTAL	1,437,877	1,291,815	3,034,516	1,354,512

SALARIES

DIVISION: Streets

DEPT. NO. 5400

Position Classification	Existing Position	Step	Rate	Months	%	2013-14 Total
Director	Y	E	7,010	3	50%	10,515
Admin Assistant	Y	E	3,537	12	50%	21,222
Parks Supervisor	Y	E	5,284	12	50%	31,704
Maintenance Worker III	Y	E	3,768	12	100%	45,216
Maintenance Worker II	Y	E	3,300	12	100%	39,600
Maintenance Worker II	Y	E	3,300	12	100%	39,600
Maintenance Worker I	Y	B	2,560	12	100%	30,720
Overtime						12,225
Education						317
Def Comp						1,110
Sickleave						1,478
Vac Payoff						
Bilingual						1,800
Subtotal Salaries					5.50	235,507

BENEFITS AND OTHER PAY

Description	2013-14 Total
FICA	14,601
Medicare	3,415
PERS	61,259
Health Insurance	68,970
Life Insurance	693
Unemp Insurance	4,710
Uniform	1,800
Subtotal Benefits	155,448
Total Personnel	390,955

MAINTENANCE & OPERATIONS

Division	Streets
Dept #	5400

Account Number	Description	2013-14 Total
600.100	Office Supplies	300
600.110	Computer Supplies	500
600.120	Postage	100
600.130	Printing	50
600.200	Advertising	300
600.250	Special Supplies	81,500
600.300	Uniform Expense	5,700
600.305	Small Tools & Minor Equipment	6,150
600.375	Equipment Repair	86,000
600.400	Professional Services	8,000
600.410	Exams Physicals & Psychological	200
600.505	Rentals-Equipment	15,000
Subtotal Services, Material & Supplies		203,800
620.100	Fleet	121,140
620.200	Utilities & Building Mntc	266,219
620.300	Insurance	31,242
620.500	General Overhead/Office Expense	7,544
620.600	Data Processing	9,453
630.600	Waste Disposal	5,000
Subtotal Internal Services		440,598
610.900	Membership & Dues	
	MSA	250
610.915	Training & Education	
	OSHA Compliance Certification	1,000
610.920	Travel, Conference & Meetings	
	various	2,000
Subtotal Membership & Training		3,250
Total Maintenance & Operations		647,648

DEBT AND CAPITAL EQUIPMENT

Division	Streets
Dept #	5400

Account Number	Description	2013-14 Total
700.050	Debt Service	
	07 Equipment Lease	20,400
	2010 Bond	295,509
Subtotal Debt and Capital Equipment		315,909
Total Debt and Capital Equipment		315,909

NON-DEPARTMENT DEPARTMENT SUMMARY

	2010-11 Actual	2011-12 Actual	2012-13 Estimated	2013-14 Adopted
EXPENDITURES BY PROGRAM				
Non-Department	2,179,566	2,017,534	2,111,637	2,049,623
Total	2,179,566	2,017,534	2,111,637	2,049,623
EXPENDITURES BY CATEGORY				
Personnel				
Mntc. & Operations	1,420,000	1,354,173	1,498,999	1,512,000
Capital	759,566	663,361	612,638	537,623
Total	2,179,566	2,017,534	2,111,637	2,049,623
STAFFING:				
Full-Time				
Other				
Total				
SOURCE OF FUNDING				
General				
Other Revenue				
Taxes	775,863	240,109	371,845	406,124
General Fund Total	775,863	240,109	371,845	406,124
RDA				
City Impact Fees				
Garbage	1,150,000	1,224,700	1,150,000	1,150,000
Assessment D/S	485,442	552,725	589,792	493,499
Measure S				
HODAG				
Total	2,411,305	2,017,534	2,111,637	2,049,623

MAINTENANCE & OPERATIONS

Division	Non-Department
Dept #	9900

Account Number	Description	2013-14 Total
600.400	Professional Services	62,000
600.405	Garbage Payments	1,150,000
600.440	Bond Handling Charges	5,000
600.650	Tax Sharing Agreements	295,000
Subtotal Services, Material & Supplies		1,512,000
Total Maintenance & Operations		1,512,000

DEBT AND CAPITAL EQUIPMENT

Division	Non-Department
Dept #	9900

Account Number	Description	2013-14 Total
700.050	Debt Service	
	Highland	117,895
	Dancer II	27,255
	Watermain	31,483
	Stillman	25,396
	Dancer III	26,243
	Peasoup	185,722
	Vineyards	48,355
	Theater	31,150
	Wal Mart	24,124
	TRAN interest	20,000
Subtotal Debt Service		537,623
Total Debt & Capital Equipment		537,623

INTERNAL SERVICES DEPARTMENT SUMMARY

	2010-11 Actual	2011-12 Actual	2012-13 Estimated	2013-14 Proposed
EXPENDITURES BY PROGRAM				
Insurance	2,025,381	1,775,583	2,010,139	2,207,380
Fleet	513,993	594,436	575,901	671,815
Utilities	668,245	802,924	690,063	810,935
Overhead	173,449	170,651	166,112	166,594
Information Processing	244,713	267,252	291,933	347,794
Total	3,625,781	3,610,846	3,734,148	4,204,518
EXPENDITURES BY CATEGORY				
Personnel	234,188	274,269	266,994	262,167
Maintenance & Operations	3,284,388	3,244,496	3,331,199	3,848,811
Capital	107,205	92,081	135,955	93,540
Total	3,625,781	3,610,846	3,734,148	4,204,518
STAFFING				
Full Time	2.8	2.6	3.1	3.0
Other	0.43	0.43	0.5	0.5
Total	3.23	3.03	3.6	3.5
SOURCE OF FUNDING				
Legislative	27,896	29,199	34,623	32,810
Administration	46,633	35,727	50,808	52,039
Admin Services	23,653	23,989	29,778	27,189
Finance	58,111	55,338	80,599	70,322
Police	764,067	743,750	866,538	988,532
Fire	398,002	381,484	363,807	428,599
Community Development	56,225	58,591	66,186	70,222
Recreation	113,741	122,816	132,975	155,734
Public Works	626,216	675,324	707,696	710,438
Internal Services	98,265	102,343	128,551	131,333
Payroll & Other	1,405,825	1,484,792	1,303,513	1,548,345
Adjustment	7,147	-96,697	-214,706	-11,045
Total	3,625,781	3,616,656	3,550,368	4,204,518

INTERNAL SERVICES DIVISION SUMMARY

DIVISION:	Insurance
DEPT. NO.	9100

	2010-11 Actual	2011-12 Actual	2012-13 Estimated	2013-14 Adopted
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EXPENDITURES BY CATEGORY

Personnel				
Maintenance & Operations	2,025,381	1,775,583	2,010,139	2,207,380
Capital				
Total	2,025,381	1,775,583	2,010,139	2,207,380

STAFFING

Full Time				
Other				
Total				

SOURCE OF FUNDING

Legislative	7,547	2,616	9,518	10,699
Administration	19,320	3,783	17,977	21,857
Admin Services	10,179	3,342	11,702	11,530
Finance	23,929	7,030	28,481	24,567
Police	264,033	79,718	281,602	301,239
Fire	167,801	50,368	158,533	184,118
Community Development	17,459	5,891	20,923	20,791
Recreation	11,035	3,639	12,972	13,163
Public Works	76,076	25,562	87,067	58,445
Internal Services	22,177	11,389	26,788	20,891
Payroll & Other	1,405,825	1,243,025	1,301,731	1,534,500
Adjustment		339,220	52,845	5,580
Total	2,025,381	1,775,583	2,010,139	2,207,380

MAINTENANCE & OPERATIONS

Division	Insurance
Dept #	9100

Account Number	Description	2013-14 Total
640.100	RMA - General Liability	149,100
640.105	RMA - Worker's comp	375,780
640.110	RMA - Property	20,985
640.120	RMA - Employee Assistance	3,040
640.125	RMA - Autos over \$25,000	5,640
640.130	RMA - General Administration	14,390
640.135	RMA - Business Travel	50
600.145	RMA - Autos Under \$25,000	155
640.150	RMA - ERMA	33,840
640.200	Surety Bonds	2,800
640.205	State Unemployment Insurance	35,000
640.300	Dental Plan	105,000
640.312	PERS Health	1,320,000
640.320	Vision Service Plan	28,000
640.325	Chiropractic Plan	11,500
640.333	Standard Life	5,500
640.334	Myers Stevens-LTD Fire	4,500
640.335	Myers Stevens-LTD Fire	6,000
640.336	Myers Stevens-LTD Police	8,000
640.340	Standard - LTD	4,000
640.345	Colonial Insurance-reimb by employee	70,000
640.400	Worker's Comp Medical Claims	2,000
Subtotal Services, Material & Supplies		2,205,280
610.915	Training & Education--Non Reimbursable Liebert, Cassidy workshops	2,100
Subtotal Membership, Training & Meetings		2,100
Total Maintenance & Operations		2,207,380

