

CITY OF SELMA ANNUAL BUDGET 2014-2015



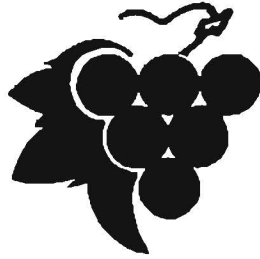
SELMA V2.0

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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. He currently serves on COG, Team Selma, the Mayor Select Committee, and the APCD Special City Selection. 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 currently serves on 5 Cities, the Grants Committee and is the alternate on the APCD Special City Selection. 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 24 years. Mr. Derr is an avid bicyclist, golfer and musician. He played a major part in establishing the original Selma Arts Center and previously chaired the Selma Arts Council for several years. He currently serves on the South San Joaquin Valley Division of the League's Public Safety Policy Committee, S-K-F District Board and the RDA Successor Agency Oversight Board.. 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 Citizens for Clean Air 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 creation of the Second Chance Animal Shelter group. He currently serves on the Southeast Regional Solid Waste Committee and the Highway 99 Beautification Committee. His current term expires in November 2016.

SELMA CITY COUNCIL GOALS AND OBJECTIVES

ECONOMIC DEVELOPMENT

- Encourage rational commercial development which will promote economic stability, increase the local tax base and improve the employment opportunities for all citizens.
- Encourage continued economic diversification in all aspects of commerce and industry.
- Provide safe, decent and sanitary housing for all citizens of Selma.
- Encourage rational and planned residential expansion which is in harmony with the comprehensive plan.

GOVERNMENTAL SERVICES

- Maintain effective, convenient and orderly distribution of services and facilities including utilities, public safety and administration. Promote equitable availability of all services in existing and future areas of the community.

TRANSPORTATION

- Provide and maintain an effective, efficient and safe network of vehicular travel ways allowing equitable access to all areas of the community.

OPEN SPACE AND RECREATION

- Promote conservation and improvement of existing outdoor recreation space in the community.
- Provide adequate recreational opportunity for all citizens present and future.

HUMAN SERVICES

- Influence continued diversification and improvement of available human service programs.

ENVIRONMENTAL QUALITY

- Promote a safe and pleasing community environment with regard for the surrounding natural setting.

COMMUNITY GROWTH AND DEVELOPMENT

- Promote a functional and efficient expansion in all categories of land development use.
- Maintain a quality living environment in all areas of the community.

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.

BUDGET TRANSMITTAL LETTER

Fiscal Year 2014-2015

July 1, 2014

SELMA v2.0

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

Overview and History

Beginning in 2000, I have had the privilege to present a proposed fiscal year budget for the City of Selma...as you know I will be retiring and this will be my last budget that I will be presenting to you.

Since 2008, many cities as well as the State of California have undergone major fiscal problems. We have struggled, we have had to reorganize and downsize, tighten our belts, and all while having to identify needed services.

As I shared last year, things are looking better. I said that the light at the end of the tunnel is getting brighter and we are optimistic that we have turned the corner. Last year I titled the budget, "Reclaiming the Future" and stated that we are ready to move forward and gain again the position the City of Selma once held – as the economic leader in Southeastern Fresno County.

My dream since 2008 has been that I could come before you and tell you that we have made the turn. Unfortunately, I have to say that this budget is the hardest budget I have had to deal with! Not just in terms of working through the numbers, but emotionally as we all thought that the corner had turned and that this was the year we would have some fiscal leeway. As you will see within this budget the numbers did not add up like we wanted them to and we had to work to ensure that we had a balanced budget.

I want to thank the team from the City's Finance Department: Randy Uyeda, Joy McGuire, Inez Navarro and Heather Kredit along with our Financial Consultant Steve Yribarren for their hard work, not just with the budget but throughout the year making sure we remain fiscally solvent and accountable. Additionally, this year we were again able to persuade Roberta Araki to assist us in this budget process. As she has worked on the budget, she has spent time training so that next year our Finance department can again assume the lead in the budget process. I do wish to express my gratitude to her! I also want to thank staff for their understanding and their extra effort as we address the 2014-2015 fiscal years' budget.

Again, this year I am happy to bring you a balanced budget ~ which means that the City of Selma will only spend that which we bring in!

Nevertheless, this year's budget is again a "barebones budget" – meaning that there is no fat and no meat on the bones!

I do not think I need to remind Council of our history, except to help you remember that a few years ago you made some very hard, tough and painful decisions. Those decisions helped keep the City of Selma afloat and guided us away from further damage to the City, when we downsized from approximately 150 employees to 92 employees.

Also during that time, the Selma City Council adopted a new Fiscal Policy that we have adhered to closely. The policy addressed our debt and within a few years of implementation, we have been successful in showing our outside fiscal partners, that we are serious about keeping the City of Selma fiscally sound.

I do remind you that as times get better – as I am certain they will – we cannot allow ourselves to be deterred from the course. A couple of dollars here and a couple of dollars there for special well intended projects will soon add up and will not allow the City of Selma to address needed issues.

SELMA v2.0

Each year I select a title/theme that best describes the budget and for the Fiscal Year 2014-2015 budget, I have chosen SELMA v2.0.

Version 2.0, or something similar, is used to denote a more advanced version of an original. A City should always be a changing, as I see it as a living organism, never set in cement. I picked this title/theme because I truly believe that we have been undergoing changes in city government, but in the coming years - if the organization is to survive - it needs to undergo additional major changes. Perhaps we are even past v2.0 and should be something like Selma v110.1, but the concept of SELMA v2.0 a new version is what I wish to convey.

I believe as we move to SELMA v2.0, we (Council and Staff together) need to ask and identify what are the indispensable competencies that are needed by City Staff and the City Organization to fully carry out the City's Mission and will assist us as the City of Selma moves into the future. In addition, we need to have long hard discussions as we identify the core services that the City of Selma needs to provide to our citizens. The question needs to be asked, "Just because the City provides some services in 2014, does not mean that we should always provide those services?"

In 2004 David Osbourne and Peter Hutchinson wrote "The Price Of Government" and described cities by stating, *"We are in an age of permanent fiscal crisis."* If this is true, and I have no reason to doubt it, our local government is now living in that state of 'permanent fiscal crisis' – to move into the future with SELMA v2.0 - we must ask and answer what are the implications for the City of Selma? What does it mean in our organization and the way we present services?

In his 2010 book, "Washington: A Life" by Ron Chernow, Chernow talks about George Washington's first experience of battle during the French and Indian War. Following those first battles he wrote, *"And now Washington understood from firsthand experience that death could be dealt in an orderly, disciplined fashion, or it could come as an overwhelming chaos. The successful commander (leader) sought order in death, but he had to learn to accept the chaos as well..."*

Over the past years, we have been living through the chaos and deaths, much like Washington's first war experience, and like him, there are many things we have and can learn from our experiences. In spite of the overwhelming chaos that surrounded us, the City of Selma

has taken a disciplined and ordered approach to the situation. We can see around us, that in the midst of the chaos, other cities near us and throughout California who used a knee-jerk reaction made foolish choices. Yet other cities, because of the chaos, were overwhelmed and could not respond, and therefore made no decision or took no action.

I do believe that we are moving to a more orderly time, but I cannot promise that there will be no more chaos. As I prepare this Transmittal Letter, I get news in which other cities that are still today, having to deal with what the City of Selma dealt with a number of years ago. There are cities that, in this budget year, are reducing personnel in police and fire departments, and are discussing bankruptcy.

As Washington did in battle the City of Selma has learned to live amid chaos and see some order in the chaos. This ability takes a disciplined mind, willingness to make hard decisions, take time to evaluate those decisions and then act and be ready to adjust again.

I wish I had a crystal ball to see what SELMA v2.0 will look like, to glimpse into the future on how our organization will be reshaped, and if we will be forced to shed a variety of functions that we presently hold as essential public services.

I know it will take certain things: TEAM WORK; VISION; FLEXIBILITY AND ADAPTABILITY; ABILITY TO CHANGE; ABILITY TO EFFECTIVELY COMMUNICATE; ABILITY TO LEARN FROM PAST EXPERIENCES; AND THE ABILITY TO WORK WITHIN FISCAL RESTRAINTS.

I believe that SELMA v2.0 will be stronger – leaner – more effective and an efficient City because of what we have been through as a TEAM of elected officials and staff who have fought the fight together.

Again, I wish to use Washington as an example. Washington lost more battles than he won and in 1776 after losing battles in Long Island and Manhattan, he wrote, “I trust the experience of error will enable us to act better in the future.”

We have to continually learn from our past – both the successes as well as the mistakes.

BUDGET PROCESS

With each budget, I remind Council of our process, and how we have come up with the numbers.

I need to point out that it is a process and as a process, it needs to be followed through on. We must remember that with process the theme is simple “trust the process...it works” so too with our budget process. If you go through it...it does work. Not everyone is happy – in fact most are not happy, but that perhaps is a successful process.

With SELMA v2.0, we started meeting in January-February with our bargaining units – just to touch base regarding the current budget and to see where we might need to address issues.

In February, the Department Heads presented their anticipated revenues, and in March they provided their budget expenditure and capital requests.

Our Finance Team also met with our sales tax consultants, who continue to be on target with their predictions. In addition, we received input from Fresno County as to what our property tax estimates would be.

The next step either is the hardest or in some cases the easiest, when we take anticipated revenues and the requested expenses and do simple math. If revenues are greater than expenses – we rejoice, but if expenses are greater than revenue then we must look at the budget again and make adjustments so that expenses do not exceed our revenues.

This year, we started with \$2.9 million in expenditures above our revenues. After factoring in transfers, we were still \$1.8 million over. Therefore, we began the next process of having each department review their revenues and expenses. This took a couple of passes, which narrowed the gap. When we were close, we again asked for an additional 10% reduction from each department.

As I stated this has been the hardest budget I have worked on and what is within this budget is really the effort of the entire team and I thank them – as we move forward to SELMA v2.0.

FISCAL YEAR 2013-2014

As we end fiscal year 2013-2014, we will close in the black. This is due to three reasons: First, we have had no major surprises and the State of California has left local government alone – basically. Though we still are dealing with the former Redevelopment Agency and hope to finalize that soon, it is not under our General Fund.

Second, our departments have worked hard and brought their budgets in below their anticipated expenses.

Third, we have had some unexpected increases in revenues, such as Valley View Estates. However, at the same time we received anticipated revenues in other departments that were slightly below estimates.

As I have said for all the previous budgets that the final number is only an estimate and with budget adjustments and close out over the next several months it can be less or greater. What we are certain of, is that we will end in the black.

This past year is the second year of the change with our Fire Department and EMS staffing. The new pattern continues to work. The contracted ambulance service provides us with the revenues that can staff our engines. We can confirm that our citizens are being better served and that lives are being saved.

This past year, a significant change occurred with the Selma Animal Shelter. The City of Selma transitioned from our existing site on McCall Avenue southwest of the City, to a new site; as well as a contract relationship with Second Chance Animal Shelter to care for the shelter. Part of this conversion has allowed a Community Service Officer to allocate more time to vehicle abatement, which is a revenue source.

Last year, we appropriated a portion of the Cattlemen's Restaurant revenue to assist in underwriting the Arts Program by providing a continued funding source. This allowed us to strengthen the Arts program.

This past year we have not had any lay-offs or furloughs and all full-time employees are working at 100%. We are at a point that if there is a vacancy we can backfill that position, as to not leave work undone or an extra burden on their fellow employees.

FISCAL YEAR 2014-2015

As we look forward to the coming fiscal year I want to repeat what I said earlier, that this has been the hardest budget I have had to work on. I am optimistic and feel positive that the City has been and is still moving in the right direction – AS WE WORK TOGETHER TO CREATE SELMA v2.0.

Great things are happening, and 2014-15 looks good. We have a number of commercial projects pending, and the old Truck Stop (Floral/99) has exciting growth potential. In addition, both Rockwell and Selma Crossings Commercial Projects seem to be ready to move forward.

We see movement with our housing market and a number of approved tract maps are being dusted off – Valley View (Phase 2) with 48 homes/ Canales (Phase 1)/ Larry Raven has two projects and we expect the Amberwood Specific Plan – EIR to come before Council within the next couple of months.

Vehicle sales have been strong and our sales tax has had a gradual growth. Property Tax has stabilized and is showing a slight growth.

We are nearing the end of our long court battle with Consolidated Irrigation District, and feel that we can develop an agreement with Fresno County Fire.

Even with these positives, as we got into this year's budget process, we were hit with a snag. That has to do with the question of what is the economic impact of the DROUGHT.

After receiving the estimated sales tax revenue, Muni Financial Consultants advised us to project a 5% reduction in sales tax. We do not yet know the full implications, but without water – crops cannot be grown. Which means farmers need to cut back on the number of employees, the workforce has less cash to spend on clothes/food/transportation; and the farmer will have less to purchase new equipment and vehicles. Therefore, we decreased the estimated revenue from sales tax by 5%.

Before we look at the coming fiscal year's budget - I think that it is important to address what is not in this budget - but should be! Please do not be discouraged!

In 2013, I presented to the City Council infrastructure needs - both the human and physical (building, parks, roads and equipment) that the City of Selma needed to address. What was given to me was realistic – not pie in the sky. Last year that was estimated at \$9 million.

Our buildings are old and in need of continued repair and upkeep. This past year the Selma Women's Club House, in spite of major work done by the City of Selma had to be closed; The West Front Street Fire Station our newest Fire Station which was built in 1977 had to have immediate repairs to the roof; The 'A' Street Fire Station (built in 1957) houses three times the number of people it was constructed for and only has one restroom; The Fire Administration Building has major structural problems; The Police Department was constructed in 1913 as a passenger depot for the Southern Pacific Railroad, this past year had to have emergency roof

repair, the department has outgrown the facility and requires upgrades to the restrooms just to meet the needs of our employees; Official City Documents we are required to maintain - are stored in the old public works yard and becoming deteriorated; City Hall (though remodeled in the 1980's as a Community Center) is still basically the same building as constructed in 1953 and was only to house the seat of government as a temporary facility. The idea for a new city hall was shot down in the mid 1990's.

Our city buildings are getting older and I have had Public Works prepare a priority list of the building repairs that are needed, but unfortunately, we have yet to fully address.

As funds to repair streets diminish, our streets continue to need repair. Examples of pavement alligator cracking on Floral Avenue near the railroad tracks and the intersection of Barbara and Mulberry can be seen on streets throughout Selma; in other places throughout Selma we find large parts are out of the pavement (chuckholes). Yet, resources to repair are not available. Measure C and CDBG funds are restrictive on how they can be expended. I should point out that the City of Selma is far from being alone as a state study has shown that most cities within the State of California, as well as the State Highway system itself, has the need for infrastructure repair amounting to billions of dollars.

As we prepared this year's budget I asked that each department submit what they felt was needed to have a department that was fully functioning. What would a real budget be? I knew that we, no doubt could not afford what they were proposing, but wanted it for two reasons: 1) to have them identify just what they need; 2) to be able to show you the City Council how far off we are from meeting the needs of a fully functioning city.

WHAT'S NOT IN THE BUDGET

The budget you have before you is not really what the City of Selma budget should be. Again, I do not want to shock you, however, I think it is important that we see what is not within the 2014-2015 budget.

To get the real proposed budget – by Departments – one would have to add an additional: \$854,208 in requested personnel and \$1,996,409 in requested equipment. The real budget would be approximately \$2,851,600 greater than the one presented within this book. This excludes capital projects which we have been able to secure funds for and are currently in the budget.

What is not in the budget is support staff. Unfortunately, government has a lot of paper work. In the Police Department, we never replaced the department secretary who retired and the records clerk is only part-time. There is a need for property and evidence personnel, as well as additional police officers. Support staff in our departments frees up others to do the work they are needed to do.

What is not in the budget is any increases in the areas of training, conferences and travel. Things are changing and we need to be aware of new regulations and new ideas. Conferences, training, and travel are important parts of supporting the City Staff and providing better services.

What is not in the budget is Council's request to go electronic. Electronic tablets and an agenda program that would cost between \$16,000 - \$20,000 is not within this budget.

What is not in the budget is a Community Development/Public Works Director – For the past two years we have had this position in the budget. As development increases, the need for this position grows greater, but this year, we have had to unfund this vacant position.

What is not in the budget is additional personnel. Each of our departments requested additional staffing and the ability to provide promotional staffing. Each of the department's requests was justified and valid to provide greater public safety and service to our citizens, but are not within this year's budget.

What is not in this budget are proposed increases in revenues from fees and services. At the June 2, 2014 meeting, Council approved changes in our fee structure, but we have not added increase revenues into this year's proposed budget.

What is not in the budget are grants that we have applied for and are hopeful in receiving, but as of now have not received notification.

What is not in the budget are raises for our employees. With the exception of a 2% increase in 2012 for the Selma Police Officers Association - the City of Selma employees have been working without raises since July 2008! During this time, the employees have worked through furlough and reductions in staffing. They have lived up to and dedicated themselves to our employee motto "Providing Quality Service with Pride and Commitment". Council and the Citizens of Selma should be proud of the dedication of your employees. Unfortunately, salary increases are not part of the proposed budget, as we are not in the fiscal position to address the major salary adjustment needed.

This is only a partial list, but as we move to SELMA v2.0, I share the above information not as an anchor or a chain to hold us down but to be seen as a vision and goals to assist us as we move forward to SELMA v2.0 and the future.

I also share the above information as a way of saying that the quote I used earlier is so true, "We are in an age of permanent fiscal crisis..." That the traditional way of funding is not available or cannot be counted upon and cities need to find new ways to support themselves and their core functions – which is why we need to look at SELMA v2.0.

SO WHAT IS IN THE 2014-2015 BUDGET?

What you have before you is a status quo budget from last year. The major changes have to do with the "increased cost of doing business."

- 10% increase for insurance (Between \$145-150k). We will not know the final numbers until later this year, but we have projected based on information received.
- General Fund increase for fire personnel. We are not hiring new employees but are picking up three firefighters that were previously grant funded. This fall, the grant ends and we are obligated to fund the three positions. We are excited that the plan put in place between the City and American Ambulance is working and revenues we are receiving do support these positions. This year for the first time in the history of the City of Selma we will be fully funding our Fire Department.
- Transition of the Animal Shelter and Animal Control services to a contract party – the Second Chance Animal Shelter.

- It includes over \$1,229 million in Capital Improvement Projects funded through: CDBG, Measure C, and HSIP. These funds are not General Fund expenses and will allow work to be completed for a number of important areas within our city.
- It includes slight increases in: Utilities, Building maintenance, and Information Systems.
- It includes adjustments in staffing and organization: The Fire Department now will have three divisions (Administration/Operations/and Fire Prevention); The Administration Services Department has been changed to correctly reflect its title of Human Resources; and the Finance Department has changed from three divisions (General Accounting/Treasurer/Recycling) to one division General Accounting; There are slight changes to the position of Community Services Director as we move that position back to Department Head status – a process which began last year.
- It includes an increase of \$40,000 in Police Department overtime which is due to a temporary shortage in staff because of several officers who are on medical leave. In a small department, there are limited resources therefore overtime is needed to cover normal shifts. I assure the City Council that just because a certain number is in the budget does not mean it will be spent. Our Police Chief is capable of managing a budget and will not utilize the allocated funds unless necessary.
- It includes filling the City Manager's position. Recruitment is well underway and the City Manager's position is fully funded for the budget year.
- Another important thing that is included is the City's participation in Public Safety. A number of years ago, the City Council met with citizens and public safety groups to talk about staffing and funding of our safety departments. The City agreed to increase the General Fund percentage that goes to Public Safety as the budget grew. A \$10 million General Fund commitment was to be 57%. With this 2014-2015 budget we have again met and exceeded our commitment with over \$7.794 million or 71% of our General Fund committed to Public Safety.

As we look at this budget, I want to remind Council - that in reality there is only one discretionary account that the City Council has and that is the General Fund.

- The Special Revenues Funds are funds that are designated for special purposes; while the Debt Service Funds are those funds which are paid for by outside sources for specific reasons and are transferred in and out of our budget.
- The Capital Project Accounts are funds that are collected from the developer and are used to fund specific developmental issues for specific projects. Such projects are Selma Crossings, Rockwell and the Amberwood housing project.