INTERNAL SERVICES DIVISION SUMMARY

DIVISION:	Fleet Management
DEPT. NO.	9200

	2010-11 Actual	2011-12 Actual	2012-13 Estimated	2013-14 Adopted
EXPENDITURES BY CATEGORY				
Personnel	68,157	78,235	87,075	85,113
Maintenance & Operations	421,831	506,120	477,885	575,812
Capital	24,005	10,081	10,941	10,890
Total	513,993	594,436	575,901	671,815
STAFFING				
Full Time	1	0.8	1	1
Other				
Total	1	0.8	1	1
SOURCE OF FUNDING				
Legislative				
Administration	1,080	8,184	5,218	6,730
Admin Services				
Finance				
Police	190,945	303,985	245,219	329,770
Fire	128,790	162,196	109,567	114,410
Community Development	4,770	8,835	10,435	13,460
Recreation	4,770	12,693	10,435	13,460
Public Works	128,790	147,165	120,001	161,520
Internal Services	14,390	29,735	20,869	33,650
Payroll & Other				
Adjustment	40,458	-78,357	54,157	-1,185
Total	513,993	594,436	575,901	671,815

SALARIES

DIVISION: Fleet Management

DEPT. NO. 9200

Position Classification	Existing Position	Step	Rate	Months	%	2013-14 Total
Equipment Mechanic III	Y	E	4,091	12	100%	49,092
Sickleave						2,266
Subtotal Salaries					1.00	51,358

BENEFITS AND OTHER PAY

Description	2013-14 Total
FICA	3,184
Medicare	745
PERS	13,747
Health Insurance	14,520
Life Insurance	132
Unemp Insurance	1,027
Insurance Reimbursement	400
Subtotal Benefits	33,755
Total Personnel	85,113

MAINTENANCE & OPERATIONS

Division	Fleet
Dept #	9200

Account Number	Description	2013-14 Total
600.100	Office Supplies	200
600.110	Computer Supplies	500
600.130	Printing	50
600.250	Special Supplies	4,000
600.256	Auto Parts - Repairs	97,750
600.257	Gasoline & Diesel	286,500
600.300	Uniform Expense	600
600.305	Small Tools & Minor Equipment	5,250
600.375	Equipment Repair	550
600.400	Professional Services	7,268
600.425	Linen Service	1,125
600.455	Auto Service - Misc.	16,275
600.456	Auto Service - Preventative Maintenance	
600.457	Auto Service - Emergency Repairs	92,750
600.458	Auto Service - Towing	2,000
Subtotal Services, Material & Supplies		514,818
620.100	Fleet	26,920
620.200	Utilities & Building Maintenance	18,559
620.300	Insurance	6,850
620.500	General Overhead/Office Expense	1,611
620.600	Data Processing	3,554
630.600	Waste Disposal (tires)	3,000
Subtotal Internal Services		60,494
610.915	Training & Education	
	Training & workshops	500
Subtotal Membership & Training		500
Total Maintenance & Operations		575,812

DEBT AND CAPITAL EQUIPMENT

Division	Fleet Management
Dept #	9200

Account Number	Description	2013-14 Total
700.050	Debt Service	
	07 Equipment Lease	1,700
	2010 Bond	9,190
Subtotal Debt and Capital Equipment		10,890
Total Debt and Capital Equipment		10,890

INTERNAL SERVICES DIVISION SUMMARY

DIVISION:	Utility & Building Mntc.
DEPT. NO.	9300

	2010-11 Actual	2011-12 Actual	2012-13 Estimated	2013-14 Adopted
EXPENDITURES BY CATEGORY				
Personnel	55,269	74,565	54,481	64,691
Maintenance & Operations	607,876	725,809	633,032	743,694
Capital	5,100	2,550	2,550	2,550
Total	668,245	802,924	690,063	810,935
STAFFING				
Full Time	0.8	0.8	1	1
Other				
Total	0.8	0.8	1	1
SOURCE OF FUNDING				
Legislative	16,059	13,103	18,476	15,744
Administration	8,364	7,005	9,603	7,672
Admin Services	5,058	3,955	5,801	3,752
Finance	13,254	14,751	15,234	15,612
Police	86,829	81,009	101,960	123,543
Fire	29,383	28,267	39,544	45,631
Community Development	9,926	7,746	11,295	7,592
Recreation	68,857	68,895	77,578	94,439
Public Works	401,687	542,670	458,847	450,117
Internal Services	38,285	53,484	43,703	52,107
Payroll & Other				
Adjustment	-9,457	-17,961	-91,978	-5,274
Total	668,245	802,924	690,063	810,935

SALARIES

DIVISION: Utility & Building Maintenance

DEPT. NO. 9300

Position Classification	Existing Position	Step	Rate	Months	%	2013-14 Total
Custodian	Y	E	2,895	12	100%	34,740
Overtime Sickleave						1,750
Subtotal Salaries					1.00	36,490

BENEFITS AND OTHER PAY

Description	2013-14 Total
FICA	2,262
Medicare	529
PERS	9,628
Health Insurance	14,520
Life Insurance	132
Unemp Insurance	730
Uniform	400
Subtotal Benefits	28,201
Total Personnel	64,691

MAINTENANCE & OPERATIONS

Division	Utility & Building Maintenance
Dept #	9300

Account Number	Description	2013-14 Total
600.250	Special Supplies	16,000
600.300	Uniform Expense	600
600.305	Small Tools & Minor Equipment	800
600.375	Equipment Repair	117,900
630.100	Telephone	62,000
630.200	Natural Gas & Electric	380,000
630.300	Water	132,000
630.400	Sewer	6,800
630.500	Alarm	7,280
630.700	Pest Control	5,500
Subtotal Services, Material & Supplies		728,880
620.100	Fleet Services	6,730
620.300	Insurance	1,662
620.500	General Overhead/Office Expense	5,130
Subtotal Internal Services		1,292
Subtotal Internal Services		14,814
Total Maintenance & Operations		743,694

DEBT AND CAPITAL EQUIPMENT

Division	Utility & Building Maintenance
Dept #	9300

Account Number	Description	2013-14 Total
700.050	Debt Service Equip 07 Lease	2,550
Subtotal Debt and Capital Equipment		2,550
Total Debt and Capital Equipment		2,550

INTERNAL SERVICES DIVISION SUMMARY

DIVISION:	Overhead & Office Expenses
DEPT. NO.	9500

	2010-11 Actual	2011-12 Actual	2012-13 Estimated	2013-14 Adopted
EXPENDITURES BY CATEGORY				
Personnel	31,056	35,280	38,558	33,173
Maintenance & Operations	72,793	62,721	57,004	60,121
Capital	69,600	72,650	70,550	73,300
Total	173,449	170,651	166,112	166,594
STAFFING				
Full Time	0.5	0.5	0.5	0.5
Other				
Total	0.5	0.5	0.5	0.5
SOURCE OF FUNDING				
Legislative	1,928	2,519	2,833	2,813
Administration	7,646	4,154	7,843	6,292
Admin Services	2,537	2,743	2,801	3,040
Finance	6,808	5,949	9,090	8,821
Police	74,385	72,186	74,474	79,522
Fire	52,827	56,376	42,423	46,559
Community Development	3,873	4,080	4,485	5,884
Recreation	2,190	1,985	2,280	3,138
Public Works	15,518	15,780	14,786	14,343
Internal Services	4,719	4,959	6,189	5,157
Payroll & Other				
Adjustment	1,018	-80	-1,092	-8,975
Total	173,449	170,651	166,112	166,594

SALARIES

DIVISION: Overhead & Office Expense
DEPT. NO. 9500

Position Classification	Existing Position	Step	Rate	Months	%	2013-14 Total
Clerical Assistant II	Y	E	3,056	12	50%	18,336
Overtime						
Def Comp						210
Bilingual						300
Subtotal Salaries					0.50	18,846

BENEFITS AND OTHER PAY

Description	2013-14 Total
FICA	1,169
Medicare	274
PERS	5,181
Health Insurance	7,260
Life Insurance	66
Unemp Insurance	377
Subtotal Benefits	14,327
Total Personnel	33,173