The Enterprise Funds are all within acceptable ranges. These funds are where monies are deposited, used to run the operation and then if remaining revenue is available, it can be transferred to the General Fund. As an example The Garbage Fund is the fund that is used to pay Selma Disposal and Recycling monthly. Residents are billed for their trash collection on their property tax. Fresno County then passes monies on to the City of Selma. Each month Selma Disposal and Recycling invoices the City of Selma for residential service and is paid from the Garbage Enterprise Fund.

The Development Impact Fees are received as development occurs and can be used for specific needs to address the impact of new development. Though the City Council does have discretion of the accounts, they are restricted to being expended except as it directly relates to the impact they are offsetting.

MOVING TO SELMA v2.0

As we move forward from SELMA v1.0 to the new SELMA v2.0 – I believe that we have hit a few glitches along the way. We know from computers that many new software upgrades and versions have little glitches and the manufacturer provide a “hot-fix.” We have had to make some adjustments, and I am certain more changes will come in the future. I believe we are on the right track to produce SELMA v2.0.

I remind the City Council that the budget we present to you today is balanced! Using the direction of Council – we are living within our means and we are continuing to follow the fiscal plan adopted by the City Council to assist the City of Selma in gaining fiscal health.

Good things are happening as we work together to provide services to our citizens and as we begin the process to migrate to SELMA v2.0.

George Washington in his final address warned our leadership about getting involved in international affairs. Now, I am not saying that I am of the caliber of our First President, but with this being my last budget, I do wish to share some words of advice.

With both elected officials and staff, there are many pressures placed upon us regarding what should be a priority and how we should expend our limited funds. Pressures that would have us spend funds that may not have been allocated or asking us to reallocate to their special interest or desires.

I remind the City Council that be it just a few hundred dollars or just a few thousand, it all will add up and it will take its toll on what we can provide in services.

We continually have to be mindful of the City of Selma's financial health. We have worked hard and sacrificed greatly to get to the point we are today. I remind you that the City Council has made hard, tough decisions in the past, and those decisions place us today strongly on track to become SELMA VERSION 2.0.

We cannot afford to make decisions that take us away from becoming SELMA v2.0 the new, healthier, stronger, growing City. That would be irresponsible for the present, but also for the new Selma.

On behalf of the employees of the City of Selma, I wish to thank 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.

Personally, I wish to express my appreciation to the present City Council and previous City Councils for the trust and support placed in me as City Manager these past 14 years. Together we have accomplished great things and I am confident that there are even greater things in the City of Selma's future.

Respectfully submitted,



D-B Heusser
City Manager (ret.) (or tired)

RESOLUTION NO. 2014 – 18R

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SELMA
ADOPTING THE 2014-15 FISCAL YEAR BUDGET FOR THE CITY OF SELMA**

WHEREAS, the proposed 2014-15 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 2014-15 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>2014-15</u>
GENERAL	\$10,984,035
REDEVELOPMENT SUCCESSOR	943,444
STREET CONST & MTCE	1,414,035
VARIOUS GRANTS	1,398,409
MEASURE S	332,542
LANDSCAPE AND LIGHTING ASSMT	207,026
DEVELOPMENT IMPACT (PARKS)	2,657
AMBULANCE	1,037,481
PIONEER VILLAGE	48,489
GARBAGE	1,305,600
CULTURAL ARTS	65,548
ASSESSMENT DEBT SERVICES	489,415
TOTAL	<u>\$18,228,681</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 regular meeting held on the 16th day of June 2014 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:

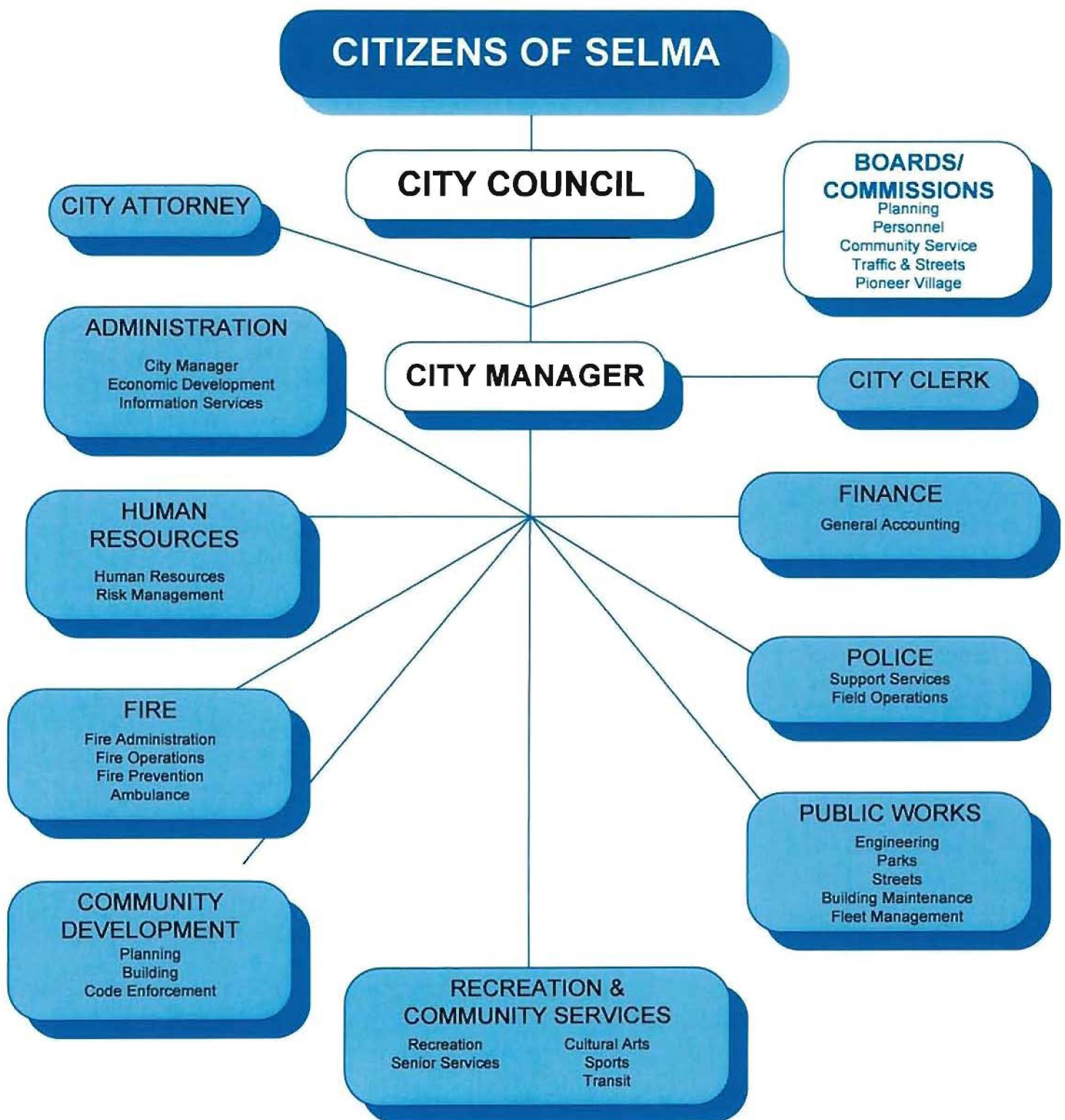


Reyna Rivera
City Clerk

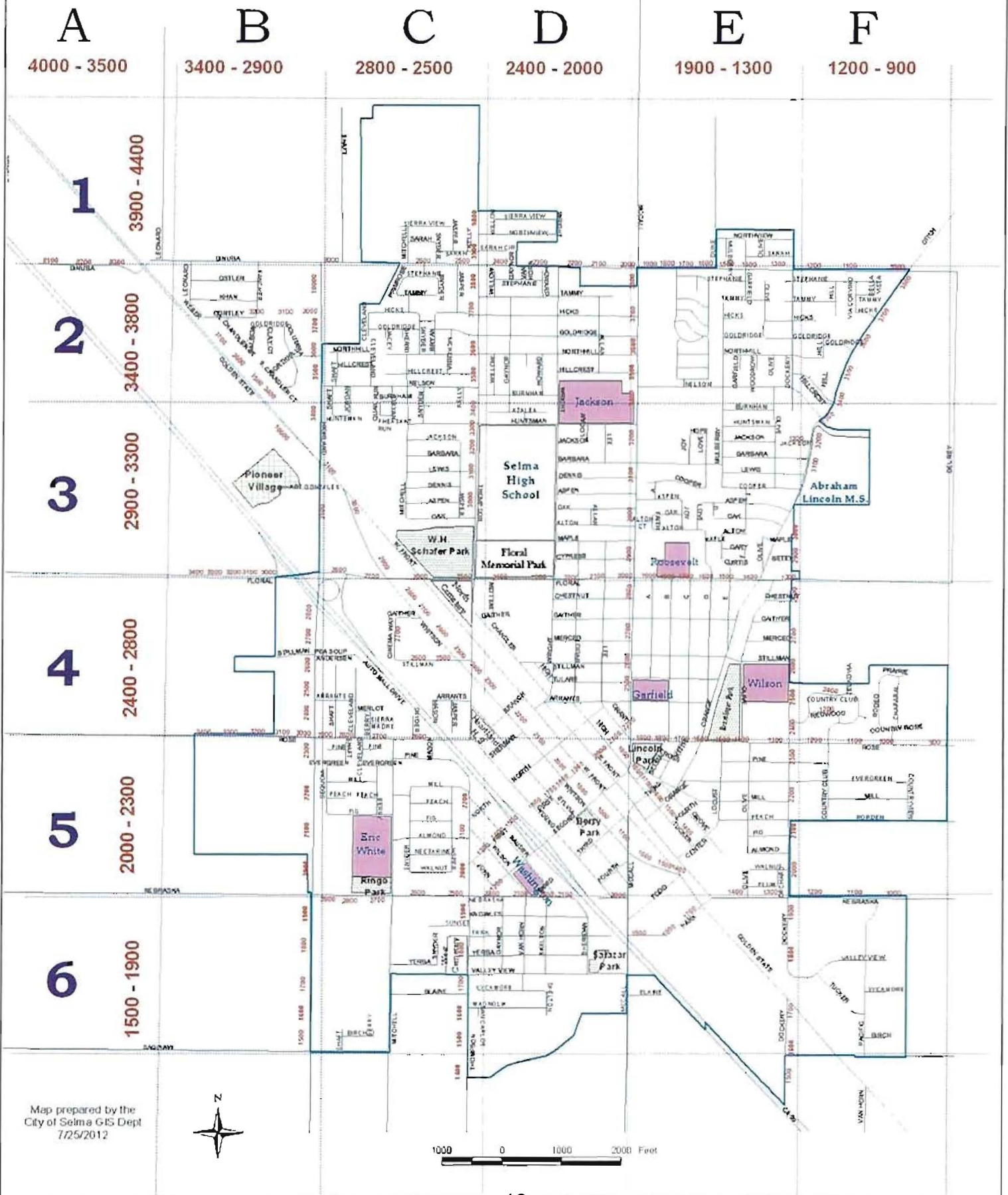


Kenneth Grey
Mayor of the City of Selma

CITY OF SELMA ORGANIZATION CHART



City of Selma



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 23,687 and 6,709 households. Fresno County's population as of January 2009 is 948,928. As of the 2010 Census, Selma's population is 77.6% Hispanic, 15.8% White, 4.6% Asian, 1.2% Black and .8% all others; the median age is 29.5 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 92 authorized full-time equivalent employees and delivers municipal services through seven departments: Administration (City Manager, City Clerk, City Attorney, Economic Development, Successor Agency, Human Resources, Information Processing, Risk Management), Finance (Finance, Recycling), Police (Law Enforcement, Animal Control), Fire (Fire Protection and Ambulance), Community Development (Planning, Building, Housing Services), 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. California Water Service, Inc. provides water service to the City of Selma.

Employment

According to the State of California Employment Development Department, the Fresno County labor force is 446,800 and provided 392,600 jobs in April of 2014. 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 provides 9,300 workers in April of 2014 and had an unemployment rate of 15.9%. The unemployment rate for Fresno County is 12.1%.

Education

The Selma Unified School District serves 5,900 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 retail sales behind the larger cities of Clovis and Fresno.

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. A Walgreens Drug Store, Panda Express restaurant and an Xcelerate fitness gym all opened in 2009. Bank of Sierra, a new furniture store and Les Schwab Tire all opened up in the past two years.

There are also 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; Adventist Medical Center-Selma; and Fresno County Human Services, 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, a cultural arts center, an 18 hole golf course, a six-screen movie theater, bowling alley and a little theater group. Selma also has a museum, a library and a senior center.

Major community events include the Selma Raisin Festival the first weekend in May; Selma's Annual Rotary Marching Band Festival the last Saturday 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.

RESOURCES AND APPROPRIATIONS

FUND	ESTIMATED	2014-15	TRANSFERS	AVAILABLE	2014-15	ESTIMATED
	YEAR END	REVENUE	BETWEEN		EXPENDITURE	ENDING
	BALANCE	ESTIMATES	FUNDS	FUNDS	BUDGET	BALANCE
GENERAL FUND TYPES						
General	190,630	8,782,190	2,243,500	11,216,320	10,984,035	232,285
General Reserve						
Equipment Reserve	208,797	20,000		228,797		228,797
SPECIAL REVENUE FUNDS						
Traffic Safety		45,000	(45,000)			
Redevelopment	20,000	60,000		80,000	58,797	21,203
Public Safety		38,000	(38,000)			
Traffic Cong Grant (PW)	471,099			471,099		471,099
COPS 1913 Grant	40,000	100,000		140,000	92,027	47,973
Street Const & Mntc	120,000	165,000	1,319,468	1,604,468	1,414,035	190,433
Gas Tax		599,595	(599,595)			
LTF		444,873	(444,873)			
Measure C	741,024	512,000	(275,000)	978,024	319,100	658,924
Landscape Lighting	870	197,141		198,011	207,026	(9,015)
Abandoned Vehicle	13,323	56,000	(55,000)	14,323		14,323
CDBG Grant	6,276	220,000		226,276	205,000	21,276
RSTP Grant		416,827		416,827	400,003	16,824
Recycling Grant	33,313			33,313	10,600	22,713
Safe Routes to Schools						
FEMA Grant	20,479	50,000		70,479		70,479
Traffic & OTS Grant	(1,065)	10,000		8,935		8,935
HSTP Grant/Toll Credit		304,921		304,921	304,921	
Asst to Firefighter's	27,362			27,362		27,362
Small Business Support	605			605		605
Safer Grant-Fire	433	66,758		67,191	66,758	433
GRIP Grant	1,644			1,644		1,644
Foreclosed Homes Proj	27,499	2,500		29,999		29,999
Hall of Fame Program	500	8,250	(5,500)	3,250		3,250
St Asset Forfeiture Fund	930			930		930
Measure S	1,000	1,390,000	(1,055,000)	336,000	332,542	3,458
DEBT SERVICE FUNDS						
Highland D/S	283,507	119,128		402,635	119,605	283,030
Dancer II D/S	77,568	28,509		106,077	26,265	79,812
Dancer III D/S	49,996	27,193		77,189	30,163	47,026
Watermain D/S	101,143	21,475		122,618	25,505	97,113
Stillman D/S	25,868	29,874		55,742	25,253	30,489
Peasoup D/S	306,090	189,408		495,498	186,419	309,079
Briarwood D/S	54,621	41,784		96,405	46,705	49,700
Theater D/S	(2,225)	15,689		13,464	29,500	(16,036)
Successor Agency D/S		813,172		813,172	813,172	
Successor-Housing		71,475		71,475	71,475	

FUND	ESTIMATED YEAR END BALANCE	2014-15 REVENUE ESTIMATES	TRANSFERS BETWEEN FUNDS	AVAILABLE FUNDS	2014-15 EXPENDITURE BUDGET	ESTIMATED ENDING BALANCE
CAPITAL PROJECTS FUNDS						
Dev Impact Traffic & Strs	306,690			306,690		306,690
Dev Impact Police	107,515	37,310		144,825		144,825
Dev Impact Fire	156,706	38,530		195,236		195,236
Dev Impact City	144,271	76,239		220,510		220,510
Dev Impact St Drain	28,885			28,885		28,885
Dev Impact Sewer	839,180	54,605		893,785		893,785
Dev Impact Parks	8,246	81,600		89,846	2,657	87,189
Long Range Planning	12,933	14,750		27,683		27,683
Dev Impact Public Use	60,677			60,677		60,677
City Hall Construction	19,764			19,764		19,764
Northeast Specific Plan	80,722			80,722		80,722
South Selma Spec. Plan	11,342			11,342		11,342
Amberwood Spec. Plan	30,284			30,284		30,284
Tutelian Specific Plan	358			358		358
Selma Crossing Project	19,536			19,536		19,536
Brandywine Project	1,445			1,445		1,445
Wal Mart EIR	129,401			129,401		129,401
CalTrans Mitigation	143,392			143,392		143,392
Cultural Arts Construct						
ENTERPRISE FUNDS						
Ambulance	360,000	1,787,000	(1,045,000)	1,102,000	1,037,481	64,519
Pioneer Village	200,854	20,980		221,834	48,489	173,345
Garbage Service	45,802	1,309,000		1,354,802	1,305,600	49,202
Cultural Arts	12,185	65,200		77,385	65,548	11,837
	5,541,475	18,331,976		23,873,451	18,228,681	5,644,770
INTERNAL FUNDS						
Insurance	25,000	2,223,312		2,248,312	2,223,260	25,052
Fleet	200	681,382		681,582	678,403	3,179
Building & Utility	200	861,636		861,836	847,249	14,587
Overhead	200	238,167		238,367	239,059	(692)
Data Processing	200	367,332		367,532	366,992	540
	25,800	4,371,829		4,397,629	4,354,963	42,666

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	1,055,000		From Measure S
General Fund	1,045,000		From Ambulance
General Fund	5,500		From Hall of Fame
General Fund	55,000		From Vehicle Abatement
General Fund	0	2,243,500	To General Fund
Reserve	0	0	From General Fund
Traffic Safety	(38,000)	(38,000)	To General Fund
Hall of Fame	(5,500)	(5,500)	To General Fund
Public Safety	(45,000)	(45,000)	To General Fund
Vehicle Abatement	(55,000)	(55,000)	To General Fund
Measure S	(1,055,000)	(1,055,000)	To General Fund
Ambulance Fund	(1,045,000)	(1,045,000)	To General Fund
Street Const & Mntc	599,595		From Gas Tax
Street Const & Mntc	444,873		From LTF
Street Const & Mntc	275,000	1,319,468	From Measure C
Gas Tax	(599,595)	(599,595)	To Street Const & Mntc
LTF	(444,873)	(444,873)	To Street Const & Mntc
Measure C Flexible Funding	(275,000)	(275,000)	To Street Const & Mntc

EXPENDITURES BY TYPE OF EXPENSE FY 2014-2015

	<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	47,887	24,454	600			90,941
City Attorney			120,000				120,000
City Clerk	51,136	31,693	27,634				110,463
Sub Total	69,136	79,580	172,088	600			321,404
Administration							
Manager's Office	73,266	37,253	66,510	2,400			179,429
Economic Develop.	130,207	71,688	87,024	20,920			309,839
Sub Total	203,473	108,941	153,534	23,320			489,268
Human Resources							
Human Resources	94,852	57,752	56,900	500			210,004
Sub Total	94,852	57,752	56,900	500			210,004
Finance							
General Accounting	184,997	122,717	240,127	500			548,341
Sub Total	184,997	122,717	240,127	500			548,341
Police							
Administration	823,259	435,898	293,345	16,800			1,569,302
Field Operations	1,758,781	933,702	980,100	37,700			3,710,283
Sub Total	2,582,040	1,369,600	1,273,445	54,500			5,279,585
Fire							
Administration	120,815	47,648	160,556	190	68,843		398,052
Operations	1,401,306	702,554	357,598	11,600			2,473,058
Prevention	75,195	37,973	19,004	2,740			134,912
Ambulance			1,000,000		20,472		1,020,472
Sub Total	1,597,316	788,175	1,537,158	14,530	89,315		4,026,494
Community Development							
Planning	56,004	36,443	42,655	4,000			139,102
Building	82,245	54,723	66,144	2,200			205,312
Sub Total	138,249	91,166	108,799	6,200			344,414
Recreation & Community Service							
Community Services	19,277	11,796	97,813	550			129,436
Senior Citizens	38,386	26,821	62,209	300			127,716
Cultural Arts	47,391	34,359	55,364	350			137,464
Sports	19,285	10,141	13,302	25			42,753
Sub Total	124,339	83,117	228,688	1,225			437,369
Public Works							
Engineering	10,746	8,017	83,151				101,914
Parks	199,787	147,966	328,583	1,250	10,466		688,052
Streets	227,211	162,461	725,504	1,000	297,859		1,414,035
Sub Total	437,744	318,444	1,137,238	2,250	308,325		2,204,001
Successor Agency							
Successor Agency			195,000		689,647		884,647
Sub Total			195,000		689,647		884,647
Non-Department			1,722,600		531,530		2,254,130
Capital						1,229,024	1,229,024
Total	<u>5,432,146</u>	<u>3,019,492</u>	<u>6,825,577</u>	<u>103,625</u>	<u>1,618,817</u>	<u>1,229,024</u>	<u>18,228,681</u>

FY 2014-2015 EXPENDITURE SUMMARY BY FUND AND DEPARTMENT

FUND NAME	GENERAL FUND	SUCCESSOR FUND	STREETS FUNDS	LLMD VARIOUS	GRANTS VARIOUS	ASSMT FUND	MEAS S FUND	MEAS C FUND	DEV IMP FUNDS	CDBG FUND	AMB FUND	PIONEER FUND	GARBAGE FUND	ARTS COUNCIL FUND	TOTAL
City Council	90,941														90,941
City Attorney	120,000														120,000
City Clerk	110,263	200													110,463
Legislative	321,204	200	0	0	0	0	0	0	0	0	0	0	0	0	321,404
Manager's Office	179,429														179,429
Economic Development	251,242	58,597													309,839
Administration	430,671	58,597	0	0	0	0	0	0	0	0	0	0	0	0	489,268
Human Resources	210,004														210,004
Human Resources	210,004	0	0	0	0	0	0	0	0	0	0	0	0	0	210,004
General Accounting	520,732				10,600						17,009				548,341
Finance	520,732	0	0	0	10,600	0	0	0	0	0	17,009	0	0	0	548,341
Support Services	1,312,625						256,677								1,569,302
Field Operations	3,618,256				92,027										3,710,283
Police	4,930,881	0	0	0	92,027	0	256,677	0	0	0	0	0	0	0	5,279,585
Fire-Administration	330,187						67,865								398,052
Fire-Operations	2,398,300				66,758		8,000								2,473,058
Fire-Prevention	134,912														134,912
Ambulance											1,020,472				1,020,472
Fire	2,863,399	0	0	0	66,758	0	75,865	0	0	0	1,020,472	0	0	0	4,026,494
Planning	139,102														139,102
Building	205,312														205,312
Comm Development	344,414	0	0	0	0	0	0	0	0	0	0	0	0	0	344,414
Recreation	80,947											48,489			129,436
Senior Citizens	127,716														127,716
Cultural Arts	71,916													65,548	137,464
Sports	42,753														42,753
Comm Services	323,332	0	0	0	0	0	0	0	0	0	0	48,489	0	65,548	437,369
Engineering	101,914														101,914
Parks	478,369			207,026					2,657						688,052
Streets			1,414,035												1,414,035
Public Works	580,283	0	1,414,035	207,026	0	0	0	0	2,657	0	0	0	0	0	2,204,001
Successor Agency		884,647													884,647
Non-Departmental	459,115					489,415							1,305,600		2,254,130
Capital Projects					704,924			319,100		205,000					1,229,024
Grand Total	10,984,035	943,444	1,414,035	207,026	874,309	489,415	332,542	319,100	2,657	205,000	1,037,481	48,489	1,305,600	65,548	18,228,681

2014-2015 EXPENDITURE FUNDING

	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ESTIMATED	2014-2015 BUDGETED
<u>GENERAL FUND</u>					
Public Safety Services	5,030,316	5,429,871	6,589,526	7,359,475	7,794,280
Development Services	181,457	249,424	390,093	426,870	446,328
Community Services	565,052	705,477	744,465	769,538	801,701
Support Services	816,829	1,038,638	1,053,009	984,129	1,161,407
Legislative	334,034	331,183	314,156	378,557	321,204
Non-Department	349,055	241,065	399,301	400,998	459,115
Total	7,276,743	7,995,658	9,490,550	10,319,567	10,984,035
<u>EQUIPMENT REPLACEMENT</u>					
Public Safety Services					
Development Services					
Community Services					
Non-Department					
Total	0	0	0	0	0
<u>RDA & RDA HOUSING</u>					
Development Services	72,076	66,538			
Support Services	148,810	147,998	57,186	50,732	58,597
Legislative	15,382	12,750	610		200
Non-Department					
Total	236,268	227,286	57,796	50,732	58,797
<u>STREETS</u>					
Development Services					
Community Services	5,322,466	1,354,112	1,185,773	1,189,295	1,414,035
Legislative					
Total	5,322,466	1,354,112	1,185,773	1,189,295	1,414,035
<u>ABANDONED VEHICLES</u>					
Development Services			6,564	11,651	
<u>LLMD</u>					
Community Services	164,759	198,368	189,299	190,404	207,026
Development Services					
Total	164,759	198,368	189,299	190,404	207,026
<u>CDBG</u>					
Development Services	262,496	514,057	263,802	221,868	205,000
<u>ARRA-FED STIMULUS</u>					
Public Safety Services	141,880	147,385	79,893		
Development Services	1,265,477	1,234,258	933,795		
Total	1,407,357	1,381,643	1,013,688	0	0
<u>FORECLOSED HOMES</u>					
Public Safety Services					
Community Services			19,595	1,000	
Legislative					
Total	0	0	19,595	1,000	0
<u>HEALTHY CITIES GRANT</u>					
Community Services	3,609		0	0	

	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ESTIMATED	2014-2015 BUDGETED
<u>OTHER GRANTS</u>					
Public Safety Services	348,921	200,103	271,492	378,922	158,785
Development Services			216,155		1,024,024
Support Services	190	2,220	8,424	3,276	10,600
Legislative					
Community Services	51,770		5,808	171,430	
Total	400,881	202,323	501,879	553,628	1,193,409
<u>MEASURE S</u>					
Public Safety Services	458,794	515,361	458,132	362,596	332,542
<u>ASSESSMENT D/S (various)</u>					
Non-Department	536,705	559,228	535,775	571,117	489,415
<u>CITY IMPACT</u>					
Public Safety Services				44,420	
Support Services	400				
Non-Department					
Total	400	0	0	44,420	0
<u>STORM DRAINS</u>					
Community Services					
Development Services					
Total	0	0	0	0	0
<u>ARTS CONSTRUCTION</u>					
Community Services	169,206	267,935		1,221,666	
<u>SUCCESSOR AGENCY</u>					
Non Department		485,802	478,505	748,689	605,547
Industrial Park D/S				205,250	207,625
Theater D/S				24,370	
Housing D/S				74,225	71,475
Total	0	485,802	478,505	1,052,534	884,647
<u>SEWER</u>					
Development Services					
<u>PARKS</u>					
Community Services	1,087	3,267	2,651	1,082	2,657
Development Services					
Total	1,087	3,267	2,651	1,082	2,657
<u>LONG RANGE PLANNING</u>					
Development Services	27,389	1,044			
<u>VARIOUS SPECIFIC PLANS</u>					
Development Services	197,081	130,255	161,250	91	
<u>OTHER CAPITAL</u>					
Non-Department					

	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ESTIMATED	2014-2015 BUDGETED
<u>AMBULANCE</u>					
Public Safety Services	1,791,497	1,866,049	1,027,425	1,091,450	1,020,472
Support Services	13,347	12,215	13,791	15,300	17,009
Legislative					
Non-Department					
Total	1,804,844	1,878,264	1,041,216	1,106,750	1,037,481
<u>PIONEER VILLAGE</u>					
Community Services	49,416	29,334	30,965	19,005	48,489
Legislative					
Total	49,416	29,334	30,965	19,005	48,489
<u>GARBAGE</u>					
Non-Department	1,126,737	1,224,700	1,228,310	1,306,578	1,305,600
<u>ARTS</u>					
Community Services	16,620	14,594	1,461,573	92,423	65,548
<u>GRAND TOTALS</u>					
	19,462,858	16,983,231	18,127,323	18,316,407	18,228,681

2014-2015 REVENUES

	ACTUAL REVENUE 2010-2011	ACTUAL REVENUE 2011-2012	ACTUAL REVENUE 2012-2013	ESTIMATED REVENUE 2013-2014	BUDGETED REVENUE 2014-2015
<u>GENERAL FUND</u>					
PROPERTY TAXES					
Current Secured Property Tax	1,014,404	1,156,543	994,015	1,057,550	1,175,000
MV In-Lieu (Tax Swap)	1,572,363	1,571,854	1,566,629	1,618,592	1,620,000
Current Unsec. Property Tax	2,138	340	66,441	70,000	65,000
Prior Year Property Tax	12,110	11,649	8,275	3,000	5,000
Secured Supp. Property Tax	5,738	2,535	14,389	23,000	18,000
Sucessor Agency Residual		42,642	24,929	0	10,000
Real Property Transfer Tax	24,224	26,812	21,665	25,000	30,000
Total	2,630,977	2,812,375	2,696,343	2,797,142	2,923,000
OTHER TAXES					
Sales & Use Tax	2,268,709	2,775,893	2,996,399	2,945,000	2,975,000
Sales Tax In-Lieu (Triple Flip)	695,705	786,061	1,100,449	1,087,526	1,080,000
Motor Vehicle in Lieu Tax	57,870	60,728	12,142	20,000	20,000
State Off Highway License Fees					
State Highway Rental Appor					
State Homeowners Tax Relief	18,171	17,791	17,161	8,554	15,000
Other State Revenue	594	2,088			
State Booking Fee Reimbursement					
Recreation Grant					2,500
Police Grant		20,375	407		
Fire Grant					
Econ Development Grant					
Parks Grant					
Senior Citizens Grant	11,240	13,395	61,899		
Senior Nutrition Grant			8,191	8,100	9,144
Franchise Taxes	704,187	697,701	722,835	732,509	733,000
Transient Room Tax	164,529	175,905	188,698	225,000	350,000
Business Licenses	159,647	143,933	155,055	120,000	120,000
Total	4,080,652	4,693,870	5,263,236	5,146,689	5,304,644
LICENSES AND PERMITS					
Animal Licenses	12,187	11,682	12,042	10,000	11,000
Building Permits	70,917	137,078	92,256	61,000	113,500
Plumbing Permits	5,357	10,242	8,289	5,000	7,085
Electrical Permits	7,609	13,134	10,559	11,500	10,815
Mechanical Permits	7,191	10,685	8,328	5,500	5,020
Yard Sale Permits	14,610	15,330	14,350	12,000	13,000
Other License & Permits	1,355	1,215	174	500	1,680
Total	119,226	199,366	145,998	105,500	162,100
FINES AND FORFEITURES					
Criminal Code Fines	1,074	602	277	1,500	1,000
Parking Fines	4,996	3,366	2,820	4,000	3,400
Total	6,070	3,968	3,097	5,500	4,400
REVENUE FROM PROPERTY/MONEY					
Investment Earnings	2,561	4,380	7,439		1,000
Sales	3,519	4,448	15,095	2,245	
Rentals	10,717	11,163	13,639	12,111	11,450
Total	16,797	19,991	36,173	14,356	12,450

	ACTUAL REVENUE 2010-2011	ACTUAL REVENUE 2011-2012	ACTUAL REVENUE 2012-2013	ESTIMATED REVENUE 2013-2014	BUDGETED REVENUE 2014-2015
CHARGES FOR CURRENT SERVICES					
Animal Shelter Fees	3,395	1,460	3,615	3,465	
Bicycle Licenses	2	1	58	2	1
Building Plan Check Fees	33,328	45,569	33,486	24,500	20,215
DUI-Accident/Incident Invest	31,007	28,865	28,670	35,000	35,000
Engineering & Inspection Fees	220	135	3,425	10,755	
Final Subdivision Map Fee					23,645
Bus Lic Appl & Admin Fee	24,059	23,210	24,477	20,428	21,000
MDA Recovery Fees	1,695	1,500	897		500
Other Services					
Planning Fees	59,631	52,731	54,439	61,180	36,172
Recreation Fees	25,773	35,373	43,312	30,235	32,125
Safety Service Fees	83,479	65,054	81,803	79,060	90,030
Senior Nutrition	12,335	12,512	9,953	10,200	9,700
Weed Abatement	1,425	21,693	665	2,214	7,000
Total	276,349	288,103	284,800	277,039	275,388
OTHER REVENUES					
Reimb Cal Water Hookups	3,530	3,530	861		800
Revenue from Other Sources	71,359	29,839	26,171	28,078	19,408
Reimbursements	81,703	95,930	92,272	265,341	80,000
Total	156,592	129,299	119,304	293,419	100,208
Total General Fund	7,286,663	8,146,972	8,548,951	8,639,645	8,782,190
<u>GENERAL RESERVE</u>					
Investment Earnings	(2)	1			
Total	(2)	1	0	0	0
<u>EQUIPMENT RESERVE</u>					
Investment Earnings	331	347			
Miscellaneous Revenue	25,460	20,000	54,767	20,000	20,000
Total	25,791	20,347	54,767	20,000	20,000
<u>TRAFFIC SAFETY</u>					
Vehicle Code Fines	87,138	83,059	54,457	40,000	45,000
Total	87,138	83,059	54,457	40,000	45,000
<u>REDEVELOPMENT</u>					
Investment Earnings	(623)	25			
Reimbursement	184,911	201,687		50,000	60,000
Total	184,288	201,712	0	50,000	60,000
<u>PUBLIC SAFETY FUNDS</u>					
Local Public Safety Tax	36,211	33,611	45,422	35,000	38,000
Total	36,211	33,611	45,422	35,000	38,000
<u>REDEVELOPMENT-HOUSING</u>					
Investment Earnings	(57)	(13)			
Reimbursement	43,329	51,156			
Total	43,272	51,143	0	0	0

	ACTUAL REVENUE 2010-2011	ACTUAL REVENUE 2011-2012	ACTUAL REVENUE 2012-2013	ESTIMATED REVENUE 2013-2014	BUDGETED REVENUE 2014-2015
<u>TRAFFIC CONGESTION GRANT</u>					
Investment Earnings	1,303	1,223	684		
Grant Revenue					
Total	1,303	1,223	684	0	0
<u>COPS (AB 1913) GRANT</u>					
Investment Earnings	1,237	152			
Grant Revenue	100,043	100,000	100,025	100,000	100,000
Total	101,280	100,152	100,025	100,000	100,000
<u>STREET CONSTR. & MNTC.</u>					
Investment Earnings	4,330	(2,632)	136		
Encroachment Permits	1,020	7,135	12,510	54,000	25,000
Street Blocking Permits	350	350	450	200	
Fence Variance Permits	710	700	925	263	
Street Sweeping	160,561	160,423	162,088	140,000	140,000
Transportation Permits	560	192	276	260	
Misc Revenue	268,889	8,599	2,367	2,000	
Grant Revenue					
Total	436,420	174,767	178,752	196,723	165,000
<u>GAS TAX</u>					
Investment Earnings	64	89	44		
State Gas Tax - 2103	221,879	277,812	206,000	319,222	247,617
State Gas Tax - 2105.	120,231	99,911	104,145	114,211	113,795
State Gas Tax - 2106	68,489	59,954	67,559	93,688	93,359
State Gas Tax - 2107	160,576	144,407	165,170	140,352	139,824
State Gas Tax - 2107.5	5,000		5,000	5,000	5,000
Total	576,239	582,173	547,918	672,473	599,595
<u>LOCAL TRANSPORTATION FUNDS</u>					
Investment Earnings	183	128	77		
LTF - Art 3 Pedestrian & Bicycle	11,729	12,375	13,709	14,947	14,873
LTF - Art 8 Streets & Roads	352,567	390,177	265,830	430,000	430,000
Total	364,479	402,680	279,616	444,947	444,873
<u>MEASURE C</u>					
Investment Earnings	607	1,290	882		
County-Measure C Street Maint	202,188	222,362	233,466	244,174	230,000
County-Measure C ADA	6,743	7,404	7,776	8,546	7,000
County-Measure C Flex Fund	242,293	268,295	282,546	295,753	275,000
Misc Revenue	200				
Total	452,031	499,351	524,670	548,473	512,000
<u>PROP 1B</u>					
Prop 1B Funds	319,321				
	319,321	0	0	0	0

	ACTUAL REVENUE 2010-2011	ACTUAL REVENUE 2011-2012	ACTUAL REVENUE 2012-2013	ESTIMATED REVENUE 2013-2014	BUDGETED REVENUE 2014-2015
<u>LANDSCAPE MAINTENANCE</u>					
LLMD-Nelson East 6645	28,882	28,575	28,928	35,791	35,791
LLMD-Nelson West 6646	39,435	39,004	39,603	53,088	53,088
LLMD-Dinuba Ave 6647	14,977	14,670	15,003	17,490	17,490
LLMD-McCall Ave 6648	19,032	18,725	19,059	21,916	21,917
LLMD-Suncrest 6639	7,808	7,501	7,820	10,175	10,175
LLMD-Blossom Ranch 6641	5,650	5,344	5,659	6,496	6,496
LLMD-Sundance 6649	19,496	11,726	12,126	14,930	14,930
LLMD-Rosewood 6642	31,926	31,369	31,709	30,659	30,659
LLMD-Jordan Villa 6651					
LLMD-Corvino # 3 6653	271				
LLMD-Royal Country 6654	5,146	5,110	5,425	6,895	6,595
LLMD-Valley View					
LLMD-Country Rose Estates					
LLMD-Lennar of Fresno					
Total	172,623	162,024	165,332	197,440	197,141
<u>ABANDONED VEHICLE ABATEMENT</u>					
Investment Earnings	68	64			
Abandoned Vehicle Abatement			(8,452)	30,000	56,000
Total	68	64	(8,452)	30,000	56,000
<u>COMMUNITY DEVELOPMENT BLOCK GRANT</u>					
CDBG - County	263,627	524,068	263,802	265,000	220,000
Total	263,627	524,068	263,802	265,000	220,000
<u>REG SAFE TRANS PROGRAM (RSTP)</u>					
Grant Funds				19,000	416,827
				19,000	416,827
<u>RECYCLING GRANT</u>					
Investment Earnings	81	88			
Grant Funds		13,010		6,643	
Misc Revenue					
Total	81	13,098	0	6,643	0
<u>SAFE ROUTE TO SCHOOL GRANT</u>					
Grant Funds	6,218		9,542	157,635	
Total	6,218	0	9,542	157,635	0
<u>AVOID GRANT</u>					
Investment Earnings					
Grant Funds				5,713	10,000
Total	0	0	0	5,713	10,000
<u>T-21/RSTP GRANT</u>					
Investment Earnings	132		109		
Grant Funds					
Total	132	0	109	0	

	ACTUAL REVENUE 2010-2011	ACTUAL REVENUE 2011-2012	ACTUAL REVENUE 2012-2013	ESTIMATED REVENUE 2013-2014	BUDGETED REVENUE 2014-2015
<u>FEMA GRANT</u>					
Investment Earnings	(4)				
Grant Funds	73,110				50,000
Total	73,106	0	0	0	50,000
<u>TRAFFIC GRANT</u>					
Grant Funds	58,924	28,697	12,066	17,408	
Total	58,924	28,697	12,066	17,408	0
<u>HSTP GRANT/TOLL CREDIT</u>					
Grant Funds					304,921
Total	0	0	0	0	304,921
<u>ABC GRANT</u>					
Grant Funds		2,072			
Total	0	2,072	0	0	0
<u>HOMELAND SECURITY GRANT</u>					
Investment Earnings					
Grant Funds	27,592	56,809		12,000	
Total	27,592	56,809	0	12,000	0
<u>BRYNES GRANT</u>					
Investment Earnings	32	4			
Grant Funds				6,856	
Total	32	4	0	6,856	0
<u>GRIP GRANT</u>					
Investment Earnings	88				
Grant Funds	49,668	13,893	5,772		
Total	49,756	13,893	5,772	0	0
<u>ADA CALMET GRANT</u>					
Grant Funds	10,000				
Total	10,000	0	0	0	0
<u>SAFER FIRE GRANT</u>					
Grant Funds			160,487	182,008	66,758
Total	0	0	160,487	182,008	66,758
<u>ABANDONED HOMES REGISTRATION</u>					
Investment Earnings	76	88			
Abandoned Homes Registration	15,600	12,800	4,000	3,400	2,500
Reimbursements	525				
Total	16,201	12,888	4,000	3,400	2,500
<u>HALL OF FAME</u>					
Investment Earnings	2	6			
Program revenue	1,842	7,587	7,369	2,310	8,250
Total	1,844	7,593	7,369	2,310	8,250