MAINTENANCE & OPERATIONS

Division		Overhead & Office Expense
Dept #		9500
Account Number	Description	2013-14 Total
600.100	Office Supplies	6,000
600.120	Postage	1,000
600.400	Professional Services	3,500
600.475	Maintenance Agreements	8,000
600.480	Service Agreements	7,000
600.505	Rentals - Equipment	500
Subtotal Services, Material & Supplies		26,000
620.200	Utilities & Building Maintenance	16,677
620.300	Insurance	2,633
620.500	General Overhead/Office Expense	671
620.600	Data Processing	4,140
Subtotal Internal Services		24,121
610.900	Membership & Dues	
	League of California Cities	9,000
	Council of Governments	1,000
Subtotal Membership, Training & Meetings		10,000
Total Maintenance & Operations		60,121

DEBT AND CAPITAL EQUIPMENT

Division		Utility & Building Maintenance
Dept #		9300
Account Number	Description	2013-14 Total
700.050	Debt Service	
	City Hall	73,300
Subtotal Debt and Capital Equipment		73,300
Total Debt and Capital Equipment		73,300

INTERNAL SERVICES DIVISION SUMMARY

DIVISION:	Information Processing
DEPT. NO.	9600

	2010-11 Actual	2011-12 Actual	2012-13 Estimated	2013-14 Adopted
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EXPENDITURES BY CATEGORY

Personnel	79,706	86,189	86,880	79,190
Maintenance & Operations	156,507	174,263	153,139	261,804
Capital	8,500	6,800	51,914	6,800
Total	244,713	267,252	291,933	347,794

STAFFING

Full Time	0.5	0.5	0.6	0.5
Other	0.43	0.43	0.5	0.5
Total	0.93	0.93	1.1	1

SOURCE OF FUNDING

Legislative	2,362	2,472	3,796	3,554
Administration	6,273	6,566	10,101	9,488
Admin Services	5,879	6,155	9,474	8,867
Finance	14,120	14,775	27,794	21,322
Police	102,410	107,189	149,563	154,458
Fire	42,361	44,336	33,471	37,881
Community Development	14,907	15,603	18,914	22,495
Recreation	21,599	22,606	29,576	31,534
Public Works	17,245	18,049	20,168	26,013
Internal Services	12,964	14,810	25,449	19,528
Payroll & Other			1,782	13,845
Adjustment	4,593	14,691	-38,155	-1,191
Total	244,713	267,252	291,933	347,794

SALARIES

DIVISION: Information Processing

DEPT. NO. 9600

Position Classification	Existing Position	Step	Rate	Months	%	2013-14 Total
Info Systems Coor/GIS	Y	E	4,610	12	50%	27,660
Info Systems Assistant	Y	E	2,895	12	50%	17,370
Overtime						1,100
Def Comp						810
VL PO						266
Subtotal Salaries					1.00	47,206

BENEFITS AND OTHER PAY

Description	2013-14 Total
FICA	2,927
Medicare	685
PERS	12,775
Health Insurance	14,520
Life Insurance	132
Unemp Insurance	945
Subtotal Benefits	31,984
Total Personnel	79,190

MAINTENANCE & OPERATIONS

Division		Information Processing
Dept #		9600
Account Number	Description	2013-14 Total
600.100	Office Supplies	400
600.110	Computer Supplies	500
600.250	Special Supplies	25,000
600.400	Professional Services	53,500
600.470	Software License Agreements	41,500
600.475	Maintenance Agreements	106,000
Subtotal Services, Material & Supplies		226,900
620.200	Utilities & Building Maintenance	15,209
620.300	Insurance	6,278
620.500	General Overhead/Office Expense	1,583
620.600	Data Processing	11,834
Subtotal Internal Services		34,904
Total Maintenance & Operations		261,804

DEBT AND CAPITAL EQUIPMENT

Division		Information Processing
Dept #		9600
Account Number	Description	2013-14 Total
700.050	Debt Service Equipment 07 Lease	6,800
Subtotal Debt and Capital Equipment		6,800
Total Debt and Capital Equipment		6,800



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CAPITAL IMPROVEMENT PROJECTS

Account Number	Funding Source	Description	Year Adopted	Modified 2013-14 Budget
<u>(UNFINISHED IN PRIOR YEAR)</u>				
230-5200-700.100	CDBG	East Rose Estates Flooding and Mitigation Project	2012-13	231,800
214-5200-700.100	Measure C	Installation of advance warning signs at 3 different schools	2012-13	17,792
233-5200-700.100	Safe Routes			<u>160,125</u>
				177,917
Total CIP carried forward from prior years				409,717
<u>(NEW PROJECTS THIS YEAR)</u>				
230-5200-700.100	CDBG	Various streets & alley improvements	2013-14	215,000
214-5200-700.100	Measure C			<u>167,000</u>
				382,000
214-5200-700.100	Measure C	ADA compliance issues at Sr Center & City Hall	2013-14	30,000
214-5200-700.100	Measure C	Asphalt Rehabilitation Project	2013-14	400,000
Total CIP projects added this year				812,000

Projects Carried Forward	409,717
New Projects	812,000
Total Capital Improvement Budget	<u><u>1,221,717</u></u>

CAPITAL PROJECTS BY FUNDING SOURCE

	General Fund	Other Funds	Fund Total
Projects using CDBG Fund			
East Rose Estates Flooding & Mitigation		231,800	
Various Streets & alleys		215,000	446,800
 Projects using Measure C			
Installation of advance warning signs at 3 schools		17,792	
Various streets & alley improvements		167,000	
Safe Routes to Schools-Warning signs & indicators		160,125	
ADA compliance issues at Sr Center & City Hall		30,000	
Asphalt Rehabilitation Project		400,000	774,917
 Total Capital Projects		<hr/> 1,221,717	1,221,717

RESOLUTION NO. 2013 – 1 SRDA

**A RESOLUTION OF THE BOARD OF DIRECTORS
OF THE SUCCESSOR AGENCY TO THE DISSOLVED SELMA REDEVELOPMENT
AGENCY ADOPTING THE 2013-14 FISCAL YEAR BUDGET**

WHEREAS, the proposed 2013-14 fiscal year budget for the Successor Agency to the Dissolved Selma Redevelopment Agency has been presented by the Executive Director of said Agency; and

WHEREAS, a public hearing on said budget was duly scheduled, and held, and all persons were given an opportunity to be heard and their suggestions or objections carefully considered.

NOW, THEREFORE, BE IT RESOLVED, by the Board of Directors of the Successor Agency to the Dissolved Selma Redevelopment Agency that the final budget documents containing the Agency Operating and Capital Improvements Budget for Fiscal Year 2013-14 shall contain all revisions made by the Board of Directors; and

BE IT FURTHER RESOLVED, that the following is the final budget for the Successor Agency to the Dissolved Selma Redevelopment Agency,


<u>FUND</u>	<u>2013-14</u>
GENERAL DEBT SERVICE	\$ 847,284
HOUSING DEBT SERVICE	0
OTHER DEBT SERVICE FUNDS	205,250
HOUSING PROJECT FUNDS	0
TOTAL BUDGET	<u>\$ 1,052,534</u>

the details of which are on file with the Secretary of the said Agency, be and is hereby approved and adopted as the official budget for the said fiscal year for the Successor Agency to the Dissolved Selma Redevelopment Agency.