	ACTUAL REVENUE 2010-2011	ACTUAL REVENUE 2011-2012	ACTUAL REVENUE 2012-2013	ESTIMATED REVENUE 2013-2014	BUDGETED REVENUE 2014-2015
<u>STATE ASSET FORFEITURE FUND</u>					
Investment Earnings	2	2			
Forfeiture revenue					
Total	2	2	0	0	0
<u>ARRA Federal Stimulus Funds</u>					
Grant funds	1,156,456	1,354,168	929,016		
Total	1,156,456	1,354,168	929,016	0	0
<u>CHRP GRANT</u>					
Investment Earnings					
Grant Funds	125,629	141,761	77,723		
Total	125,629	141,761	77,723	0	0
<u>REGIONAL FOUNDATION GRANT</u>					
Grant Funds		9,990			
Total	0	9,990	0	0	0
<u>MEASURE S</u>					
Investment Earnings					
County-Measure S Revenue	1,189,934	1,272,164	1,347,483	1,200,000	1,390,000
Total	1,189,934	1,272,164	1,347,483	1,200,000	1,390,000
<u>ASSMT 91-2 HIGHLAND DEBT SERVICE</u>					
Investment Earnings	273	225			
Assessment Payments	125,384	121,540	122,609	123,298	119,128
Total	125,657	121,765	122,609	123,298	119,128
<u>ASSMT 92-1 DANCER II DEBT SERVICE</u>					
Investment Earnings	146	129			
Bond Payoff					
Assessment Payments	27,499	26,668	25,974	25,142	28,509
Total	27,645	26,797	25,974	25,142	28,509
<u>ASSMT 92-1 DANCER III DEBT SERVICE</u>					
Investment Earnings	71	60			
Bond Payoff					
Assessment Payments	26,747	25,931	25,200	24,384	27,193
Total	26,818	25,991	25,200	24,384	27,193
<u>ASSMT 91-2 WATERMAIN DEBT SERVICE</u>					
Investment Earnings	186	173			
Assessment Payments	27,798	26,005	27,657	25,782	21,475
Total	27,984	26,178	27,657	25,782	21,475
<u>ASSMT 91-2 STILLMAN DEBT SERVICE</u>					
Investment Earnings	(45)	(42)			
Assessment Payments	28,096	28,164	28,185	27,240	29,874
Total	28,051	28,122	28,185	27,240	29,874

	ACTUAL REVENUE 2010-2011	ACTUAL REVENUE 2011-2012	ACTUAL REVENUE 2012-2013	ESTIMATED REVENUE 2013-2014	BUDGETED REVENUE 2014-2015
<u>ASSMT 91-2 PEASOUP DEBT SERVICE</u>					
Investment Earnings	217	186			
Assessment Payments	189,934	192,298	190,309	188,060	189,408
Total	190,151	192,484	190,309	188,060	189,408
<u>ASSMT 93-1 BRIARWOOD DEBT SERVICE</u>					
Investment Earnings	185	135			
Bond Payoffs			7,499		
Assessment Payments	36,831	42,628	40,495	39,244	41,784
Total	37,016	42,763	47,994	39,244	41,784
<u>ASSMT 97-1 THEATER DEBT SERVICE</u>					
Investment Earnings	134	73			
Assessment Payments	30,441	45,692	32,475	13,486	15,689
Total	30,575	45,765	32,475	13,486	15,689
<u>SUCCESSOR AGENCY D/S</u>					
Investment Earnings			31,407		
Industrial Park Payments		34,017		75,684	76,824
ROPS		367,139	724,032	666,300	807,823
N/R Principal			118,023		
Total	0	401,156	873,462	741,984	884,647
<u>INDUSTRIALPARK D/S</u>					
Investment Earnings		33,865			
Sales		42,352			
Total	0	76,217	0	0	0
<u>HOUSING D/S</u>					
Investment Earnings		1,019			
Total	0	1,019	0	0	0
<u>DEVELOPMENT IMPACT-STREETS & TRAFFIC</u>					
Investment Earnings	2,265	2,208			
Development Impact Fee	64,058			17,918	
Total	66,323	2,208	0	17,918	0
<u>DEVELOPMENT IMPACT - POLICE</u>					
Investment Earnings	307	340			
Development Impact Fee	6,538	26,386	18,237	4,400	37,310
Total	6,845	26,726	18,237	4,400	37,310
<u>DEVELOPMENT IMPACT - FIRE</u>					
Investment Earnings	555	576			
Development Impact Fee	6,739	29,431	15,442	12,000	38,530
Total	7,294	30,007	15,442	12,000	38,530
<u>DEVELOPMENT IMPACT - GENERAL FACILITIES</u>					
Investment Earnings	1,012	1,089			
Development Impact Fee	15,434	76,127	34,361	42,800	76,239
Total	16,446	77,216	34,361	42,800	76,239

	ACTUAL REVENUE 2010-2011	ACTUAL REVENUE 2011-2012	ACTUAL REVENUE 2012-2013	ESTIMATED REVENUE 2013-2014	BUDGETED REVENUE 2014-2015
<u>DEVELOPMENT IMPACT-STORM DRAINS</u>					
Investment Earnings	(786)	(722)			
Development Impact Fee	10,017	50	17,168		
Total	9,231	(672)	17,168	0	0
<u>DEVELOPMENT IMPACT-SEWERS</u>					
Investment Earnings	2,059	2,036			
Development Impact Fee	13,277	61,221	22,363	9,787	54,605
Total	15,336	63,257	22,363	9,787	54,605
<u>DEVELOPMENT IMPACT-PARKS</u>					
Investment Earnings	879	814			
Development Impact Fee					81,600
Total	879	814	0	0	81,600
<u>LONG RANGE PLANNING FEE</u>					
Investment Earnings	(835)	(772)			
Development Impact Fee	6,778	13,714	9,383	5,700	14,750
Total	5,943	12,942	9,383	5,700	14,750
<u>PUBLIC USE FACILITIES</u>					
Development Impact Fee	867	158			
Total	867	158	0	0	0
<u>NORTHEAST SPECIFIC PLAN</u>					
Investment Earnings	224	210			
Reimbursement					
Total	224	210	0	0	0
<u>SOUTH SELMA SPECIFIC PLAN</u>					
Investment Earnings	(219)	(205)			
Reimbursement					
Total	(219)	(205)	0	0	0
<u>AMBERWOOD SPECIFIC PLAN</u>					
Investment Earnings	86	69			
Reimbursement					
Total	86	69	0	0	0
<u>TUTELIAN SPECIFIC PLAN</u>					
Investment Earnings	(5)	(4)			
Reimbursement					
Total	(5)	(4)	0	0	0
<u>SELMA CROSSING PROJECT</u>					
Investment Earnings	(33)	(279)			
Reimbursement		150,000	134,114		
Total	(33)	149,721	134,114	0	0

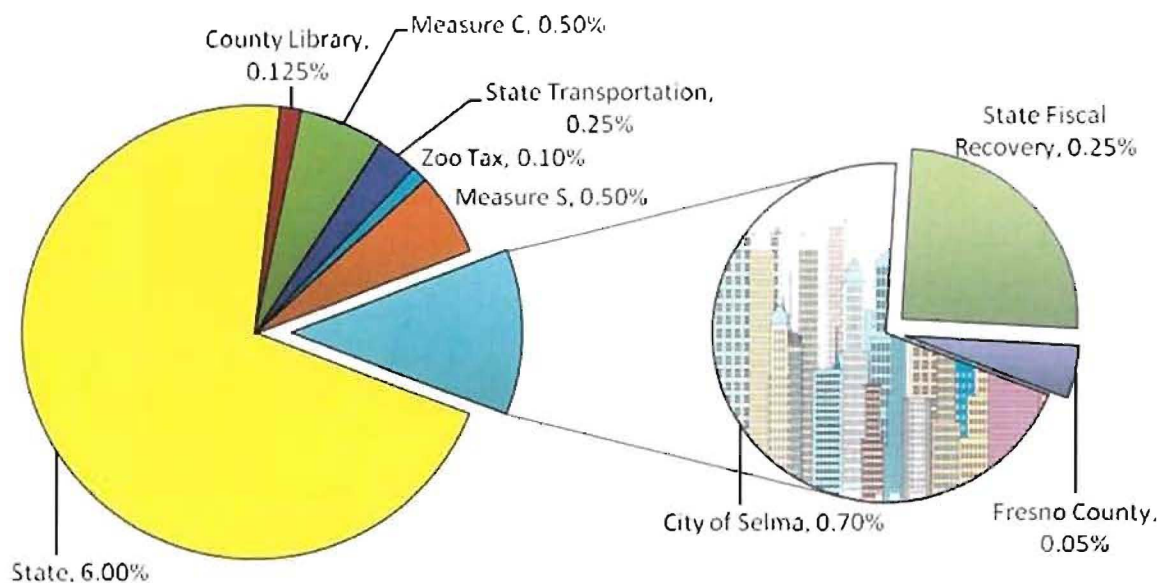
	ACTUAL REVENUE 2010-2011	ACTUAL REVENUE 2011-2012	ACTUAL REVENUE 2012-2013	ESTIMATED REVENUE 2013-2014	BUDGETED REVENUE 2014-2015
<u>BRANDYWINE PROJECT</u>					
Investment Earnings	4	4			
Reimbursement					
Total	4	4	0	0	0
<u>WALMART EIR</u>					
Investment Earnings	360	336			
Reimbursement					
Total	360	336	0	0	0
<u>CALTRANS MITIGATION</u>					
Investment	100	373			
Reimbursement	142,919				
Total	143,019	373	0	0	0
<u>CULTURAL ARTS CONSTRUCTION</u>					
Investment		684			
Revenue	435,262	938,752	543,722	510,295	
Total	435,262	939,436	543,722	510,295	0
<u>SUCCESSOR AGENCY</u>					
Investment					
Non departmental		727,900			
	0	727,900	0	0	0
<u>HOUSING PROJECT</u>					
Investment Earnings		1,170			
Property Tax		139,701	120		
N/R Principal		1,080	1,080		
Total	0	141,951	1,200	0	0
<u>AMBULANCE ENTERPRISE</u>					
Investment Earnings	1,120	1,268			
Ambulance Payments - Customer	1,311,764	1,484,870	1,339,084	1,100,000	1,200,000
Ambulance Payments - Medicare	614,592	590,439	533,296	550,000	550,000
Ambulance Payments - Collections	4,709	3,722	2,914	2,000	2,000
Ambulance Payments - Dry Runs	27,000	27,000	27,000	27,000	27,000
Ambulance Subscription Fees	9,990	8,180	8,340	8,085	8,000
Special Event					
Copy Charge (Report)					
Donations & Misc Revenue			6,000		
Reimbursement	1,102			41,800	
Total	1,970,277	2,115,479	1,916,634	1,728,885	1,787,000

	ACTUAL REVENUE 2010-2011	ACTUAL REVENUE 2011-2012	ACTUAL REVENUE 2012-2013	ESTIMATED REVENUE 2013-2014	BUDGETED REVENUE 2014-2015
<u>PIONEER VILLAGE ENTERPRISE</u>					
Investment Earnings	700	511			
Rental - Pioneer Village	28,756	25,349	14,906	13,000	13,980
Event Admissions	6,000	4,101	15,941	4,666	6,500
Paid Advertising					
Donations & Misc Revenue	8,196	2,760	12,659	2,996	500
Total	43,652	32,721	43,506	20,662	20,980
<u>GARBAGE ENTERPRISE</u>					
Investment Earnings	(540)	(306)		5	
Garbage Payment	1,122,711	1,222,090	1,225,602	1,226,900	1,309,000
Reimbursements					
Total	1,122,171	1,221,784	1,225,602	1,226,905	1,309,000
<u>CULTURAL ARTS ENTERPRISE</u>					
Investment Earnings	13	(15)			
Event Admissions	8,337	740	3,382	65,000	45,000
Paid Advertising	320				3,000
Snack Bar					
Sales Other					
Rental	1,640	3,608	1,375	14,000	14,700
Donations & Misc Revenue	794			3,200	2,500
Total	11,104	4,333	4,757	82,200	65,200
<u>GRAND TOTAL</u>	17,415,622	20,431,507	18,669,865	17,722,846	18,331,976

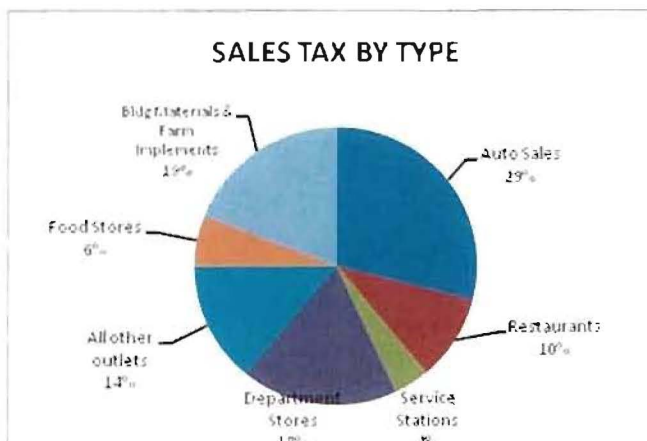
Sales Taxes

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

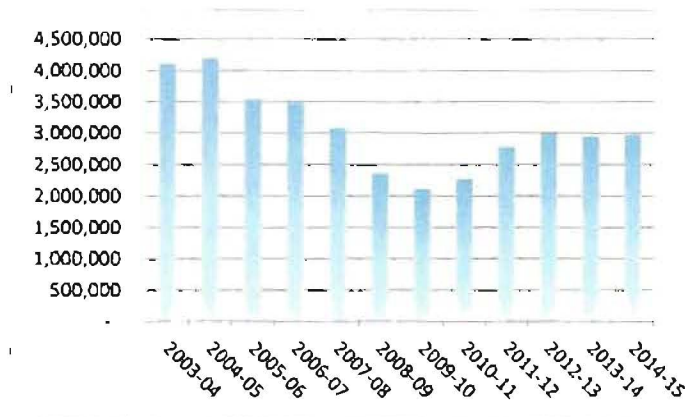


Sales taxes are the single largest revenue source for the City of Selma and are expected to account for \$2.97 million, or 34% of all General Fund revenues for 2014-15. Sales tax in Selma fell over 21% from 08-09 to 09-10 and we have slowly been coming back from the recession.



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 three 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 area of approximately 40 square miles.



Actual Sales Tax Revenue		% Growth
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	2,996,399	7.94%
2013-14*	2,945,000	-2.00%
2014-15*	2,975,000	1.00%

*ESTIMATES

TAXABLE SALES Comparison to Neighboring Cities 2012 Taxable Transactions

	Population as of 1/1/2013	Taxable Sales (1,000's)	Per Capita Spending	(rank)
Fowler	5,807	110,818	19,084	1
Unincorporated	168,098	2,624,764	15,614	2
Selma	23,825	369,709	15,518	3
Clovis	100,091	1,373,070	13,718	4
Fresno	508,994	6,695,043	13,513	5
Firebaugh	7,785	83,651	10,745	6
Kerman	14,241	120,146	8,437	7
Kingsburg	11,602	93,798	8,085	8
San Joaquin	4,034	31,335	7,768	9
Sanger	24,729	165,429	6,690	10
Reedley	24,993	145,020	5,802	11
Mendota	11,190	56,849	5,080	12
Coalinga	16,742	84,778	5,064	13
Parlier	14,888	36,795	2,471	14
Huron	6,797	15,215	2,238	15
Orange Cove	9,363	14,210	1,518	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.

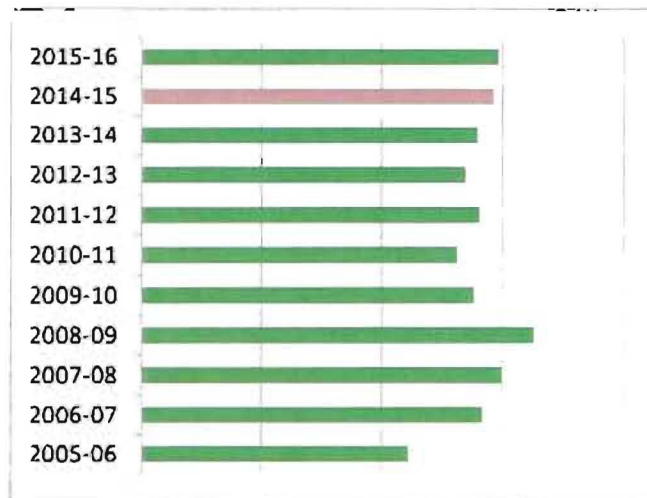
<u>Actual Property Tax</u>		<u>Percent Growth</u>
2005-06	2,226,356	-9.14%
2006-07	2,840,601	27.59%
2007-08	2,994,845	5.43%
2008-09	3,261,093	8.89%
2009-10	2,767,880	-15.12%
2010-11	2,630,977	-4.95%
2011-12	2,812,375	6.89%
2012-13	2,696,343	-4.13%
2013-14	2,797,142 *	3.74%
2014-15	2,923,000 **	4.50%
2015-16	2,970,000 **	1.61%

Revised Estimate

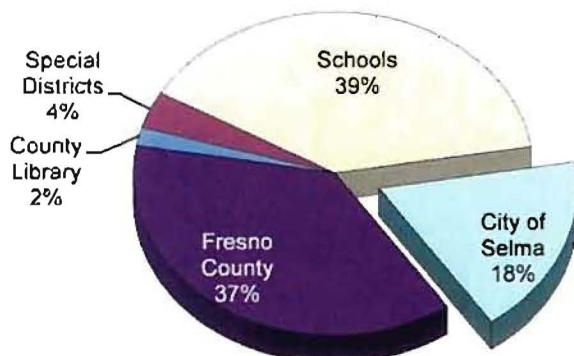
*

Estimate

**



Approximately 33% 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 reassessments, property tax revenue is expected to grow at a very slow pace in the next few years.



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LEGISLATIVE DEPARTMENT SUMMARY

	2011-12 Actual	2012-13 Actual	2013-14 Estimated	2014-15 Adopted
EXPENDITURES BY PROGRAM				
Council	92,447	133,007	93,798	90,941
Attorney	227,974	143,928	163,332	120,000
City Clerk	23,512	37,831	121,427	110,463
Total	343,933	314,766	378,557	321,404
EXPENDITURES BY CATEGORY				
Personnel	92,791	126,490	133,610	148,716
Maintenance & Operations	251,142	188,276	244,947	172,688
Capital				
Total	343,933	314,766	378,557	321,404
STAFFING				
Full Time	0.15	0.15	0.85	0.85
Other	5.00	5.00	5.00	5.00
Total	5.15	5.15	5.85	5.85
SOURCE OF FUNDING				
General	331,183	314,156	378,557	321,204
RDA	12,750	610		200
RDA Housing				
Grants (Various)				
Citizen's Tax Initiative				
Storm Drain Impact				
Pioneer Village				
Transit				
Development Projects				
Total	343,933	314,766	378,557	321,404

LEGISLATIVE DIVISION SUMMARY

DIVISION:	Council			
DEPT. NO.	1100			
	2011-12 Actual	2012-13 Actual	2013-14 Estimated	2014-15 Adopted
EXPENDITURES BY CATEGORY				
Personnel	72,091	104,391	64,722	65,887
Maintenance & Operations	20,356	28,616	29,076	25,054
Capital				
Total	92,447	133,007	93,798	90,941
STAFFING				
Full-Time				
Other	5.00	5.15	5.15	5.00
Total	5.00	5.15	5.15	5.00
SOURCE OF FUNDING				
General	84,348	132,397	93,798	90,941
RDA	8,099	610		
RDA Housing				
Grants (Various)				
Citizen's Tax Initiative				
Storm Drain Impact				
Pioneer Village				
Transit				
Development Projects				
Total	92,447	133,007	93,798	90,941

SALARIES

DIVISION: Council

DEPT. NO. 1100

Position Classification	Existing Position	Step	Rate	Months	%	2014-15 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	2014-15 Total
FICA	1,115
Medicare	260
PERS	
Health Insurance	46,332
Life Insurance	
Unemployment Insurance	180
Subtotal Benefits	47,887
Total Personnel	65,887

MAINTENANCE & OPERATIONS

Division		Council
Dept #		1100
Account Number	Description	2014-15 Total
600.100	Office Supplies	300
600.200	Advertising	300
600.250	Special Supplies	800
Subtotal Services, Material & Supplies		1,400
620.200	Utilities & Building Maintenance	18,172
620.300	Insurance	3,486
620.500	General Overhead/Office Expense	1,396
Subtotal Internal Services		23,054
610.900	<u>Memberships & Dues</u>	
610.920	<u>Travel, Conference & Meetings</u>	
	League Division Meetings	
	Legislative Meetings	
	Council Meetings	
	League Policy Committees	600
Subtotal Membership, Training & Meetings		600
Total Maintenance & Operations		25,054

LEGISLATIVE DIVISION SUMMARY

DIVISION:	Attorney
DEPT. NO.	1200

	2011-12 Actual	2012-13 Actual	2013-14 Estimated	2014-15 Adopted
EXPENDITURES BY CATEGORY				
Personnel				
Maintenance & Operations	227,974	143,928	163,332	120,000
Capital				
Total	227,974	143,928	163,332	120,000
STAFFING				
Full-Time				
Other				
Total				
SOURCE OF FUNDING				
General	223,323	143,928	163,332	120,000
RDA	4,651			
RDA Housing				
Grants (Various)				
Citizen's Tax Initiative				
Storm Drain Impact				
Pioneer Village				
Transit				
Development Projects				
Total	227,974	143,928	163,332	120,000

MAINTENANCE & OPERATIONS

Division	Attorney	
Dept #	1200	
Account Number	Description	2014-15 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

	2011-12 Actual	2012-13 Actual	2013-14 Estimated	2014-15 Adopted
EXPENDITURES BY CATEGORY				
Personnel	20,700	22,099	68,888	82,829
Maintenance & Operations	2,812	15,732	52,539	27,634
Capital				
Total	23,512	37,831	121,427	110,463
STAFFING				
Full-Time			0.85	0.85
Other				
Total			0.85	0.85
SOURCE OF FUNDING				
General	23,512	37,831	121,427	110,263
RDA				200
RDA Housing				
Grants (Various)				
Citizen's Tax Initiative				
Storm Drain Impact				
Pioneer Village				
Transit				
Development Projects				
Total	23,512	37,831	121,427	110,463

SALARIES

DIVISION: City Clerk

DEPT. NO. 1700

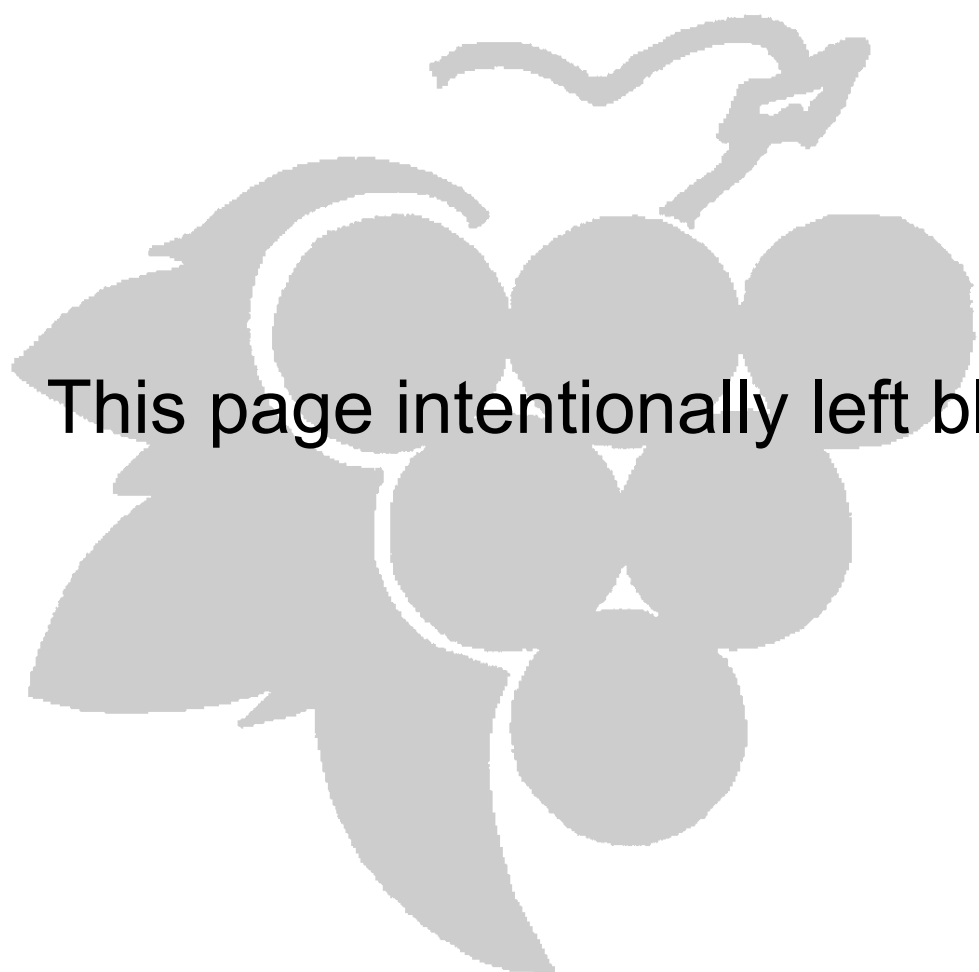
Position Classification	Existing Position	Step	Rate	Months	%	2014-15 Total
City Clerk	Y	C	4,452	12	85%	45,410
Overtime						3,504
Def Comp						1,275
Bilingual						510
VL PO						437
Subtotal Salaries					0.85	51,136

BENEFITS AND OTHER PAY

Description	2014-15 Total
FICA	3,171
Medicare	741
PERS	14,142
Health Insurance	13,127
Life Insurance	
Unemp Insurance	512
Subtotal Benefits	31,693
Total Personnel	82,829

MAINTENANCE & OPERATIONS

Division	Clerk	
Dept #	1700	
Account Number	Description	2014-15 Total
600.100	Office Supplies	1,000
600.210	Publications	1,000
600.250	Special Supplies	500
600.400	Professional Services	10,000
600.470	Software License Agreements	400
Subtotal Services, Material & Supplies		12,900
620.200	Utilities & Building Maintenance	3,452
620.300	Insurance	5,735
620.500	General Overhead/Office Expense	1,727
620.600	Data Processing	3,820
Subtotal Internal Services		14,734
610.900	<u>Memberships & Dues</u> IIMC City Clerk's Association Notary Association	
610.920	<u>Travel, Conference & Meetings</u> Technical Training	
Subtotal Membership & Meetings		0
Total Maintenance & Operations		27,634



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ADMINISTRATION DEPARTMENT SUMMARY

	2011-12 Actual	2012-13 Actual	2013-14 Estimated	2014-15 Adopted
EXPENDITURES BY PROGRAM				
City Manager	133,827	150,159	150,444	179,429
Economic Development	260,293	247,481	278,941	309,839
Total	394,120	397,640	429,385	489,268
EXPENDITURES BY CATEGORY				
Personnel	272,540	316,646	321,252	312,414
Maintenance & Operations	96,846	80,994	108,133	176,854
Capital	24,734			
Total	394,120	397,640	429,385	489,268
STAFFING				
Full Time	1.35	1.35	2.15	2.15
Other				
Total	1.35	1.35	2.15	2.15
SOURCE OF FUNDING				
General	273,831	352,232	378,653	430,671
RDA	120,289	45,313	50,732	58,597
Small Business Support		95		
Equipment Replacement				
Healthy Cities				
Total	394,120	397,640	429,385	489,268

ADMINISTRATION DIVISION SUMMARY

DIVISION:	City Manager
DEPT. NO.	1300

	2011-12 Actual	2012-13 Actual	2013-14 Estimated	2014-15 Adopted
EXPENDITURES BY CATEGORY				
Personnel	86,721	126,668	120,657	110,519
Maintenance & Operations	22,372	23,491	29,787	68,910
Capital	24,734			
Total	133,827	150,159	150,444	179,429
STAFFING				
Full Time			0.65	0.65
Other				
Total			0.65	0.65
SOURCE OF FUNDING				
General	133,827	150,159	150,444	179,429
RDA				
Small Business Support				
Equipment Replacement				
Healthy Cities				
Total	133,827	150,159	150,444	179,429

SALARIES

DIVISION: City Manager

DEPT. NO. 1300

Position Classification	Existing Position	Step	Rate	Months	%	2014-15 Total
City Manager	Y		11,667	12	40%	56,002
Administrative Analyst	Y	E	5,094	12	10%	6,113
City Clerk	Y	C	4,452	12	15%	8,014
Overtime						618
Def Comp						1,375
Sick Leave						282
VL PO						136
Cell Stipend						636
Bilingual						90
Subtotal Salaries					0.65	73,266

BENEFITS AND OTHER PAY

Description	2014-15 Total
FICA	3,621
Medicare	1,062
PERS	21,766
Health Insurance	10,039
Life Insurance	33
Unemp Insurance	732
Subtotal Benefits	37,253
Subtotal Personnel	110,519

MAINTENANCE & OPERATIONS

Division	City Manager
Dept #	1300

Account Number	Description	2014-15 Total
600.100	Office Supplies	250
600.250	Special Supplies	100
600.400	Professional Services	40,000
Subtotal Services, Material & Supplies		40,350
620.100	Fleet	5,042
620.200	Utilities & Building Maintenance	6,607
620.300	Insurance	8,358
620.500	General Overhead/Office Expense	2,333
620.600	Data Processing	3,820
Subtotal Internal Services		26,160
610.900	<u>Memberships & Dues</u>	
	ICMA	1,100
	Community Groups	150
610.920	<u>Travel, Conference & Meetings</u>	
	League Annual Meeting	500
	League Division Meetings	250
	Legislative Meetings	250
	Misc. Client Meetings	150
Subtotal Membership, Training & Meetings		2,400
Total Maintenance & Operations		68,910

ADMINISTRATION DIVISION SUMMARY

DIVISION:	Economic Development			
DEPT. NO.	1550			
	2011-12 Actual	2012-13 Actual	2013-14 Estimated	2014-15 Adopted
EXPENDITURES BY CATEGORY				
Personnel	185,819	189,978	200,595	201,895
Maintenance & Operations	74,474	57,503	78,346	107,944
Capital				
Total	260,293	247,481	278,941	309,839
STAFFING				
Full Time	1.35	1.35	1.50	1.50
Other				
Total	1.35	1.35	1.50	1.50
SOURCE OF FUNDING				
General	140,004	202,073	228,209	251,242
RDA	120,289	45,313	50,732	58,597
Small Business Support		95		
Equipment Replacement				
Healthy Cities				
Total	260,293	247,481	278,941	309,839

SALARIES

DIVISION: Economic Development

DEPT. NO. 1550

Position Classification	Existing Position	Step	Rate	Months	%	2014-15 Total
City Manager	Y		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						56
Def Comp						2,475
Sick Leave						2,540
Bilingual						90
VL PO						529
Cell Stipend						999
Subtotal Salaries					1.50	130,207

BENEFITS AND OTHER PAY

Description	2014-15 Total
FICA	7,035
Medicare	1,888
PERS	38,157
Health Insurance	23,167
Life Insurance	139
Unemp Insurance	1,302
Subtotal Benefits	71,688
Total Personnel	201,895

MAINTENANCE & OPERATIONS

Division Economic Development

Dept # 1550

Account Number	Description	2014-15 Total
600.100	Office Supplies	425
600.110	Computer Supplies	160
600.120	Postage	400
600.200	Advertising	250
600.215	Publications	230
600.250	Special Supplies	100
600.400	Professional Services	55,791
Subtotal Services, Material & Supplies		57,356
620.200	Utilities & Building Mntc	4,098
620.300	Insurance	14,955
620.500	General Overhead/Office Expense	4,260
620.600	Data Processing	6,355
Subtotal Internal Services		29,668
610.900	<u>Memberships & Dues</u>	
	CA Assoc Local Econ Dev	500
	Five Cities Dues	5,570
	Kings River IRWMP	7,500
	Fruit Trail	500
	Healthy Cities	250
	Intl Conf Shopping Centers	250
610.915	<u>Training & Education-Non Reimb</u>	
	CA Assn Econ Development	500
610.920	<u>Travel, Conference & Meetings</u>	
	Leadership Selma	1,750
	Ambassadors	350
	Meeting mileage	600
	ED Meetings/Events	750
	CALED Conference	2,400
Subtotal Membership, Training & Meetings		20,920
Total Maintenance & Operations		107,944



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HUMAN RESOURCES DEPARTMENT SUMMARY

	2011-12 Actual	2012-13 Actual	2013-14 Estimated	2014-15 Adopted
EXPENDITURES BY PROGRAM				
Human Resources	154,640	159,435	186,451	210,004
Total	154,640	159,435	186,451	210,004
EXPENDITURES BY CATEGORY				
Personnel	124,552	130,566	151,157	152,604
Maintenance & Operations	30,088	28,869	35,294	57,400
Capital				
Total	154,640	159,435	186,451	210,004
STAFFING				
Full Time	1.20	1.40	1.40	1.40
Other				
Total	1.20	1.40	1.40	1.40
SOURCE OF FUNDING				
General	154,640	159,435	186,451	210,004
RDA				
Total	154,640	159,435	186,451	210,004

SALARIES

DIVISION: Human Resources

DEPT. NO. 1400

Position Classification	Existing Position	Step	Rate	Months	%	2014-15 Total
City Manager	Y		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						708
Def Comp						1,860
Sick Leave						
VL PO						588
Cell Stipend						225
Bilingual						150
Subtotal Salaries					1.40	94,852

BENEFITS AND OTHER PAY

Description	2014-15 Total
FICA	5,536
Medicare	1,376
PERS	28,104
Health Insurance	21,622
Life Insurance	165
Unemp Insurance	949
Subtotal Benefits	57,752
Total Personnel	152,604

MAINTENANCE & OPERATIONS

Division Human Resources

Dept # 1400

Account Number	Description	2014-15 Total
600.100	Office Supplies	400
600.110	Computer Supplies	125
600.120	Postage	50
600.130	Printing	50
600.200	Advertising	2,250
600.250	Special Supplies	400
600.400	Professional Services	20,000
600.410	Exams Physicals & Psychological	4,000
600.420	Consultant Services	1,000
Subtotal Services, Material & Supplies		28,275
620.200	Utilities & Building Maintenance	4,929
620.300	Insurance	10,987
620.500	General Overhead/Office Expense	3,195
620.600	Data Processing	9,514
Subtotal Internal Services		28,625
610.915	<u>Training & Education</u> Webinars and workshops	250
610.920	<u>Travel, Conference & Meetings</u> Local workshops & meetings	250
Subtotal Membership, Training & Meetings		500
Total Maintenance & Operations		57,400



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FINANCE DEPARTMENT SUMMARY

	2011-12 Actual	2012-13 Actual	2013-14 Estimated	2014-15 Adopted
EXPENDITURES BY PROGRAM				
General Accounting	652,311	575,430	437,601	548,341
Total	652,311	575,430	437,601	548,341
EXPENDITURES BY CATEGORY				
Personnel	272,213	380,935	245,265	307,714
Maintenance & Operations	380,098	194,495	192,336	240,627
Capital				
Total	652,311	575,430	437,601	548,341
STAFFING				
Full Time			4.10	4.10
Other				
Total			4.10	4.10
SOURCE OF FUNDING				
General	610,167	541,342	419,025	520,732
RDA	27,709	11,873		
Recycling	2,220	8,424	3,276	10,600
Ambulance	12,215	13,791	15,300	17,009
Measure C				
City Impact				
Transit				
TOTAL	652,311	575,430	437,601	548,341

SALARIES

DIVISION: General Accounting

DEPT. NO. 1600

Position Classification	Existing Position	Step	Rate	Months	%	2014-15 Total
Accountant	Y	D	4,649	12	100%	55,788
Accountant	Y	A	4,016	8	100%	48,996
		B	4,217	4		
Account Clerk II	Y	C	2,993	6	100%	36,816
		D	3,143	6		
Account Clerk II	Y	C	2,993	12	100%	35,916
Clerical Asst II	Y	E	3,056	12	10%	3,667
Overtime						37
Def Comp						2,580
Sick leave						
Bilingual						660
Vacation Payoff						537
Subtotal Salaries					4.10	184,997

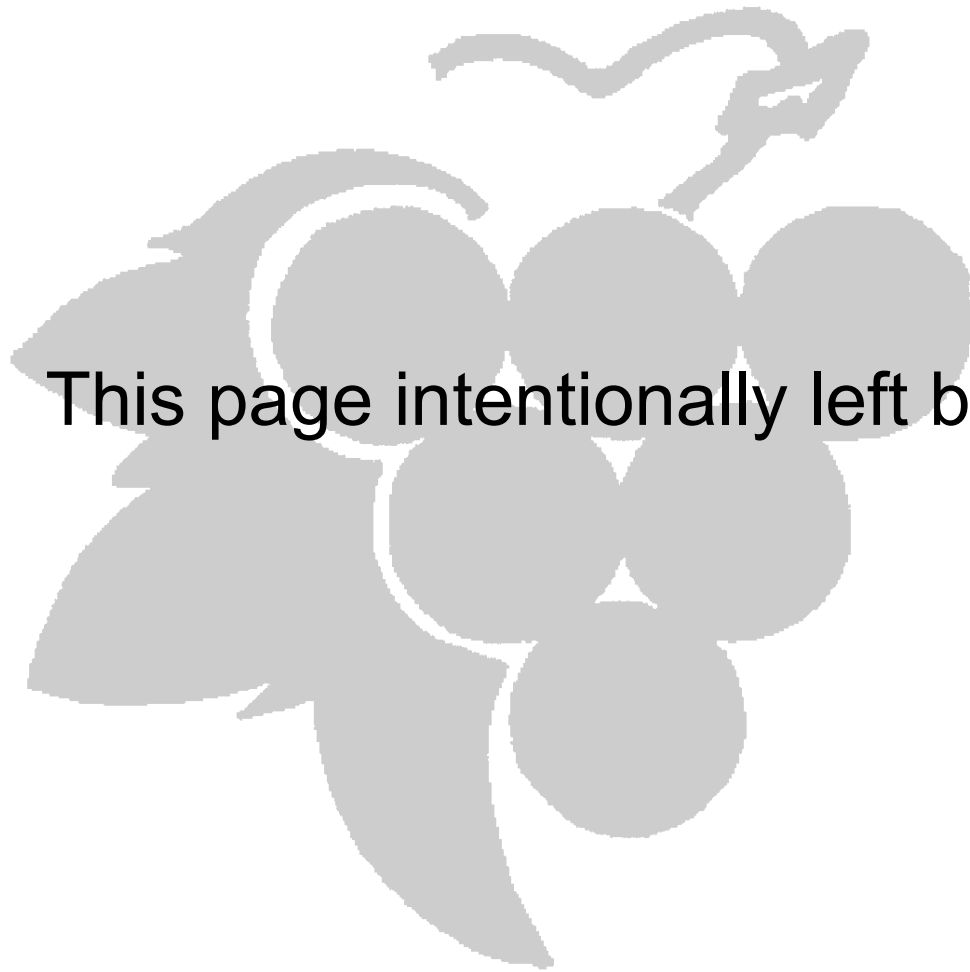
BENEFITS AND OTHER PAY

Description	2014-15 Total
FICA	11,469
Medicare	2,684
PERS	39,795
Health Insurance	63,320
Life Insurance	541
Unemp Insurance	1,851
PEPRA PERS	3,057
Subtotal Benefits	122,717
Total Personnel	307,714