The foregoing resolution was duly approved by the Successor Agency to the Dissolved Selma Redevelopment Agency at a regular meeting held on the 1st day of July, 2013 by the following vote, to wit:

AYES:	5	BOARD MEMBERS: Rodriguez, Avalos, Derr, Robertson, Grey
NOES:	0	BOARD MEMBERS: None
ABSTAIN:	0	BOARD MEMBERS: None
ABSENT:	0	BOARD MEMBERS: None

Attest:


Reyna Rivera
Secretary


Kenneth Grey
Chairman

SUCCESSOR AGENCY SUMMARY

	2010-11 Actual	2/1/12-6/30/12 Actual	2012-13 Estimated	2013-14 Proposed
EXPENDITURES BY PROGRAM				
Successor Agency		401,156	478,505	1,052,534
TOTAL		401,156	478,505	1,052,534
EXPENDITURES BY CATEGORY				
Maintenance & Operations		21,482	24,500	365,000
Capital		379,674	454,005	687,534
TOTAL		401,156	478,505	1,052,534
STAFFING				
Full Time				
Other				
TOTAL				
SOURCE OF FUNDING				
Selma Pallet		11,062	22,124	22,124
Chavez Construction				9,740
Farmer in the Dell		5,800	11,600	11,600
Glacier Air Conditioning		2,745	9,900	9,900
Secure Storage #1		6,910	13,820	13,820
Secure Storage #2		5,310	10,620	10,620
Secure Storage #3		2,190	8,760	8,760
ROPS		558,776	724,032	700,000
Excess of ROPS		-191,637	-322,351	265,970
TOTAL		401,156	478,505	1,052,534

MAINTENANCE & OPERATIONS

Division	Successor Agency
Dept #	

Account Number	Description	2013-14 Total
600.400	Professional Services	250,000
600.405	City Reimbursement	115,000
Subtotal Services, Material & Supplies		365,000
Total Maintenance & Operations		365,000

DEBT AND CAPITAL EQUIPMENT

Division	Successor Agency
Dept #	

Account Number	Description	2013-14 Total
700.050	Debt Service	
	Housing	74,225
	2010 Bond	408,059
	Industrial Park	205,250
Total Debt and Capital Equipment		687,534



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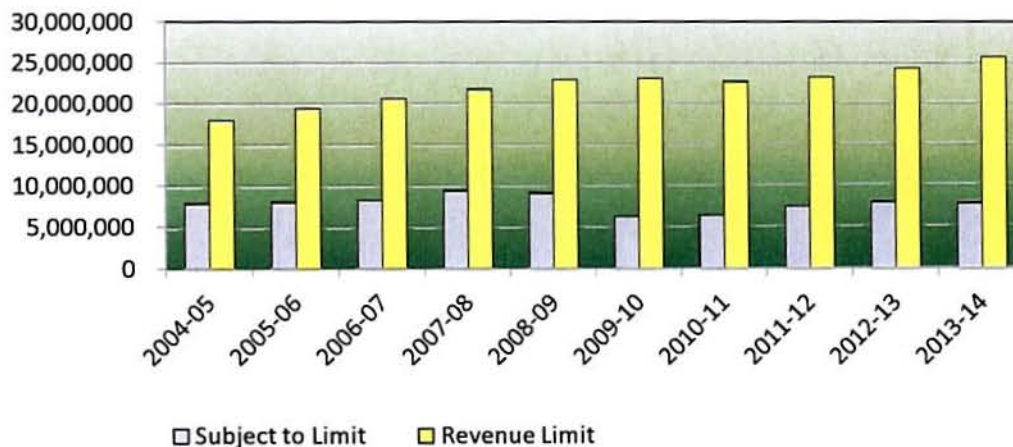
APPROPRIATIONS LIMITATION

The Appropriations Limitations imposed by Propositions 4 and 11 create restrictions on the amount of revenue that can be appropriated in any fiscal year. Not all revenues are restricted by the limit, only those which are referred to as "proceeds of taxes." The purpose of the law is to limit government spending by putting a cap on the total proceeds of taxes that may be appropriated each year. This limit is increased annually through a formula that takes into consideration changes in the Consumer Price Index and State per capita income. The City is not constrained in the current budget by these limits.

Based on data provided by the State Controller, the 2013-2014 appropriations Limitation for Selma is calculated as follows:

Per Capita Personal Income	
Percentage change over prior year	1.0512%
Population Change	
Percentage change over prior year	1.0079%
Calculation of Adjustment Factor for FY 2013-14	$1.0512 \times 1.0079 = 1.0595$
Appropriations Limitation 2012-2013	\$ 24,291,785
Change factor applied to limit	<u>1.0595</u>
Appropriations Limitation 2013-2014	<u><u>\$ 25,737,146</u></u>
Estimated General Fund Revenue for 2013-14	\$ 8,573,555
Revenue subject to Gann Limit	7,842,000
Room for future revenue growth	<u><u>\$ 17,895,146</u></u>

HISTORICAL LIMIT COMPARISON



CITY OF SELMA - DEBT SERVICE SCHEDULE

Issue Date	Term	Interest Rate	Name	Original Issue	Principal Matured /Paid	2013-14 Principal Due	Principal Outstanding 6/30/2014
CITY OBLIGATIONS							
Mar-94	29 yrs	6.00%	City Hall	1,000,000	425,000	40,000	535,000
Loan from PFA used to remodel existing City Hall & design new City Hall - paid w/General Fund money							
Jul-10	31 yrs	3.125-7.00%	2010 Bond	4,125,000	130,000	60,000	3,935,000
Refinanced bond from PFA to replace 01A Streets bond, 04A Corporation Yard bond and the 97 Equipment bond.							
May-00	15 yrs	8.50%	Wal Mart	541,450	498,355	21,327	21,203
Note payable to Wal Mart for development agreement - paid w/General Fund money)							
Apr-07	7 yrs	Lease	Equipment Lease	1,000,000	872,636	127,364	0
Lease purchase agreement w/ Sun Trust Leasing-various vehicles/computer equip/fire truck							
July-09	10 yrs	Lease	Fire Engine	449,876	113,338	41,510	269,228
Lease purchase agreement w/ Oshkosh Capital for Pierce Fire Engine							
Sub Total				7,116,326	2,039,329	290,201	4,760,431
ASSESSMENT BONDS							
Jul-99	23 yrs	6.88%	Highland	1,380,000	517,000	62,000	801,000
Jul-99	23 yrs	6.88%	Dancer II	325,000	135,000	15,000	175,000
Jul-99	23 yrs	6.88%	Dancer III	315,000	140,000	15,000	160,000
Jul-99	23 yrs	6.88%	Watermain	290,000	109,000	20,000	161,000
Jul-99	23 yrs	6.88%	Stillman	340,000	149,000	13,000	178,000
Jul-99	24 yrs	6.88%	Peasoup	2,950,000	1,510,000	92,000	1,348,000
Jul-99	24 yrs	6.88%	Vineyards	615,000	255,000	25,000	335,000
Jul-99	17 yrs	6.79%	Theater	304,000	199,000	25,000	80,000
Assessment districts used to finance the construction of public improvements in development projects. Source of repayment funds - Assessment charges added to County Property Tax Roll annually.							
Sub Total				6,519,000	3,014,000	267,000	3,238,000
Total City Debt				13,635,326	5,053,329	557,201	7,998,431

SUCCESSOR AGENCY - DEBT SERVICE SCHEDULE

Issue Date	Term	Interest Rate	Name	Original Issue	Principal Matured /Paid	2013-14 Principal Due	Principal Outstanding 6/30/2014
SUCCESSOR AGENCY OBLIGATIONS							
Jul-10	31 yrs	3.125-7.0%	2010 Bond	3,600,000	70,000	235,000	3,295,000
Refinanced bond from 1993B and 01A and 04A issues. Used for streetscape, façade renovations and other redevelopment projects. Repayment is with tax increment funds							
Mar-94	29 yrs	11.00%	Housing	670,000	210,000	25,000	435,000
Loan through PFA for advance funding of 20% set-aside money. Used to fund housing renovation projects. Repayment with RDA housing money.							
Sub Total				4,270,000	280,000	260,000	3,730,000
SUCCESSOR AGENCY OUTSIDE LOANS							
Feb-01	40 yrs	5.00%	Industrial Park	3,561,890	431,890	50,000	3,080,000
Loan from USDA for the construction of industrial park in Selma. Repayment will be by assessments placed on property purchased in park.							
Sub Total				3,561,890	431,890	50,000	3,080,000
Total RDA Debt				7,831,890	711,890	310,000	6,810,000

CITY OF SELMA
Revenue & Expenditure - Comparison of Cities
Source 2010-2011 State Controller's Report

City	Selma		Dinuba		Kerman	
	23,219	\$ per	21,453	\$ per	13,544	\$ per
Population	City Total	Capita	City Total	Capita	City Total	Capita
City Revenue						
Taxes	8,752,748	377	17,633,261	822	3,638,260	269
Assessments	172,622	7	484,576	23	183,351	14
Licenses & Permits	144,834	6	452,573	21	148,015	11
Fines & Forfeitures	93,208	4	174,767	8	38,104	3
Use of Money & Property	52,276	2	175,953	8	195,326	14
Intergovernmental	2,890,781	125	4,305,887	201	2,106,273	156
Current Service Charge	3,576,334	154	14,171,463	661	3,572,342	264
Other Revenue	5,417,098	233	5,816,437	271	4,145,330	306
Total Revenues	21,099,901	909	43,214,917	2,014	14,027,001	1,036
City Expenditures						
General Government	1,216,900	52	3,568,370	166	666,472	49
Public Safety	7,959,668	343	8,469,478	395	2,428,032	179
Transportation	6,882,773	296	8,451,374	394	1,916,526	142
Community Development	899,990	39	1,567,252	73	348,692	26
Health	1,126,737	49	11,945,357	557	6,454,230	477
Culture & Leisure	557,063	24	2,682,766	125	548,020	40
Other	-	-	6,416	0	-	-
Public Utilities	433,276	19	2,876,190		1,316,318	
Total Expenditures	19,076,407	822	39,567,203	1,844	13,678,290	1,010

City	Lemoore		Reedley		Sanger	
	24,531	\$ per	24,194	\$ per	24,270	\$ per
Population	City Total	Capita	City Total	Capita	City Total	Capita
City Revenue						
Taxes	5,692,171	232	6,453,150	267	9,753,102	402
Assessments	560,578	23	655,924	27	429,092	18
Licenses & Permits	108,478	4	223,222	9	186,697	8
Fines & Forfeitures	107,582	4	83,729	3	123,959	5
Use of Money & Property	215,140	9	126,482	5	179,744	7
Intergovernmental	2,534,809	103	3,734,753	154	3,130,357	129
Current Service Charge	12,043,608	491	10,595,064	438	12,042,873	496
Other Revenue	1,380,675	56	516,339	21	1,245,319	51
Total Revenues	22,643,041	923	22,388,663	925	27,091,143	1,116
City Expenditures						
General Government	2,864,919	117	655,303	27	1,313,014	54
Public Safety	4,553,873	186	6,003,001	248	9,748,392	402
Transportation	1,780,619	73	4,843,305	200	2,682,314	111
Community Development	1,328,863	54	569,852	24	488,903	20
Health	3,587,501	146	9,204,731	380	6,517,028	269
Culture & Leisure	1,800,936	73	1,204,092	50	972,875	40
Public Utilities	3,165,360	129	3,029,744	125	2,463,748	102
Total Expenditures	19,082,071	778	25,510,028	1,054	24,186,274	997

Selma Per Capita General Revenue Information

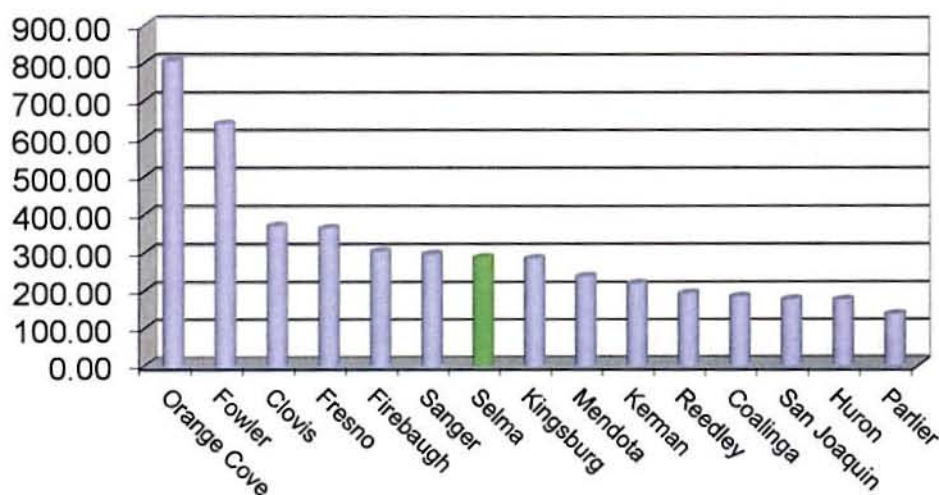
January 1, 2011

Selma was ranked 6th out of 15 cities within Fresno County, having a per capital general revenue income of \$288.89 for fiscal year ending June 30, 2011. The average per capital general revenue income for cities within Fresno County was \$312.50.

Rank	City	Population	General Revenue	Per Capita Gen. Rev.
1	Orange Cove	9,198	7,443,204	809.22
2	Fowler	5,719	3,674,532	642.51
3	Clovis	97,218	36,341,142	373.81
4	Fresno	500,121	183,554,789	367.02
5	Firebaugh	7,619	2,327,911	305.54
7	Sanger	24,484	7,288,194	297.67
6	Selma	23,395	6,758,470	288.89
8	Kingsburg	11,509	3,286,981	285.60
9	Mendota	11,081	2,632,808	237.60
10	Kerman	13,751	3,004,267	218.48
14	Reedley	24,474	4,701,905	192.12
11	Coalinga	17,996	3,300,515	183.40
12	San Joaquin	4,025	706,823	175.61
13	Huron	6,790	1,184,460	174.44
15	Parlier	14,656	1,987,630	135.62

Source: State Controller's Report, Fiscal year 2010-2011

PER CAPITAL GENERAL REVENUE

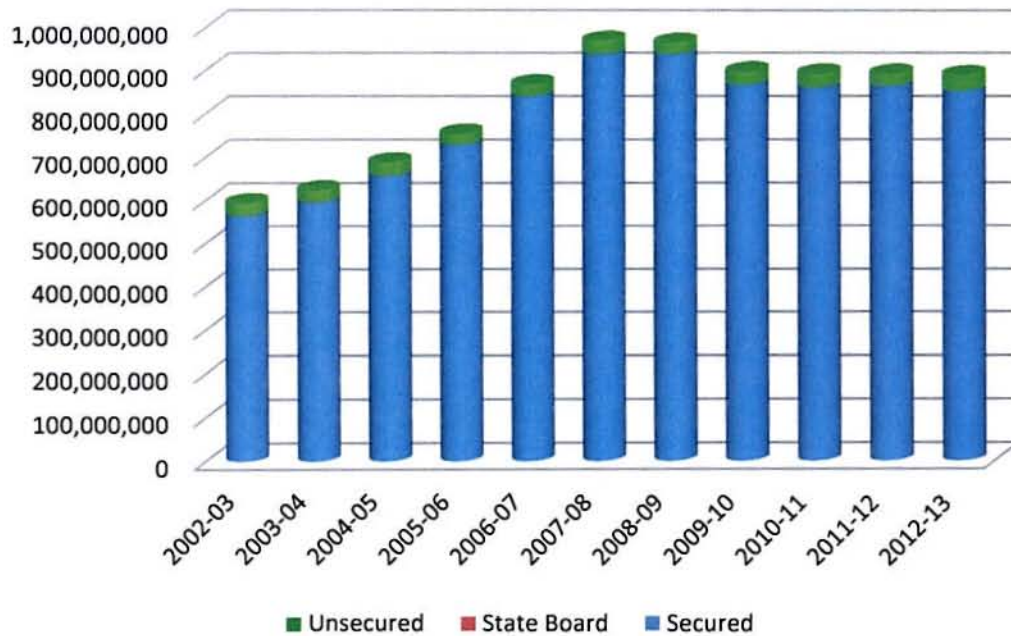


CITY OF SELMA

Assessed Values

	Secured	State Board	Unsecured	Total
2002-03	566,359,381	566,049	29,527,785	596,453,215
2003-04	596,998,437	585,148	28,601,718	626,185,303
2004-05	658,604,941	623,206	31,497,826	690,725,973
2005-06	730,750,776	610,320	25,040,734	756,401,830
2006-07	842,044,449	578,537	27,477,763	870,100,749
2007-08	938,900,380	431,568	31,632,046	970,963,994
2008-09	939,147,944	431,568	26,606,059	966,185,571
2009-10	868,408,552	431,568	30,655,049	899,495,169
2010-11	862,208,006	431,568	31,565,164	894,204,738
2011-12	865,037,020	458,140	28,420,091	893,915,251
2012-13	853,540,146	458,140	36,945,467	890,943,753

ASSESSED VALUES



CITY EMPLOYEE BENEFIT SUMMARY

The City of Selma employees are represented by the following bargaining units:

- Middle Management Employees
- Selma Police Officers Association
- International Association of Firefighters Local 3716
- Secretarial/Technical/Clerical Association
- Public Works and Community Services Employees

The employee groups listed above are subject to Memorandums of Understanding between their units and the City of Selma, generally effective for a two-year period. The City Manager and Department Heads are not represented as they are "at will" employees and in most cases, do not have contracts.