MAINTENANCE & OPERATIONS

Division	General Accounting
Dept #	1600

Account Number	Description	2014-15 Total
600.100	Office Supplies	2,000
600.120	Postage	1,500
600.131	Bank Service Fees	8,500
600.200	Advertising	2,500
600.250	Special Supplies	4,300
600.400	Professional Services	150,200
600.410	Exams, Physicals & Psych	200
600.420	Consultant Services	500
Subtotal Services, Material & Supplies		169,700
620.200	Utilities & Building Maintenance	16,436
620.300	Insurance	27,268
620.500	General Overhead/Office Expense	6,409
620.600	Data Processing	20,314
Subtotal Internal Services		70,427
610.900	<u>Memberships & Dues</u>	
610.920	<u>Travel, Conference & Meetings</u> Recycling/Waste Meetings	500
Subtotal Membership, Training & Meetings		500
Total Maintenance & Operations		240,627



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POLICE DEPARTMENT SUMMARY

	2011-12 Actual	2012-13 Actual	2013-14 Estimated	2014-15 Adopted
EXPENDITURES BY PROGRAM				
Police Support	1,413,126	1,494,816	1,499,104	1,569,302
Police Operations	3,312,784	3,276,538	3,684,879	3,710,283
Total	4,725,910	4,771,354	5,183,983	5,279,585
EXPENDITURES BY CATEGORY				
Personnel	3,546,300	3,713,609	3,934,225	3,951,640
Maintenance & Operations	985,015	930,965	1,137,116	1,327,945
Capital	194,595	126,780	112,642	
TOTAL	4,725,910	4,771,354	5,183,983	5,279,585
STAFFING				
Full Time		42.50	42.85	42.85
Other				
Total		42.50	42.85	42.85
SOURCE OF FUNDING				
General Fund	3,977,166	4,179,282	4,711,175	4,930,881
DOJ Grant				
ARRA/COPS Grant	291,247	196,931	129,667	92,027
Measure S	457,497	395,141	298,721	256,677
Police Impact Fees			44,420	
City Impact Fees				
Equipment Lease 07				
Equipment Replacement				
Total	4,725,910	4,771,354	5,183,983	5,279,585

POLICE DIVISION SUMMARY

DIVISION:	Support Services			
DEPT. NO.	2100			
	2011-12 Actual	2012-13 Actual	2013-14 Estimated	2014-15 Adopted
EXPENDITURES BY CATEGORY				
Personnel	1,150,755	1,239,795	1,191,551	1,259,157
Maintenance & Operations	262,371	255,021	307,553	310,145
Capital				
TOTAL	1,413,126	1,494,816	1,499,104	1,569,302
STAFFING				
Full Time		15.00	15.85	14.85
Other				
Total		15.00	15.85	14.85
SOURCE OF FUNDING				
General Fund	1,267,588	1,234,285	1,257,895	1,312,625
DOJ Grant				
Other Grants				
Measure S	145,538	260,531	238,109	256,677
Police Impact Fees			3,100	
City Impact Fees				
Equipment Lease 07				
Equipment Replacement				
Total	1,413,126	1,494,816	1,499,104	1,569,302

SALARIES

DIVISION: Support Services

DEPT. NO. 2100

Position Classification	Existing Position	Step	Rate	Months	%	2014-15 Total
Police Chief	Y		8,312	12	100%	99,744
Lieutenant	Y	E	6,507	12	100%	78,084
Sergeant	Y	E	5,227	12	100%	62,724
Police Clerk II	Y	E	3,104	12	100%	37,248
Officer	Y	E	4,143	12	100%	49,716
Detective	Y	E	4,435	12	100%	53,220
Detective	Y	E	4,350	12	100%	52,200
Temp Police Clerk	Y	A	14	1,820	100%	25,480
CSO (Temp)	Y		2,650	12	100%	31,800
Safety Dispatcher	Y	E	3,137	12	100%	37,644
Safety Dispatcher	Y	E	3,137	12	100%	37,644
Safety Dispatcher	Y	D	2,988	12	100%	35,856
Safety Dispatcher	Y	B	2,710	1	100%	34,016
		C	2,846	11		
Safety Dispatcher	Y	A	2,581	7	100%	31,617
	Y	B	2,710	5		
Safety Dispatcher	Y	A	2,581	8	100%	31,488
		B	2,710	4		
Subtotal Salaries					15.00	698,481

SALARIES

Position Classification	Existing Position	Step	Rate	Month	%	2014-15 Total
Overtime						67,999
Holiday						13,511
Post						12,644
Education						1,568
Def Comp						6,640
Sickleave						2,963
Standby/VL PO						3,842
Bilingual						4,200
Shift Differential						3,041
Cell Stipend						3,360
Detective						3,810
CTO						1,200
Subtotal Salaries						124,778

BENEFITS AND OTHER PAY

Description	2014-15 Total
FICA	51,042
Medicare	11,937
PERS	125,290
Health Insurance	216,216
Life Insurance	1,320
Unemp Insurance	8,236
Uniform	8,100
PEPRA PERS	13,757
Subtotal Benefits	435,898
Total Personnel	1,259,157

MAINTENANCE & OPERATIONS

Division	Support Services
Dept #	2100

Account Number	Description	2014-15 Total
600.100	Office Supplies	5,000
600.110	Computer Supplies	500
600.120	Postage	1,500
600.200	Advertising	1,000
600.210	Publications	1,500
600.250	Special Supplies	4,000
600.300	Uniform Expense	200
600.350	Pagers, Radios, etc.	1,000
600.370	Bldg Repair	2,500
600.400	Professional Services	12,000
600.410	Exams Physicals & Psychological	2,000
600.475	Maintenance Agreements	8,000
600.480	Service Agreements	500
		39,700
620.100	Fleet	33,797
620.200	Utilities & Building Maintenance	60,813
620.300	Insurance	88,315
620.500	General Overhead/Office Expense	25,024
620.600	Data Processing	45,696
Subtotal Internal Services		253,645
610.900	<u>Memberships & Dues</u> various	4,800
610.910	<u>Officer Training Reimbursements</u> Various	9,000
610.915	<u>Training & Education-Non Reimbursable</u> various	2,000
610.920	<u>Travel, Conference & Meetings</u> Various	1,000
Subtotal Membership, Training & Meetings		16,800
Total Maintenance & Operations		310,145

POLICE DIVISION SUMMARY

DIVISION:	Field Operations			
DEPT. NO.	2200			
	2011-12 Actual	2012-13 Actual	2013-14 Estimated	2014-15 Adopted
EXPENDITURES BY CATEGORY				
Personnel	2,395,545	2,473,814	2,742,674	2,692,483
Maintenance & Operations	722,644	675,944	829,563	1,017,800
Capital	194,595	126,780	112,642	
TOTAL	3,312,784	3,276,538	3,684,879	3,710,283
STAFFING				
Full Time		27.50	27.00	28.00
Other				
Total		27.50	27.00	28.00
SOURCE OF FUNDING				
General Fund	2,709,578	2,944,997	3,453,280	3,618,256
Traffic Grant				
Other Grants	291,247	196,931	129,667	92,027
Measure S	311,959	134,610	60,612	
Police Impact Fees			41,320	
City Impact Fees				
Equipment Lease 07				
Equipment Replacement				
Total	3,312,784	3,276,538	3,684,879	3,710,283

SALARIES

DIVISION: Field Operations

DEPT. NO. 2200

Position Classification	Existing Position	Step	Rate	Months	%	2014-15 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
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	4,143	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	4,143	12	100%	49,716
Police Officer	Y	E	4,143	12	100%	49,716

SALARIES

Position Classification	Existing Position	Step	Rate	Months	%	2014-15 Total
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	D	3,946	10	100%	47,746
		E	4,143	2		
Police Officer	Y	B	3,579	2	100%	44,738
		C	3,758	10		
Police Officer	Y	B	3,579	3	100%	44,559
		C	3,758	9		
CSO	Y	B	2,525	6	100%	31,056
		C	2,651	6		
CSO	Y	B	2,525	6	100%	31,056
		C	2,651	6		
Subtotal Salaries						28.00 1,423,023

SALARIES

Position Classification	Existing Position	Step	Rate	Months	%	2014-15 Total
Overtime						161,980
Holiday						59,360
Post						41,537
Education Incentive						10,060
Deferred Comp						6,000
Sick Leave						15,192
Standby/VL PO						3,603
Bilingual						3,600
Shift Differential						19,066
FTO						3,600
K-9						4,800
MPO/MAGEC						3,600
Cell Stipend						3,360
Subtotal Salaries						335,758

BENEFITS AND OTHER PAY

Description	2014-15 Total
FICA	109,046
Medicare	25,505
PERS	314,549
Health Insurance	432,432
Life Insurance	3,696
Unemp Insurance	17,588
Uniform	26,900
PEPRA PERS	3,986
Subtotal Benefits	933,702
Total Personnel	2,692,483

MAINTENANCE & OPERATIONS

Division		Field Operations
Dept #		2200
Account Number	Description	2014-15 Total
600.250	Special Supplies	30,000
600.253	Training Class Supplies	50
600.300	Uniform Expense	500
600.350	Pagers, Radios, etc.	2,000
600.375	Equipment Repair	1,500
600.400	Professional Services	77,000
600.410	Exams, Physicals & Psychological	3,000
600.425	Linen Service	1,000
600.430	Billing Service	350
600.650	Reimbursement Agreements	500
600.700	Taxes-Booking Fees	2,000
Subtotal Services, Material & Supplies		117,900
620.100	Fleet	417,006
620.200	Utilities & Building Mntc	61,977
620.300	Insurance	209,158
620.500	General Overhead/Office Expense	54,162
620.600	Data Processing	119,897
Subtotal Internal Services		862,200
610.900	<u>Memberships & Dues</u> various	900
610.910	<u>Officer Training Reimbursable</u> Various	28,000
610.915	<u>Training & Education-Non Reimbursable</u> Various	8,000
610.920	<u>Travel, Conference & Meetings</u> Various	800
Subtotal Membership, Training & Meetings		37,700
Total Maintenance & Operations		1,017,800

FIRE DEPARTMENT SUMMARY

	2011-12 Actual	2012-13 Actual	2013-14 Estimated	2014-15 Adopted
EXPENDITURES BY PROGRAM				
Fire Administration	1,566,810	2,627,689	2,961,430	398,052
Fire Operations				2,473,058
Fire Prevention				134,912
Ambulance	1,866,049	1,027,425	1,091,450	1,020,472
Total	3,432,859	3,655,114	4,052,880	4,026,494
EXPENDITURES BY CATEGORY				
Personnel	2,443,740	2,156,582	2,310,464	2,385,491
Maintenance & Operations	802,615	1,329,034	1,613,899	1,551,688
Capital	186,504	169,498	128,517	89,315
Total	3,432,859	3,655,114	4,052,880	4,026,494
STAFFING				
Full Time		21.00	21.00	22.00
Other		0.50	0.50	0.50
Total		21.50	21.50	22.50
SOURCE OF FUNDING				
General Fund	1,452,705	2,410,244	2,648,300	2,863,399
Impact Fees				
Ambulance	1,866,049	1,027,425	1,091,450	1,020,472
Grants	56,241	154,454	249,255	66,758
Measure S	57,864	62,991	63,875	75,865
Total	3,432,859	3,655,114	4,052,880	4,026,494

FIRE DIVISION SUMMARY

DIVISION: Fire Administration

DEPT. NO. 2500

	2011-12 Actual	2012-13 Actual	2013-14 Estimated	2014-15 Adopted
EXPENDITURES BY CATEGORY				
Personnel	1,146,853	2,156,582	2,310,464	168,463
Maintenance & Operations	305,892	364,666	530,784	160,746
Capital	114,065	106,441	120,182	68,843
Total	1,566,810	2,627,689	2,961,430	398,052
STAFFING				
Full Time		21.00	21.00	1.00
Other		0.50	0.50	0.50
Total		21.50	21.50	1.50
SOURCE OF FUNDING				
General Fund	1,452,705	2,410,244	2,648,300	330,187
Impact Fees				
Ambulance				
Grants	56,241	154,454	249,255	
Measure S	57,864	62,991	63,875	67,865
Total	1,566,810	2,627,689	2,961,430	398,052

SALARIES

DIVISION: Fire Administration
DEPT. NO. 2500

Position Classification	Existing Position	Step	Rate	Months	%	2014-15 Total
Fire Chief	Y		7,054	12	100%	84,648
Dept Secretary	Y		2,600	12	50%	15,600
Subtotal Salaries					1.50	100,248

SALARIES

Position Classification	Existing Position	Step	Rate	Months	%	2014-15 Total
Overtime						
Holiday						
EMT						
Paramedic						10,158
Education						
Def Comp						
Sickleave						4,610
Fire Officer Cert						3,386
FTO						
Haz Cert						
Rescue Cert						1,693
FLSA						
Bilingual						
FFII						
Cell Stipend						720
Subtotal Salaries						20,567

BENEFITS AND OTHER PAY

Description	2014-15 Total
FICA	7,490
Medicare	1,752
PERS	20,904
Health Insurance	15,444
Life Insurance	
Unemp Insurance	1,208
Uniform	850
Subtotal Benefits	47,648
Total Personnel	168,463

MAINTENANCE & OPERATIONS

Division Fire Administration

Dept # 2500

Account Number	Description	2014-15 Total
600.100	Office Supplies	500
600.110	Computer Supplies	250
600.120	Postage	150
600.130	Printing	400
600.200	Advertising	250
600.210	Publications	500
600.215	Promotional	250
600.250	Special Supplies	2,000
600.300	Uniform Expense	2,000
600.350	Pagers, Radios, etc.	250
600.370	Building Repair	2,500
600.375	Equipment Repair	500
600.400	Professional Services	2,500
600.410	Exams, Physicals & Psychological	1,000
600.432	Dispatch Services	4,200
600.430	Ambulance Billing	60,000
600.470	Software License Agreements	1,500
600.475	Maintenance Agreements	5,800
Subtotal Services, Material & Supplies		84,550
620.100	Fleet	4,565
620.300	Insurance	12,720
620.500	General Overhead/Office Expense	47,958
620.600	Data Processing	10,763
Subtotal Internal Services		76,006
610.900	Membership & Dues	
	NFPA Fire Chief	160
	Central Valley Fire Chiefs	30
610.915	Training & Education	
610.920	Travel, Conference & Meetings	
	Fire House World	
	EMS Conference	
Subtotal Membership, Training & Meetings		190
Total Maintenance & Operations		160,746

DEBT AND CAPITAL EQUIPMENT

Division		Fire Administration
Dept #		2500
Account Number	Description	2014-15 Total
700.400	Debt Service Fire Engine 2010 Bond	57,865 978
700.200	Equipment (Detail) Equipment for Engine 110	10,000
Subtotal Debt and Capital Equipment		68,843
Total Debt and Capital Equipment		68,843

FIRE DIVISION SUMMARY

DIVISION:	Fire Operations			
DEPT. NO.	2525			
	2011-12 Actual	2012-13 Actual	2013-14 Estimated	2014-15 Adopted
EXPENDITURES BY CATEGORY				
Personnel				2,103,860
Maintenance & Operations				369,198
Capital				
Total				2,473,058
STAFFING				
Full Time				20.00
Other				
Total				20.00
SOURCE OF FUNDING				
General Fund				2,398,300
Impact Fees				
Ambulance				
Grants				66,758
Measure S				8,000
Total				2,473,058

SALARIES

DIVISION: Fire Operations

DEPT. NO. 2525

Position Classification	Existing Position	Step	Rate	Months	%	2014-15 Total
Captain	Y	E	5,276	12	100%	63,312
Captain	Y	E	5,276	12	100%	63,312
Captain	Y	D	5,025	4	100%	62,308
		E	5,276	8		
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
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/Medic	Y	E	4,579	12	100%	54,948
Engineer/Medic	Y	E	4,579	12	100%	54,948
Firefighter/EMT	Y	E	4,151	12	100%	49,812
Firefighter/EMT	Y	B	3,586	4	100%	44,464
		C	3,765	8		
Firefighter/EMT	Y	B	3,586	9	100%	43,569
		C	3,765	3		
Firefighter/Medic	Y	E	4,151	12	100%	49,812
Firefighter/Medic	Y	E	4,151	12	100%	49,812
Firefighter/Medic	Y	E	4,151	12	100%	49,812

SALARIES

DIVISION: Fire Operations

DEPT. NO. 2525

Position Classification	Existing Position	Step	Rate	Months	%	2014-15 Total
Firefighter/Medic	Y	B	3,586	2	100%	44,823
		C	3,765	10		
Firefighter/Medic	Y	A	3,415	8	100%	41,664
		B	3,586	4		
Subtotal Salaries					20.00	1,057,232

SALARIES

Position Classification	Existing Position	Step	Rate	Months	%	2014-15 Total
Overtime						40,000
Holiday						109,253
EMT						34,875
Paramedic						39,293
Education						15,958
Def Comp						3,600
Sickleave						18,412
Fire Officer Cert						7,262
Prem Pay						3,444
Haz Cert						21,087
Rescue Cert						12,094
FLSA						36,100
Bilingual						1,200
VL Payoff						1,496
Subtotal Salaries						344,074

BENEFITS AND OTHER PAY

Description	2014-15 Total
FICA	86,883
Medicare	20,318
PERS	270,568
Health Insurance	293,436
Life Insurance	3,588
Unemp Insurance	14,011
Uniform	13,750
Subtotal Benefits	702,554
Total Personnel	2,103,860

MAINTENANCE & OPERATIONS

Division	Fire Operations
Dept #	2525

Account Number	Description	2014-15 Total
600.100	Office Supplies	500
600.210	Publications	500
600.250	Special Supplies	14,000
600.280	Medical Supplies	6,000
600.285	Oxygen Supplies	1,000
600.305	Small Tools & Minor Equipment	750
600.350	Pagers, Radios, etc.	2,000
600.375	Equipment Repair	1,250
600.425	Linen Service	2,500
600.477	Target Solutions Contract	2,000
600.490	Volunteer Contributions-Fire	6,000
Subtotal Services, Material & Supplies		36,500
620.100	Fleet	86,876
620.200	Utilities & Building Maintenance	50,057
620.300	Insurance	154,999
620.600	Data Processing	29,166
Subtotal Internal Services		321,098
610.900	Membership & Dues	
610.915	Training & Education-Non Reimbursable	
	Company Drills Training	8,000
	Haz Mat Training	1,500
	Certification for 10 employees	2,100
610.920	Travel, Conference & Meetings	
Subtotal Membership & Meetings		11,600
Total Maintenance & Operations		369,198

FIRE DIVISION SUMMARY

DIVISION:	Fire Prevention			
DEPT. NO.	2550			
	2011-12 Actual	2012-13 Actual	2013-14 Estimated	2014-15 Adopted
EXPENDITURES BY CATEGORY				
Personnel				113,168
Maintenance & Operations				21,744
Capital				0
Total	0	0	0	134,912
STAFFING				
Full Time				1.00
Other				0.00
Total	0	0	0	1.00
SOURCE OF FUNDING				
General Fund				134,912
Impact Fees				0
Ambulance				0
Grants				0
Measure S				0
Total	0	0	0	134,912

SALARIES

DIVISION: Fire Prevention

DEPT. NO. 2550

Position Classification	Existing Position	Step	Rate	Months	%	2014-15 Total
Fire Marshall	Y	B	4,558	4	100%	56,520
		C	4,786	8		
					</	

SALARIES

Position Classification	Existing Position	Step	Rate	Months	%	2014-15 Total
Overtime						2,000
Holiday						5,750
EMT						3,390
Paramedic						
Education						
Def Comp						1,200
Sickleave						
Fire Officer Cert						1,130
Prem pay						1,695
Haz Cert						
Rescue Cert						1,130
FLSA						1,900
Bilingual						
VL PO						
Cell Stipend						480
Subtotal Salaries						18,675

BENEFITS AND OTHER PAY

Description	2014-15 Total
FICA	4,662
Medicare	1,090
PERS	15,175
Health Insurance	15,444
Life Insurance	
Unemp Insurance	752
Uniform	850
Subtotal Benefits	37,973
Total Personnel	113,168

MAINTENANCE & OPERATIONS

Division		Fire Prevention
Dept #		2550
Account Number	Description	2014-15 Total
600.100	Office Supplies	500
600.110	Computer Supplies	250
600.130	Printing	200
600.210	Publications	500
600.250	Special Supplies	2,000
600.305	Small Tools & Minor Equipment	250
600.350	Pagers, Radios, etc.	250
Subtotal Services, Material & Supplies		3,950
620.100	Fleet	2,657
620.300	Insurance	8,577
620.600	Data Processing	3,820
Subtotal Internal Services		15,054
610.900	Membership & Dues	
	CVAI	40
	CCAI	280
610.915	Training & Education-Non Reimbursable Arson training - 4 employees	2,420
610.920	Travel, Conference & Meetings CFPI Conference	
Subtotal Membership & Meetings		2,740
Total Maintenance & Operations		21,744

FIRE DIVISION SUMMARY

DIVISION:	Ambulance
DEPT. NO.	2600

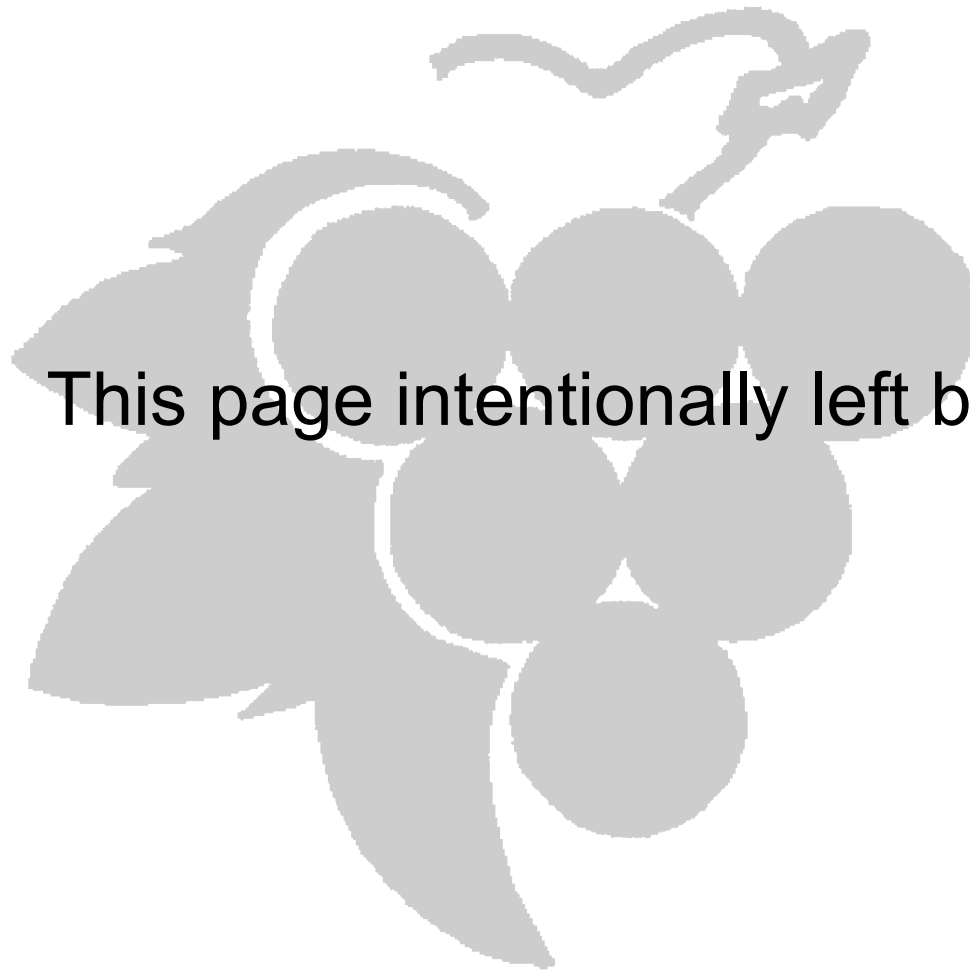
	2011-12 Actual	2012-13 Actual	2013-14 Estimated	2014-15 Adopted
EXPENDITURES BY CATEGORY				
Personnel	1,296,887			
Maintenance & Operations	496,723	964,368	1,083,115	1,000,000
Capital	72,439	63,057	8,335	20,472
Total	1,866,049	1,027,425	1,091,450	1,020,472
STAFFING				
Full Time				
Other				
Total				
SOURCE OF FUNDING				
General Fund				
Impact Fees				
Ambulance	1,866,049	1,027,425	1,091,450	1,020,472
Grants				
Measure S				
Total	1,866,049	1,027,425	1,091,450	1,020,472

MAINTENANCE & OPERATIONS

Ambulance		
Dept #	2600	
Account Number	Description	2014-15 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

Ambulance		
Dept #	2600	
Account Number	Description	2014-15 Total
700.400	2010 Bond	20,472
Subtotal Debt & Capital Equipment		20,472
Total Debt & Capital Equipment		20,472



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COMMUNITY DEVELOPMENT DEPARTMENT SUMMARY

	2011-12 Actual	2012-13 Actual	2013-14 Estimated	2014-15 Adopted
EXPENDITURES BY PROGRAM				
Planning	232,502	308,283	125,993	139,102
Building	155,014	165,928	214,573	205,312
Total	387,516	474,211	340,566	344,414
EXPENDITURES BY CATEGORY				
Personnel	188,615	226,036	224,658	229,415
Maintenance & Operations	198,901	248,175	115,908	114,999
Capital				
Total	387,516	474,211	340,566	344,414
STAFFING				
Full Time		2.40	2.50	2.50
Other				
Total		2.40	2.50	2.50
SOURCE OF FUNDING				
General	189,679	286,802	339,475	344,414
RDA	18,339			
RDA Housing	48,199			
Abandoned Vehicle Abate		6,564		
Abandoned Homes		19,595	1,000	
Storm Drain Fees				
Equipment Replacement				
Wal-Mart EIR				
Floral Avenue/Highland PSR				
Northeast Specific Plan				
Southeast Specific Plan		163,068		
Amberwood Specific Project				
Tutelian Specific Project		-1,642		
Selma Crossing Project	130,255	-176	91	
Long Range Planning	1,044			
Amberwood Project				
Development Impact Fees				
Total	387,516	474,211	340,566	344,414

COMMUNITY DEVELOPMENT DIVISION SUMMARY

DIVISION:	Planning			
DEPT. NO.	3100			
	2011-12 Actual	2012-13 Actual	2013-14 Estimated	2014-15 Adopted
EXPENDITURES BY CATEGORY				
Personnel	81,094	97,700	94,949	92,447
Maintenance & Operations	151,408	210,583	31,044	46,655
Capital				
Total	232,502	308,283	125,993	139,102
STAFFING				
Full Time		1.10	1.00	1.00
Other				
Total		1.10	1.00	1.00
SOURCE OF FUNDING				
General	34,665	127,438	124,902	139,102
RDA	18,339			
RDA Housing	48,199			
Abandoned Vehicle Abate				
Abandoned Homes		19,595	1,000	
Storm Drain Fees				
Equipment Replacement				
Wal-Mart EIR				
Floral Avenue/Highland PSR				
Northeast Specific Project				
South Selma Specific Plan		163,068		
Amberwood Specific Project				
Tutelian Specific Project		-1,642		
Selma Crossing Project	130,255	-176	91	
Long Range Planning	1,044			
Amberwood Project				
Development Impact Fees				
Total	232,502	308,283	125,993	139,102

SALARIES

DIVISION: **Planning**
DEPT. NO. **3100**

Position Classification	Existing Position	Step	Rate	Months	%	2014-15 Total
Director	Y		7,010			
Assistant Planner	Y	E	4,461	12	100%	53,532
Sick Leave						2,472
Subtotal Salaries					1.00	56,004

BENEFITS AND OTHER PAY

Description	2014-15 Total
FICA	3,472
Medicare	812
PERS	16,023
Health Insurance	15,444
Life Insurance	132
Unemp Insurance	560
Subtotal Benefits	36,443
Subtotal Personnel	92,447

MAINTENANCE & OPERATIONS

Division	Planning	
Dept #	3100	
Account Number	Description	2014-15 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	4,066
620.300	Insurance	8,995
620.500	General Overhead/Office Expense	2,479
620.600	Data Processing	8,265
Subtotal Internal Services		23,805
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		46,655

COMMUNITY DEVELOPMENT DIVISION SUMMARY

DIVISION:	Building			
DEPT. NO.	3200			
	2011-12 Actual	2012-13 Actual	2013-14 Estimated	2014-15 Adopted
EXPENDITURES BY CATEGORY				
Personnel	107,521	128,336	129,709	136,968
Maintenance & Operations	47,493	37,592	84,864	68,344
Capital				
Total	155,014	165,928	214,573	205,312
STAFFING				
Full Time		1.30	1.50	1.50
Other				
Total		1.30	1.50	1.50
SOURCE OF FUNDING				
General	155,014	159,364	214,573	205,312
RDA				
RDA Housing				
Abandoned Vehicle Abate		6,564		
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	155,014	165,928	214,573	205,312

SALARIES

DIVISION: Building
 DEPT. NO. 3200

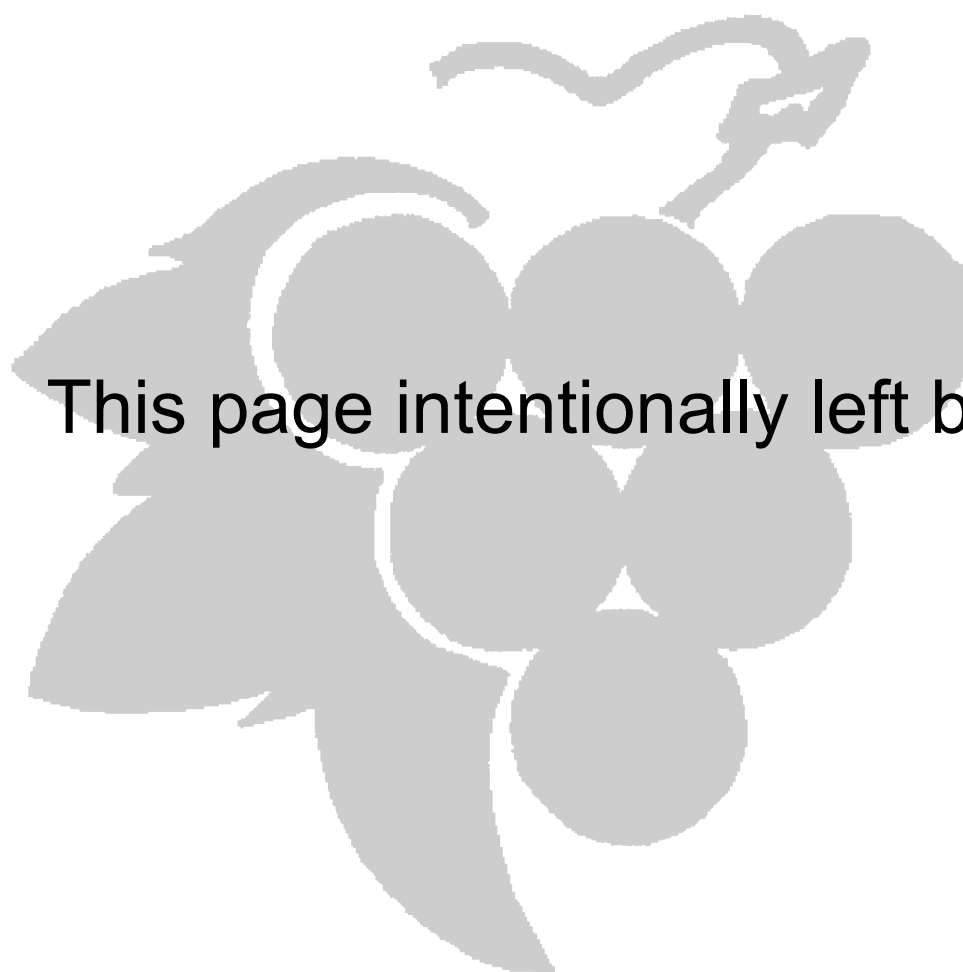
Position Classification	Existing Position	Step	Rate	Months	%	2014-15 Total
Director	Y					
Infor Systems/GIS	Y	E	4,610	12	50%	27,660
Building Inspector	Y	E	4,214	12	100%	50,568
Education						1,012
Def Comp						540
Sickleave						639
VL PO						266
Cell Stipend						960
Bilingual						600
Subtotal Salaries					1.50	82,245

BENEFITS AND OTHER PAY

Description	2014-15 Total
FICA	5,099
Medicare	1,193
PERS	24,061
Health Insurance	23,166
Life Insurance	132
Unemp Insurance	822
Boot Allowance	250
Subtotal Benefits	54,723
Total Personnel	136,968

MAINTENANCE & OPERATIONS

Division		Building
Dept #		3200
Account Number	Description	2014-15 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
600.400	Professional Services	15,000
600.470	Software License Agreements	3,500
Subtotal Services, Material & Supplies		20,100
620.100	Fleet	9,880
620.200	Utilities & Building Mntc	4,745
620.300	Insurance	12,135
620.500	General Overhead/Office Expense	3,415
620.600	Data Processing	15,869
Subtotal Internal Services		46,044
610.900	<u>Memberships & Dues</u> ICC Dues	300
610.915	Training & Education-Non Reimb Continuing Education & training	1,000
610.920	<u>Travel, Conference & Meetings</u> Travel for continuing education	900
Subtotal Membership, Training & Meetings		2,200
Total Maintenance & Operations		68,344



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RECREATION AND COMMUNITY SERVICES DEPARTMENT SUMMARY

	2011-12 Actual	2012-13 Actual	2013-14 Estimated	2014-15 Adopted
EXPENDITURES BY PROGRAM				
Recreation	150,738	132,284	116,868	129,436
Senior Center	92,477	96,010	118,505	127,716
Arts	312,581	1,489,990	1,368,371	137,464
Transit				
Youth	78,972	28,156		
Sports	51,753	52,560	43,700	42,753
Swimming	41,386	29,641		
TOTAL	727,907	1,828,641	1,647,444	437,369
EXPENDITURES BY CATEGORY				
Personnel	184,077	156,383	148,416	207,456
Maintenance & Operations	353,032	199,066	275,400	229,913
Capital	190,798	1,473,192	1,223,628	
TOTAL	727,907	1,828,641	1,647,444	437,369
STAFFING				
Full Time	0.53	1.93	2.00	2.00
Other	1.90	2.50	0.50	0.50
TOTAL	2.43	4.43	2.50	2.50
SOURCE OF FUNDING				
General	416,044	330,295	314,350	323,332
Hall of Fame		5,808		
Pioneer Village	29,334	30,965	19,005	48,489
Arts	14,594	10,562	92,423	65,548
Other	267,935	1,451,011	1,221,666	
TOTAL	727,907	1,828,641	1,647,444	437,369

RECREATION DIVISION SUMMARY

DIVISION:	Recreation			
DEPT. NO.	4100			
	2011-12 Actual	2012-13 Actual	2013-14 Estimated	2014-15 Adopted
EXPENDITURES BY CATEGORY				
Personnel	15,346	28,062	15,173	31,073
Maintenance & Operations	132,842	80,493	99,733	98,363
Capital	2,550	23,729	1,962	
Total	150,738	132,284	116,868	129,436
STAFFING				
Full Time		0.50	0.25	0.30
Other				
Total		0.50	0.25	0.30
SOURCE OF FUNDING				
General	121,404	101,319	97,863	80,947
Special Projects				
Pioneer	29,334	30,965	19,005	48,489
Arts				
Other				
Total	150,738	132,284	116,868	129,436

SALARIES

DIVISION: Recreation

DEPT. NO. 4100

Position Classification	Existing Position	Step	Rate	Months	%	2014-15 Total
Director	Y		5,080	12	30%	18,288
Sickleave						845
Cell Stipend						144
Subtotal Salaries					0.30	19,277

BENEFITS AND OTHER PAY

Description	2014-15 Total
FICA	1,195
Medicare	280
PERS	5,495
Health Insurance	4,633
Life Insurance	
Unemp Insurance	193
Insurance Reimbursement	
Subtotal Benefits	11,796
Total Personnel	31,073

MAINTENANCE & OPERATIONS

Division		Recreation
Dept #		4100
Account Number	Description	2014-15 Total
600.100	Office Supplies	500
600.120	Postage	320
600.250	Special Supplies	5,300
600.400	Professional Services	34,500
600.500	Rentals-Building	650
Subtotal Services, Material & Supplies		41,270
620.100	Fleet	5,247
620.200	Utilities & Building Maintenance	33,430
620.300	Insurance	2,001
620.500	General Overhead/Office Expense	621
620.600	Data Processing	15,244
Subtotal Internal Services		56,543
610.900	Memberships & Dues CPRS	150
610.915	Training & Education-Non Reimbursable	
610.920	Travel, Conference & Meetings Volunteer Recognition CPRS District Meetings	400
Subtotal Membership, Training & Meetings		550
Total Maintenance & Operations		98,363

RECREATION DIVISION SUMMARY

DIVISION:	Seniors			
DEPT. NO.	4200 & 4500			
	2011-12 Actual	2012-13 Actual	2013-14 Estimated	2014-15 Adopted
EXPENDITURES BY CATEGORY				
Personnel	35,535	43,255	47,822	65,207
Maintenance & Operations	56,942	52,755	70,683	62,509
Capital				
Total	92,477	96,010	118,505	127,716
STAFFING				
Full Time			0.30	0.30
Other		0.60	0.50	0.50
Total		0.60	0.80	0.80
SOURCE OF FUNDING				
General	92,477	96,010	118,505	127,716
Special Projects				
Pioneer				
Arts				
Other				
Total	92,477	96,010	118,505	127,716

SALARIES

DIVISION: Seniors
DEPT. NO. 4200 & 4500

Position Classification	Existing Position	Step	Rate	Months	%	2014-15 Total
Director	Y		5,080	12	30%	18,288
Sr Clerical Assistant	Y		3,185	12	50%	19,110
Sickleave						844
Cell Stipend						144
						38,386

BENEFITS AND OTHER PAY

Description	2014-15 Total
FICA	2,380
Medicare	557
PERS	11,145
Health Insurance	12,355
Life Insurance	
Unemp Insurance	384
Subtotal Benefits	26,821
Total Personnel	65,207

MAINTENANCE & OPERATIONS

Division		Seniors
Dept #		4200 & 4500
Account Number	Description	2014-15 Total
600.100	Office Supplies	475
600.110	Computer Supplies	250
600.120	Postage	500
600.130	Printing	275
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		5,400
620.200	Utilities & Building Mntc	37,342
620.300	Insurance	3,659
620.500	General Overhead/Office Expense	1,151
620.600	Data Processing	14,657
Subtotal Internal Services		56,809
610.900	Memberships & Dues	
610.915	Training & Education-Non Reimbursable CPRS Meetings	
610.920	<u>Travel, Conference & Meetings</u> <u>FMAAA Training</u>	300
Subtotal Membership, Training & Meetings		300
Total Maintenance & Operations		62,509

RECREATION DIVISION SUMMARY

DIVISION:	Cultural Arts
DEPT. NO.	4300

	2011-12 Actual	2012-13 Actual	2013-14 Estimated	2014-15 Adopted
EXPENDITURES BY CATEGORY				
Personnel	20,955	20,761	52,815	81,750
Maintenance & Operations	103,378	19,766	93,890	55,714
Capital	188,248	1,449,463	1,221,666	
Total	312,581	1,489,990	1,368,371	137,464
STAFFING				
Full Time		0.30	1.15	1.15
Other				
Total		0.30	1.15	1.15
SOURCE OF FUNDING				
General	30,052	28,417	54,282	71,916
Special Projects				
Pioneer				
Arts	14,594	10,562	92,423	65,548
Other	267,935	1,451,011	1,221,666	
Total	312,581	1,489,990	1,368,371	137,464

SALARIES

DIVISION: Cultural Arts
DEPT. NO. 4300

Position Classification	Existing Position	Step	Rate	Months	%	2014-15 Total
Director	Y		5,080	12	15%	9,144
Arts Center Manager	N	A B	2,600 2,730	1 11	100%	32,630
Overtime						900
Def Comp						
Sick leave						422
Cell phone stipend						72
Position Classification	No. Needed	Rate Per Hr	No of Hours	Rate Per Event	No. of Events	Amount
Visual Arts Instructor	1	10.25	312			3,198
Visual Arts Instructor/Srs	1	10.25	100			1,025
Subtotal Salaries					1.15	47,391

BENEFITS AND OTHER PAY

Description	2014-15 Total
FICA	2,940
Medicare	687
PERS	12,323
Health Insurance	17,761
Life Insurance	132
Unemp Insurance	516
Subtotal Benefits	34,359
Total Personnel	81,750