Health Insurance

The City offers health, dental, vision, chiropractic and life insurance. The City purchases health benefits through a pool operated by the California Public Employees' Retirement System (CalPERS). The dental, vision and chiropractic insurance plans are provided by a various vendors. The City contributes a monthly amount to employees through a Section 125 Cafeteria Plan to purchase health insurance based on an average of the HMO plans available through CalPERS. This amount changes annually as the rates change. Employees with ten or more years of regular employment service with the City receive 100% of the maximum premium allowance for these insurances. Employees with less than ten years service receive 90% of the maximum premium allowance. Employees not choosing to enroll in a health insurance plan may receive an "in-lieu of benefit" which is currently \$270 per month. This amount may be used to purchase other insurance options offered by the City or may be contributed to the employee's deferred compensation account. New employees become eligible for benefits according to the guidelines of each applicable plan.

Retirement

The City contracts with PERS to provide retirement benefits for its employees. The PERS retirement program is a defined benefit program. The monthly retirement is determined by age at retirement, years of service credit and final compensation. The basic benefit is 2% or 2.7% of final compensation for each year of credited service upon retirement. To be eligible for service retirement, a member must have reached retirement age (50,55,57 or 62) and have five years of credited service. There is no compulsory retirement age.

Retirement– Safety 2% @ 50

Sworn officers in both police and fire are classified as "safety" members of PERS. The safety retirement package is 2% at 50. The City pays both the employee and employer portion of the costs associated with this retirement program. The employee's contribution for this package is 9% of the employee's gross monthly base salary. The employer's contribution is recalculated each year by PERS and billed accordingly. The minimum age for a service retirement is 50.

Retirement– Miscellaneous 2.7% @ 55

Most other regular employees of the city (non-sworn) are classified as "miscellaneous" members of PERS. The miscellaneous retirement package is 2.7% at 55. The employee's portion for this package is 8% of the employee's gross monthly base salary. The employer's contribution is recalculated each year by PERS and billed accordingly. The City and Miscellaneous employees have agreed to contribute 3% of the employee share for the fiscal year 2010-11 and that this amount will decrease to 2% in fiscal year 2011-2012. The minimum age for a service retirement for miscellaneous members is 55.

Retirement - Safety 2.7% @ 57

This is a new category created to provide a PERS retirement package to sworn officers in both police and fire who are classified as "safety" members, hired after January 1, 2013 and who meet the PEPRA criteria for new employees. The employee and employer equally share the cost of the new PEPRA plans

Retirement – Miscellaneous 2% @ 62

This is a new category created to provide a PERS retirement package for all regular employees of the city (non-sworn) hired after January 1, 2013 and who meet the PEPRA criteria for new employees. The employee and employer equally share the cost of the new PEPRA plan.

Deferred Compensation

Employees are eligible to participate in the City's designated 457 Deferred Compensation Plan with ICMA. This program allows employees to invest pre-tax dollars for their future retirement. Some of the bargaining units have negotiated a City match of employee contributions to the deferred compensation program.

Holidays

The City observes 13 holidays including four (4) hours on Christmas Eve and four (4) hours on New Years Eve. The employee's birthday holiday may be used at the employee's discretion, with supervisor's approval. Lincoln's Birthday is also a floating holiday for most positions.

Management Leave

Management staff receives five days of Administrative Leave for each fiscal year.

Vacation

The City provides annual vacation accrual based on a schedule determined by years of service. Most employees are subject to the following schedule:

<u>Years of Service</u>	<u>Vacation Days</u>	<u>Years of Service</u>	<u>Vacation Days</u>
0 – 4	12	10-14	21
5 – 9	18	15 and over	24

Vacation accrual for Firefighters generally equals the same number of days per year.

Bilingual Pay

Certain positions are eligible to receive Bilingual pay of \$50 per month (Spanish and Punjabi only). Employees holding eligible positions are required to pass an oral competency test administered by an independent examiner if they wish to receive this benefit.

Education Incentive

The City provides incentive bonus of 1% to 7% for certain pre-employment or current employment certifications, trainings and/or education courses that are determined to make employees more productive in their work. Prior approvals from the appropriate Department Head and City Manager are required for certain incentive pay programs.

Uniform Allowance

Sworn police and fire personnel and non-sworn police, fire and other personnel that are required to wear uniforms are provided with the following annual allowance which is divided and included in the bi-weekly payroll: Police Officers - \$1,000; Firefighters - \$600; Community Service Officers, Code Enforcement Officers, Police Clerks and Fire Inspectors - \$600; Safety Dispatchers - \$250.

Other employees that are required to wear uniforms, such as Public Works employees and Building Inspectors, are provided with the necessary uniforms and receive regular replacement of uniform parts as needed.

Uniform Revolving Fund

The City provides a revolving fund for loans to assist eligible employees in the purchase of clothing and/or equipment needed and used in the performance of their duties. This fund is available to sworn employees and CSOs of both the police and fire bargaining units. The loan amount is limited to \$500 per eligible employee. The loan is interest free and repayment is made by payroll deduction.

CITY OF SELMA FINANCIAL POLICIES

1. **DEVELOPMENT OF A RESERVE.** We will work toward the development of and maintain a designated General Fund working capital reserve equivalent to 15% of the General Fund's operating budget and a designated emergency reserve equivalent to 5% of the General Fund's operating budget. The emergency reserve is just what it says and could be used in the event of an emergency. This equates to a General Fund reserve of 20%.
2. **BALANCED BUDGET.** The City of Selma will maintain a balanced operating budget for all governmental funds with recurring revenues. This means that we will not budget (expend) more than we receive in revenue and at the same time we will be addressing the development of our reserve funds. (Appropriations of available fund balance will only be permitted for "one-time" non-recurring expenditures.
3. **PREDICTION OF REVENUE.** The City of Selma will assume that normal revenue inflation and/or growth will go to pay normal inflation expenditures. The City of Selma will not use one-time revenue to fund on-going programs costs. Normal expenditure increases will not be approved if they exceed normal revenue inflation and/or growth.

In addition any new or expanded programs will be required to identify funding sources and/or off-setting reductions in expenditures in other programs.

4. **ENTERPRISE FUNDS.** We will require that all Enterprise Funds have revenues (customer charges, interest income, and all other income) sufficient to meet operating expenses, depreciation expense, and prescribed cash reserve policies per financial policies as recommended for each enterprise activity.

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

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

5. **INTERNAL SERVICE FUND.** The City of Selma will require that each Internal Service Fund which includes vehicles, equipment, and building maintenance have revenues, sufficient to meet all cash operating expenses and depreciation expenses. Internal Service revenue basically includes city user charges and some interest income. The related revenues should also be sufficient to maintain cash reserves which provide sufficient cash to replace vehicles and equipment in accordance with replacement policies therefore the City of Selma will review the equipment replacement fund policy to ensure that it is adequate.
6. **RISK MANAGEMENT.** The City of Selma will maintain a risk management program to provide for protection against loss and a reduction in exposure to liability.

7. **ENTERPRISE OPERATING RESERVE** – The City of Selma will maintain a general operating reserve which will support operations for each Enterprise Fund during times of financial emergencies. The amount of the general operating reserves will be determined based on a risk assessment of each Enterprise Fund and the Enterprise Fund annual expenses.
8. **ENTERPRISE FUND GENERAL RESERVE**. The City of Selma will maintain other Enterprise Fund reserves such as debt reduction and capital funding reserves, fleet replacement reserves, and general plant reserves (in addition to the general operating reserve and other reserves) as necessary and prudent for the operation of the specific Enterprise Fund. Such reserves will be reviewed as necessary during the annual budget process, or at least every two years.
9. **CASH FLOW MANAGEMENT**. The City of Selma will establish a cash flow management system, which includes the preparation of a cash flow analysis of all funds on a regular basis. The Cash Flow Management Plan will be to ensure that the City can offset significant downturns in revenues that will provide sufficient working capital and cash for daily financial needs.
10. **FISCAL PLAN**. The City of Selma will maintain a long-range fiscal perspective through the use of an annual operating budget, working closely with our sales tax consultants, the development of a five-year capital improvement plan, and the development of a five-year financial forecast.
11. **MAJOR CAPITAL IMPROVEMENTS AND ACQUISITIONS**. The City of Selma will use long-term financing methods or cash accumulated in excess of policy requirements for major capital improvements and acquisitions. These improvements will be planned, as best as possible, via the annual capital improvement plan process.
12. **USE OF BONDING**. The City of Selma will issue bonds or incur other terms of indebtedness only for appropriate purposes and only if the debt service does not affect the City's ability to meet future operating, capital and reserve requirements.
13. **BUDGET REQUEST**. The City of Selma will require each budget appropriation request to include a fiscal impact analysis. Presently any new request of non-budgeted items which goes to the Council requires staff to identify the budget impact, but this will require staff to identify specific funding source. Additionally, in the development of the budget staff will be required to indentify funding sources for any new personal, equipment and programs and stay within the policy that one-time funds do not support on-going programs or staff.
14. **ACCOUNTING PRACTICES**. The City of Selma will comply with all the requirements of "Generally Accepted Accounting Principles." This is not a new policy or a new practice, but under girds the whole accounting program of the City of Selma.
15. **COMPENSATION**. The City of Selma will strive to pay competitive market level compensation to our employees. The City of Selma will continue to conduct comparison pay and benefit studies with surrounding cities.

DESCRIPTION AND PURPOSE OF ACCOUNTING FUNDS

FUND 100 - GENERAL FUND

The purpose of the general fund is to account for general government activities such as public safety, planning, some public works, and administration. Source of funding is all local tax revenues, building fees, certain user charges, and all other discretionary income.

FUND 110 - GENERAL RESERVE

This fund is used to meet unanticipated expenses and revenue shortfall. Source of funding is contributions authorized by City Council and interest earnings.

FUND 111 - EQUIPMENT REPLACEMENT

This fund is a reserve fund of the City that is used for equipment replacement. The source of funding is from sale of equipment, interest earnings and a charge to all departments using vehicles or equipment.

FUND 201 - TRAFFIC SAFETY

This fund accounts for the City's share of the vehicle code fines collected within the City. This money must be spent on traffic safety (police) expenditures.

FUND 202 – REDEVELOPMENT ADMINISTRATION

This is a City fund not a Redevelopment Agency fund. This fund was set up to charge the time City employees spend doing Successor Agency work. The source of funding is a reimbursement by the Successor Agency for the costs incurred.

FUND 204 - PUBLIC SAFETY FUND

This fund accounts for the City's share of the Local Public Safety Tax Collected within Fresno County. The funds must be spent on Public Safety.

FUND 207 – TRAFFIC CONGESTION RELIEF GRANT

This fund accounts for the additional public works funds received from the State. The funds must be spent on maintenance of City infrastructure.

FUND 209 – AB 1913 GRANT (POLICE)

This fund accounts for the additional police funds received from the State. The funds must be spent on approved public safety expenditures.

FUND 210 - STREET CONSTRUCTION AND MAINTENANCE

This fund is used to account for street maintenance projects paid for with various funding sources. The funding source is through transfers of monies from various funds, such as General Fund, Gas Tax, LTF and Measure C.

FUND 211 - GAS TAX

This fund is used to account for the City's share of the gas tax street funds received from the state. The funds must be used for street purposes.

FUND 213 - STREET - LTF

This fund is used to account for the City's share of the Transportation Development Act (SB325) funds allocated by the state. The funds must be used for transportation purposes.

FUND 214 - STREET - MEASURE "C"

This fund is set up to account for the "Measure C" (one-half cent) sales tax received from Fresno County. The funds must be used for construction and repair of roads and right-of-ways.

FUND 215 – STREET – PROP 1B

This fund is used to account for state funds received. These funds must be used for local street and road improvements.

FUND 220 - LANDSCAPE & LIGHTING ASSESSMENT

This fund is set up to account for the maintenance costs of various medians and landscape islands in the City. Funding for these costs is provided by assessments that are charged to property owners within the district. These charges are billed and collected on the property owner's annual property tax bills.

FUND 228 – ABANDONED VEHICLE ABATEMENT

This fund accounts for the revenue and expenditures necessary to administer an abandoned vehicle abatement program. The expenditures are reimbursed by Fresno County.

FUND 230 - CDBG GRANT

This fund accounts for capital projects paid for with Community Development Block Grant monies received from Fresno County.

FUND 232 – RECYCLING GRANT

This fund accounts for the funds received from the California Department of Conservation to promote recycling. The grant funds will be spent on recycling at community events.

FUND 233 – SAFE ROUTES TO SCHOOLS GRANT

This fund accounts for the funds received from the state for installation of lighted crosswalks for school crossings. The grant funds must be spent in accordance with the grant application.

FUND 236 – HEALTHY CITIES GRANT

This fund accounts for the funds received from the Public Health Institute for community wide planning and enrichment programs. The grant funds must be spent in accordance with the grant application.

FUND 242 – TRAFFIC SAFETY GRANT

This fund accounts for the additional police funds received from the State. The funds must be spent on approved public safety expenditures.

FUND 243 – PROP 40 PARKS GRANT

This fund accounts for the funds received from the State of California made available by Proposition 40 for community park facilities. The grant funds must be spent in accordance with the grant application.

FUND 244 – ABC GRANT

This fund accounts for the funds received from the State of California made available for enforcement of Alcohol and Beverage Control laws. The grant funds must be spent in accordance with the grant application.

FUND 247 – HOMELAND SECURITY FIRE GRANT

This fund accounts for the funds received from Federal Homeland Security for fire equipment. The funds must be spent on approved expenditures.

FUND 248 – SMALL BUSINESS SUPPORT CENTER

This fund accounts for the monies received from various sources to support small businesses and promote the education of business owners.

FUND 252 – EDD BYRNES GRANT

This fund accounts for the funds received from the Federal Bureau of Justice for police overtime for special detail work in targeted areas. The grant funds must be spent in accordance with the grant application.

FUND 254 – GRIP GRANT

This fund accounts for funds received from the state to fund and implement a prevention, intervention and suppression tasks force to reduce the incidence of gangs and seed the community with prevention programs.

FUND 260 – ABANDONED HOME FORECLOSURES

This fund accounts for owner registrations received from foreclosed homes in order to keep said homes maintained and graffiti free.

FUND 265 – ARRA (American Recovery & Reinvestment Act)

This fund accounts for federal stimulus monies received for shovel ready projects within the City.

FUND 295 – MEASURE S

This fund is used to account for the one-half cent sales tax received from Fresno County. The funds must be used for approved police and fire personnel and equipment.

FUND 350 - ASSMT 91-2 HIGHLAND-DEBT SERVICE

This fund was set up to account for the debt service of Assessment District 91-2, which is for construction of the Highland/Floral/Freeway Off-ramp reconfiguration. The funding for the annual debt payments is from assessment amounts collected on the property tax roll.

FUND 351 - ASSMT 92-1 SUPP-DANCER II DEBT SERVICE

This fund was set up to account for the debt service of Assessment District 92-1; which is for construction of public improvements in the Joaquin Valley and Dancer Meadow sub-divisions. The funding for the annual debt payment is from assessment amounts collected on the property tax roll.

FUND 352 - ASSMT 92-1 SUPP-DANCER III DEBT SERVICE

This fund was set up to account for the debt service of Assessment District 92-1 Supplemental which is for construction of public improvements in the Dancer Meadow III sub-division. The funding for the annual debt payments is from assessment amounts collected on the property tax roll.

FUND 353 - ASSMT 91-2 SUPP WATERMAIN DEBT SERVICE

This fund was set up to account for the debt service of Assessment District 91-2 Supplemental, which is for construction of a watermain in the area of Highland/Floral/Freeway Interchange. The funding for the annual debt payments is from assessment amounts collected on the property tax roll.

FUND 354 - ASSMT 91-2 SUPP-STILLMAN DEBT SERVICE

This fund was set up to account for the debt service of Assessment District 91-2 Supplemental 2, which is for extension of Stillman Street in the area of the Highland/Freeway Interchange. The funding for the annual debt payments is from assessment amounts collected on the property tax roll.

FUND 355 - ASSMT 91-2 PEASOUP DEBT SERVICE

This fund was set up to account for the debt service of Assessment District 91-2 Supplemental 3, for construction of public improvements in the Peasoup Anderson Project. The funding for the annual debt payments is from assessment amounts collected on the property tax roll.

FUND 356 - ASSMT 93-1 BRIARWOOD DEBT SERVICE

This fund was set up to account for the debt service of Assessment District 93-1, which is for construction of public improvements in the Briarwood Too sub-division. The funding for the annual debt payments is from assessment amounts collected on the property tax roll.

FUND 357 - ASSMT 97-1 THEATER DEBT SERVICE

This fund was set up to account for the debt service of Assessment District 97-1, which is for construction of public improvements for the Selma Movie Theater. The funding for the annual debt payments is from assessment amounts collected on the property tax roll.

FUND 359 - ASSMT 94-B UP-RIGHT DEBT SERVICE

This fund was set up to account for the debt service of an Assessment District, which is for construction of public improvements for the Upright Corp. The funding for the annual debt payments is from assessment amounts collected on the property tax roll.

FUND 391 – SUCCESSOR AGENCY GENERAL DEBT SERVICE FUND

This fund accounts for the ROPS revenue from the State for previous RDA funds passed through for debt service payments.

FUND 393 – INDUSTRIAL PARK DEBT SERVICE FUND

This fund accounts for the parcel mortgage payments received from various companies, the ROPS funds from the State and also the payment of the debt to the USDA.

FUND 401 - DEVELOPMENTAL IMPACT - TRAFFIC CONTROL

This fund accounts for the revenue from developer fees and expenditures for the installation of traffic control devices.

FUND 402 - DEVELOPMENTAL IMPACT – POLICE FACILITIES

This fund accounts for the revenue from developer fees and expenditures for the expansion of police capital improvements.

FUND 403 - DEVELOPMENTAL IMPACT – FIRE FACILITIES

This fund accounts for the revenue from developer fees and expenditures for the of fire capital improvements.

FUND 404 - DEVELOPMENTAL IMPACT – CITY GENERAL FACILITIES

This fund accounts for the revenue from developer fees and accounts for expenditures for general City capital improvements.

FUND 405-DEVELOPMENTAL IMPACT-STORM DRAIN

This fund accounts for the revenue from developer fees and accounts for expenditures for installation of storm drains, including the acquisition and construction of ponding basins.

FUND 406 - DEVELOPMENTAL IMPACT - SEWER

This fund accounts for the revenue from developer fees and accounts for expenditures for sewer improvements.

FUND 407 - DEVELOPMENTAL IMPACT - PARKS & RECREATION

This fund accounts for the revenue from developer fees and accounts for expenditures for park improvements including the acquisition of property.

FUND 408 – LONG RANGE PLANNING FEE

This fund collects and accumulates the Long Range Planning Fees paid with all building permits and holds the funds for future General Plan updates.

FUND 409 - DEVELOPMENTAL IMPACT – PUBLIC USE FACILITIES

This fund accounts for the revenue from developer fees and accounts for expenditures for public use facilities capital improvements.

FUND 432 - ASSMT 97-1 THEATER CONSTRUCTION

This fund accounts for the bond construction funds received and expended for the Movie Theater construction project. The source of funds is primarily from bond proceeds.

FUND 441 – NORTHEAST PLAN PROJECT

This fund accounts for the cost of preparing necessary documents needed before developing the Northeast Specific Plan Area. Costs for this project plan will be reimbursed by the various properties being developed within the project area. The source of monies was a loan from the other Development Impact Funds, to be paid back as projects in the plan area develop.

FUND 443 – SOUTH SELMA SPECIFIC PLAN PROJECT

This fund accounts for the cost of preparing necessary documents needed before developing the South Selma Specific Plan Area. Costs for this project plan will be reimbursed by the various properties being developed within the project area. The source of monies is advances of project costs by the primary developer.

FUND 445 – EQUIPMENT LEASE 07

This fund accounts for the equipment funds received from Sun Trust Leasing and expended on a City-wide list of vehicles and equipment. Total of lease was \$1m.

FUND 446 – AMBERWOOD PROJECT

This fund accounts for the cost of preparing necessary documents needed before developing the Amberwood project area. Costs for this project plan will be reimbursed by the various properties being developed within the project area. The source of monies is advances of project costs by the primary developer.

FUND 447 – TUTELIAN PROJECT

This fund accounts for the cost of preparing necessary documents needed before developing the Tutelian project area. Costs for this project plan will be reimbursed by the various properties being developed within the project area. The source of monies is advances of project costs by the primary developer.

FUND 448 – SELMA CROSSING PROJECT

This fund accounts for the cost of preparing necessary documents needed before developing the Selma Crossing project area. Costs for this project plan will be reimbursed by the various properties being developed within the project area. The source of monies is advances of project costs by the primary developer.

FUND 449 – BRANDYWINE PROJECT

This fund accounts for the cost of preparing necessary documents needed before developing the Brandywine project area. Costs for this project plan will be reimbursed by the various properties being developed within the project area. The source of monies is advances of project costs by the primary developer.

FUND 450 – CA STRATEGIES – SELMA CROSSING

This fund accounts for the cost of preparing necessary documents needed before developing the Brandywine project area. Costs for this project plan will be reimbursed by the various properties being developed within the project area. The source of monies is advances of project costs by the primary developer.

FUND 451 – FLORAL/99/HIGHLAND PSR

This fund accounts for the cost of preparing necessary documents needed before developing the Floral/99/Highland area.

FUND 452 – WALMART EIR

This fund accounts for the cost of preparing necessary documents needed before developing the new WalMart EIR. Costs for this project plan will be reimbursed by WalMart.

FUND 600 - AMBULANCE SERVICE

This fund is an enterprise fund, which accounts for the operation and maintenance of the City's ambulance service. All costs including depreciation are recorded in this fund. It is primarily self-supporting from ambulance fees.

FUND 601 - PIONEER VILLAGE

This fund is an enterprise fund, which accounts for the operation of Pioneer Village. All revenues are derived from building rentals and admission fees.

FUND 603 - TRANSIT SERVICE

This fund is an enterprise fund, which accounts for the operation of the City's transit system. The source of funding for this operation is SB325 monies and fare box revenue.

FUND 604 - GARBAGE SERVICE

This fund is an enterprise fund, set up to account for the operation of the City's trash collection and recycling service. The monies collected generally come from trash service charges collected with the Fresno County Property Tax bills. The monies are disbursed to the contract trash hauler, with a portion paid to the General Fund for the franchise fees.

FUND 605 – CULTURAL ARTS

This fund is an enterprise fund, which accounts for the activities of the Selma Cultural Arts Council. All revenues are derived from admission fees and other activities of the group.

FUND 700 - INSURANCE

This is an internal service fund. It was set up to account for the cost of general liability, property damage, and employee related health insurance costs. The source of funding is a charge against all operating departments.

FUND 701 - FLEET MANAGEMENT

This is an internal service fund. It was set up to account for the expenditures for maintaining the City's fleet. Each department is charged for its fleet expense and monies are transferred from the appropriate funds.

FUND 702 - BUILDING & UTILITY

This is an internal service fund. It was set up to account for the expenditures of City building maintenance and utilities. Each department is charged for its maintenance and utility expense and monies are transferred from the appropriate funds.

FUND 703 - GENERAL OVERHEAD

This is an internal service fund. It was set up to account for the operational costs for general overhead; which includes office supplies, special supplies, maintenance agreements, lease payments, rentals, taxes, memberships & training for the City. Each department is charged for its general overhead expense and monies are transferred from the appropriate funds.

FUND 704 - DATA PROCESSING

This is an internal service fund. It was set up to account for the expenditures for maintaining the City's data processing function. Each department is charged for its computer expense and monies are transferred from the appropriate funds.

FUND 800 - FINANCE CLEARING

This is an Agency Clearing fund used to facilitate the temporary holding of monies received by the Finance Department that are neither revenue nor expenditure of the City.

FUND 802 COMMUNITY SERVICES CLEARING

This is an Agency Clearing fund used to facilitate the temporary holding of monies received by the Community Services Department that are neither revenue nor expenditure of the City.

FUND 803 - PLANNING CLEARING

This is an Agency Clearing fund used to facilitate the temporary holding of monies received by the Community Development Department that are neither revenue nor expenditure of the City.

FUND 804 - PUBLIC WORKS CLEARING

This is an Agency Clearing fund used to facilitate the temporary holding of monies received by the Public Works Department that are neither revenue nor expenditure of the City.

FUND 805 - SENIOR CITIZENS CLEARING

This is an Agency Clearing fund used to facilitate the temporary holding of monies received by the Senior Citizens Division of the Community Services Department that are neither revenue nor expenditure of the City.

FUND 806 - POLICE DEPARTMENT CLEARING

This is an Agency Clearing fund used to facilitate the temporary holding of monies received by the Police Department that are neither revenue nor expenditure of the City.

FUND 808 - ENGINEERING DEPARTMENT CLEARING

This is an Agency Clearing fund used to facilitate the temporary holding of monies received by the Engineering Department that are neither revenue nor expenditure of the City.

FUND 820 – PAYROLL REVOLVING

This is an Agency Clearing fund used to facilitate the temporary holding of payroll monies as they are processed through the accounting system. This fund generally has a –0- balance.

CITY OF SELMA

2013-14 MANAGEMENT STAFF

D-B Heusser, City Manager

Steve Yribarren, Financial Consultant

Greg Garner, Police Chief

Mike Kain, Fire Chief

Mikal Kirchner, Community Services Director

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Roberta Araki

Randy Uyeda

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