MAINTENANCE & OPERATIONS

Division		Cultural Arts
Dept #		4300
Account Number		2014-15 Total
600.100	Office Supplies	600
600.120	Postage	450
600.200	Advertising	2,100
600.215	Promotional	1,500
600.250	Special Supplies	11,000
600.400	Professional Services	23,500
Subtotal Services, Material & Supplies		39,150
620.200	Utilities & Building Mntc	5,590
620.300	Insurance	5,202
620.500	General Overhead/Office Expense	1,602
620.600	Data Processing	3,820
Subtotal Internal Services		16,214
610.900	Membership & Dues VCC	100
610.915	Training & Education-Non Reimbursable Arts (VCC, Ca Arts Council)	250
610.920	Travel, Conference & Meetings	
Subtotal Membership & Meetings		350
Total Maintenance & Operations		55,714

RECREATION DIVISION SUMMARY

DIVISION:	Sports
DEPT. NO.	4700

	2011-12 Actual	2012-13 Actual	2013-14 Estimated	2014-15 Adopted
EXPENDITURES BY CATEGORY				
Personnel	29,549	32,260	32,606	29,426
Maintenance & Operations	22,204	20,300	11,094	13,327
Capital				
Total	51,753	52,560	43,700	42,753
STAFFING				
Full Time		0.60	0.30	0.25
Other				
Total		0.60	0.30	0.25
SOURCE OF FUNDING				
General	51,753	46,752	43,700	42,753
Hall of Fame		5,808		
Pioneer Village				
Arts				
Other				
Total	51,753	52,560	43,700	42,753

SALARIES

DIVISION: Sports
DEPT. NO. 4700

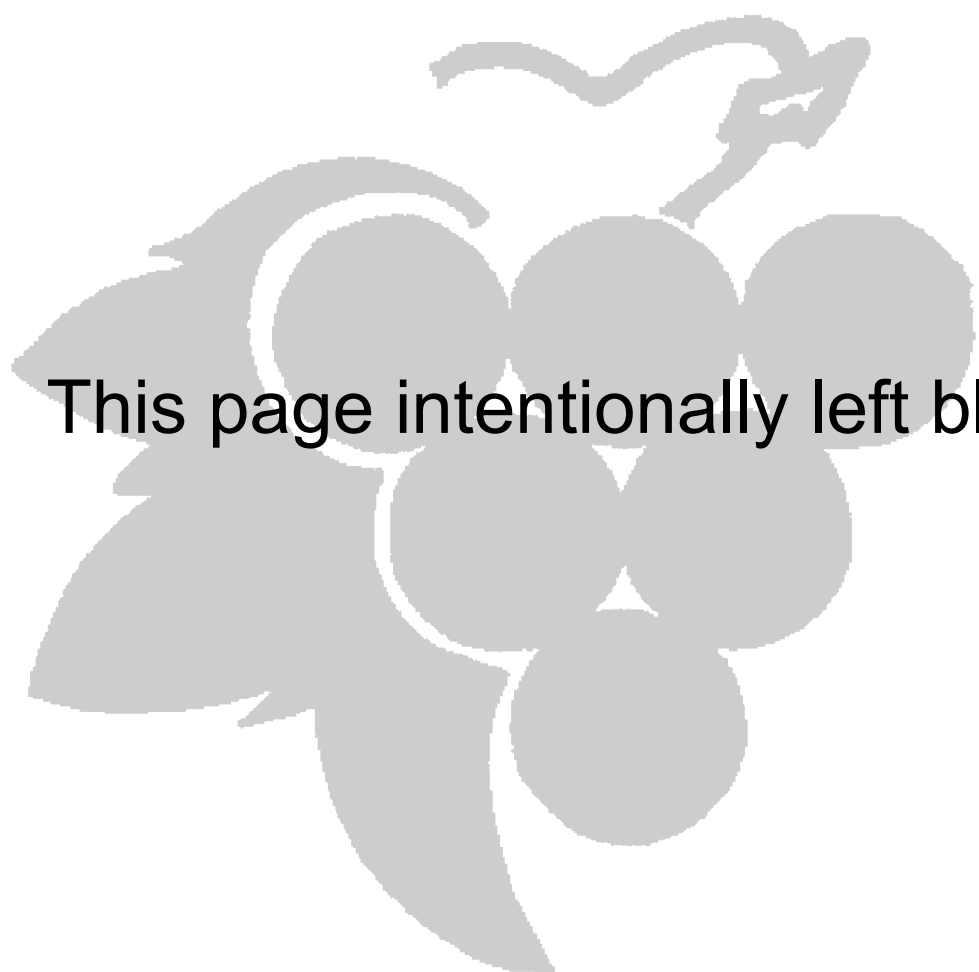
Position Classification	Existing Position	Step	Rate	Months	%	2014-15 Total
Director	Y		5,080	12	25%	15,240
Sick leave						704
Cell Stipend						120
Position Classification	No. Needed	Rate Per Hr	No of Hours	Rate Per Event	No. of Events	Amount
Recreation Assistant	1	9.25	100			925
Coed Softball Officials	1			28	82	2,296
Subtotal Salaries					0.25	19,285

BENEFITS AND OTHER PAY

Description	2014-15 Total
FICA	1,196
Medicare	280
PERS	4,579
Health Insurance	3,861
Life Insurance	
Unemp Insurance	225
Subtotal Benefits	10,141
Total Personnel	29,426

MAINTENANCE & OPERATIONS

Division		Sports
Dept #		4700
Account Number	Description	2014-15 Total
600.100	Office Supplies	150
600.250	Special Supplies	7,750
600.300	Uniform Expense	50
600.400	Professional Services	2,500
Subtotal Services, Material & Supplies		10,450
620.300	Insurance	2,267
620.500	General Overhead/Office Expense	585
Subtotal Internal Services		2,852
610.900	Memberships & Dues CA Parks & Rec Society	25
610.915	Training & Education-Non Reimbursable	
610.920	Travel, Conference & Meetings	
Subtotal Membership, Training & Meetings		25
Total Maintenance & Operations		13,327



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PUBLIC WORKS DEPARTMENT SUMMARY

	2011-12 Actual	2012-13 Actual	2013-14 Estimated	2014-15 Adopted
EXPENDITURES BY PROGRAM				
Engineering	77,939	1,037,086	99,046	101,914
Parks	514,808	606,120	646,674	688,052
Streets	3,060,493	1,665,635	1,582,593	1,414,035
TOTAL	3,653,240	3,308,841	2,328,313	2,204,001
EXPENDITURES BY CATEGORY				
Personnel	607,574	688,413	717,361	756,188
Maintenance & Operations	928,506	855,365	1,103,657	1,139,488
Capital	2,117,160	1,765,063	507,295	308,325
TOTAL	3,653,240	3,308,841	2,328,313	2,204,001
STAFFING				
Full Time		11.00	10.25	10.00
Other				
TOTAL		11.00	10.25	10.00
SOURCE OF FUNDING				
General	349,178	517,461	554,234	580,283
RDA				
Streets	1,354,112	1,185,773	1,189,295	1,414,035
LLMD	198,368	189,299	190,404	207,026
Measure C			221,868	
Storm Drains				
Parks	3,267	2,651	1,082	2,657
Grants	1,748,315	1,413,657	171,430	
Sewers				
Equipment Various				
TOTAL	3,653,240	3,308,841	2,328,313	2,204,001

PUBLIC WORKS DIVISION SUMMARY

DIVISION: Engineering

DEPT. NO. 5100

	2011-12 Actual	2012-13 Actual	2013-14 Estimated	2014-15 Adopted
EXPENDITURES BY CATEGORY				
Personnel	47,622	14,708	15,193	18,763
Maintenance & Operations	30,317	88,667	83,853	83,151
Capital		933,711		
TOTAL	77,939	1,037,086	99,046	101,914
STAFFING				
Full Time		0.50	0.25	0.25
Other				
TOTAL		0.50	0.25	0.25
SOURCE OF FUNDING				
General	59,745	103,291	99,046	101,914
RDA				
Streets	17,768			
LLMD	426			
Measure C				
Storm Drains				
Parks				
Grants-various		933,795		
Sewers				
CDBG				
Equipment Various				
TOTAL	77,939	1,037,086	99,046	101,914

SALARIES

DIVISION: Engineering

DEPT. NO. 5100

Position Classification	Existing Position	Step	Rate	Months	%	2014-15 Total
Admin Assistant	Y	E	3,537	12	25%	10,611
Def Comp Sick leave Cell Stipend						135
Subtotal Salaries					0.25	10,746

BENEFITS AND OTHER PAY

Description	2014-15 Total
FICA	666
Medicare	156
PERS	3,193
Health Insurance	3,861
Life Insurance	33
Unemp Insurance	108
Subtotal Benefits	8,017
Total Personnel	18,763

MAINTENANCE & OPERATIONS

Division	Engineering
Dept #	5100

Account Number	Description	2014-15 Total
600.100	Office Supplies	200
600.110	Computer Supplies	200
600.130	Printing	100
600.200	Advertising	600
600.210	Publications	200
600.250	Special Supplies	250
600.305	Small Tools & Minor Equipment	300
600.400	Professional Services	4,000
600.420	Consultant Services	60,000
600.470	Software License Agreements	700
Subtotal Services, Material & Supplies		66,550
620.200	Utilities & Building Maintenance	7,421
620.300	Insurance	1,190
620.500	General Overhead/Office Expense	386
620.600	Data Processing	7,604
Subtotal Internal Services		16,601
610.915	Training & Education	
Subtotal Memberships and Training		
Total Maintenance & Operations		83,151

PUBLIC WORKS DIVISION SUMMARY

DIVISION:	Parks			
DEPT. NO.	5300			
	2011-12 Actual	2012-13 Actual	2013-14 Estimated	2014-15 Adopted
EXPENDITURES BY CATEGORY				
Personnel	156,528	310,137	328,479	347,753
Maintenance & Operations	293,573	265,142	298,239	329,833
Capital	64,707	30,841	19,956	10,466
TOTAL	514,808	606,120	646,674	688,052
STAFFING				
Full Time		5.00	4.75	4.75
Other				
TOTAL		5.00	4.75	4.75
SOURCE OF FUNDING				
General	289,433	414,170	455,188	478,369
RDA				
Streets	24,166			
LLMD	197,942	189,299	190,404	207,026
Street & Traffic				
Storm Drains				
Parks	3,267	2,651	1,082	2,657
Grants-various				
Sewers				
Measure C				
Equipment Various				
TOTAL	514,808	606,120	646,674	688,052

SALARIES

DIVISION: Parks
 DEPT. NO. 5300

Position Classification	Existing Position	Step	Rate	Months	%	2014-15 Total
Admin Assistant	Y	E	3,537	12	25%	10,611
Parks Supervisor	Y	E	5,337	12	50%	32,022
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	C	2,688	12	100%	32,256
Maintenance Worker I	Y	C	2,688	12	100%	32,256
Overtime						12,021
Education						320
Def Comp						885
Sick leave						2,392
VL PO						308
Bilingual						1,200
Cell Stipend						360
Subtotal Salaries					4.75	199,787

BENEFITS AND OTHER PAY

Description	2014-15 Total
FICA	12,387
Medicare	2,897
PERS	54,652
Health Insurance	73,359
Life Insurance	873
Unemp Insurance	1,998
Boot Allowance	1,800
Subtotal Benefits	147,966
Total Personnel	347,753

MAINTENANCE & OPERATIONS

Division		Parks
Dept #		5300
Account Number	Description	2014-15 Total
600.100	Office Supplies	240
600.110	Computer Supplies	200
600.120	Postage	970
600.130	Printing	50
600.200	Advertising	515
600.250	Special Supplies	36,900
600.300	Uniform Expense	7,930
600.305	Small Tools & Minor Equipment	15,950
600.370	Building Repair	3,500
600.400	Professional Services	21,100
600.420	Consultant Services	150
600.505	Rentals-Equipment	3,000
Subtotal Services, Material & Supplies		90,505
620.100	Fleet	48,514
620.200	Utilities & Building Mntc	146,536
620.300	Insurance	25,322
620.500	General Overhead/Office Expense	7,568
620.600	Data Processing	10,138
Subtotal Internal Services		238,078
610.900	CA Parks & Recreation Society Maintenance Superintendent Assoc	250
610.915	Training & Education OSHA Compliance Certification	1,000
610.920	Travel, Conference & Meetings	
Subtotal Membership and Training		1,250
Total Maintenance & Operations		329,833

DEBT AND CAPITAL EQUIPMENT

Division		Parks
Dept #		5300
Account Number	Description	2014-15 Total
700.400	Debt Service 2010 Bond	10,466
Subtotal Debt and Capital Equipment		10,466
Total Debt and Capital Equipment		10,466

PUBLIC WORKS DIVISION SUMMARY

DIVISION:	Streets			
DEPT. NO.	5400			
	2011-12 Actual	2012-13 Actual	2013-14 Estimated	2014-15 Adopted
EXPENDITURES BY CATEGORY				
Personnel	403,424	363,568	373,689	389,672
Maintenance & Operations	604,616	501,556	721,565	726,504
Capital	2,052,453	800,511	487,339	297,859
TOTAL	3,060,493	1,665,635	1,582,593	1,414,035
STAFFING				
Full Time		5.50	5.25	5.00
Other				
TOTAL		5.50	5.25	5.00
SOURCE OF FUNDING				
General				
RDA				
Streets	1,312,178	1,185,773	1,189,295	1,414,035
LLMD				
Street & Traffic				
Storm Drains				
Parks				
Grants-various	1,748,315	479,862	171,430	
Sewers				
Measure C			221,868	
Development Impact Fees				
TOTAL	3,060,493	1,665,635	1,582,593	1,414,035

SALARIES

DIVISION: Streets

DEPT. NO. 5400

Position Classification	Existing Position	Step	Rate	Months	%	2014-15 Total
Director	Y		7,010			
Admin Assistant	Y	E	3,537	12	50%	21,222
Parks Supervisor	Y	E	5,337	12	50%	32,022
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	C	2,688	12	100%	32,256
Overtime						13,209
Education						320
Def Comp						1,020
Sickleave						1,478
Vac Payoff						308
Bilingual						600
Cell Stipend						360
Subtotal Salaries					5.00	227,211

BENEFITS AND OTHER PAY

Description	2014-15 Total
FICA	14,088
Medicare	3,295
PERS	62,903
Health Insurance	77,220
Life Insurance	882
Unemp Insurance	2,273
Boot Allowance	1,800
Subtotal Benefits	162,461
Total Personnel	389,672

MAINTENANCE & OPERATIONS

Division		Streets
Dept #		5400
Account Number	Description	2014-15 Total
600.100	Office Supplies	375
600.110	Computer Supplies	200
600.120	Postage	210
600.130	Printing	50
600.200	Advertising	450
600.250	Special Supplies	101,600
600.300	Uniform Expense	7,930
600.305	Small Tools & Minor Equipment	6,825
600.400	Professional Services	153,425
600.410	Exams Physicals & Psychological	150
600.420	Consultant Services	45,000
600.505	Rentals-Equipment	14,000
Subtotal Services, Material & Supplies		330,215
620.100	Fleet	64,459
620.200	Utilities & Building Mntc	276,969
620.300	Insurance	30,305
620.500	General Overhead/Office Expense	8,418
620.600	Data Processing	10,138
630.600	Waste Disposal	5,000
Subtotal Internal Services		395,289
610.900	Membership & Dues MSA	
610.915	Training & Education OSHA Compliance Certification	1,000
Subtotal Membership & Training		1,000
Total Maintenance & Operations		726,504

DEBT AND CAPITAL EQUIPMENT

Division		Streets
Dept #		5400
Account Number	Description	2014-15 Total
700.400	Debt Service 2010 Bond	297,859
Subtotal Debt and Capital Equipment		297,859
Total Debt and Capital Equipment		297,859

NON-DEPARTMENT DEPARTMENT SUMMARY

	2011-12 Actual	2012-13 Actual	2013-14 Estimated	2014-15 Adopted
<hr/>				
EXPENDITURES BY PROGRAM				
Non-Department	2,024,993	2,163,386	2,278,693	2,254,130
Total	2,024,993	2,163,386	2,278,693	2,254,130
EXPENDITURES BY CATEGORY				
Personnel				
Mntc. & Operations	1,418,526	1,598,110	1,687,476	1,722,600
Capital	606,467	565,276	591,217	531,530
Total	2,024,993	2,163,386	2,278,693	2,254,130
STAFFING:				
Full-Time				
Other				
Total				
SOURCE OF FUNDING				
General	241,065	399,301	400,998	459,115
RDA				
City Impact Fees				
Garbage	1,224,700	1,228,310	1,306,578	1,305,600
Assessment D/S	559,228	535,775	571,117	489,415
Measure S				
HODAG				
Total	2,024,993	2,163,386	2,278,693	2,254,130

MAINTENANCE & OPERATIONS

Division		Non-Department
Dept #		9900
Account Number	Description	2014-15 Total
600.400	Professional Services	62,000
600.405	Garbage Payments	1,305,600
600.440	Bond Handling Charges	5,000
600.650	Tax Sharing Agreements	350,000
Subtotal Services, Material & Supplies		1,722,600
Total Maintenance & Operations		1,722,600

DEBT AND CAPITAL EQUIPMENT

Division		Non-Department
Dept #		9900
Account Number	Description	2014-15 Total
700.400	<u>Debt Service</u>	
	Highland	119,605
	Dancer II	26,265
	Watermain	30,163
	Stillman	25,505
	Dancer III	25,253
	Peasoup	186,419
	Vineyards	46,705
	Theater	29,500
	Wal Mart	22,115
	TRAN interest	20,000
Subtotal Debt Service		531,530
Total Debt & Capital Equipment		531,530

INTERNAL SERVICES DEPARTMENT SUMMARY

	2011-12 Actual	2012-13 Actual	2013-14 Estimated	2014-15 Adopted
EXPENDITURES BY PROGRAM				
Insurance	1,775,583	1,843,548	2,207,380	2,223,260
Fleet	594,436	608,832	671,815	678,403
Utilities	802,924	752,308	810,935	847,249
Overhead	170,651	170,278	166,594	239,059
Information Processing	267,252	307,377	347,794	366,992
Total	3,610,846	3,682,343	4,204,518	4,354,963
EXPENDITURES BY CATEGORY				
Personnel	274,269	267,689	262,167	266,612
Maintenance & Operations	3,244,496	3,250,300	3,848,811	4,008,188
Capital	92,081	164,354	93,540	80,163
Total	3,610,846	3,682,343	4,204,518	4,354,963
STAFFING				
Full Time	2.60	3.10	3.00	3.00
Other	0.43	0.50	0.50	0.50
Total	3.23	3.03	3.50	3.50
SOURCE OF FUNDING				
Legislative	20,710	25,223	32,810	37,788
Administration	29,692	37,577	52,039	55,828
Admin Services	16,195	18,947	27,189	28,625
Finance	42,505	51,198	70,322	70,427
Police	644,087	776,049	988,532	1,115,845
Fire	341,543	230,257	428,599	412,158
Community Development	42,155	49,295	70,222	69,849
Recreation	109,818	111,190	155,734	132,417
Public Works	749,226	633,460	710,438	644,968
Internal Services	114,377	92,521	131,333	167,630
Payroll & Other	1,243,025	1,626,069	1,548,345	1,636,294
Adjustment	257,513	30,557	-11,045	-16,866
Total	3,610,846	3,682,343	4,204,518	4,354,963

INTERNAL SERVICES DIVISION SUMMARY

DIVISION:	Insurance
DEPT. NO.	9100

	2011-12 Actual	2012-13 Actual	2013-14 Estimated	2014-15 Adopted
EXPENDITURES BY CATEGORY				
Personnel				
Maintenance & Operations	1,775,583	1,843,548	2,207,380	2,223,260
Capital				
Total	1,775,583	1,843,548	2,207,380	2,223,260
STAFFING				
Full Time				
Other				
Total				
SOURCE OF FUNDING				
Legislative	2,616	2,998	10,699	9,221
Administration	3,783	4,932	21,857	23,313
Admin Services	3,342	3,828	11,530	10,987
Finance	7,030	8,046	24,567	27,268
Police	79,718	115,091	301,239	297,473
Fire	50,368	29,376	184,118	176,296
Community Development	5,891	6,744	20,791	21,130
Recreation	3,639	4,164	13,163	13,129
Public Works	25,562	29,268	58,445	56,817
Internal Services	11,389	13,032	20,891	18,878
Payroll & Other	1,243,025	1,626,069	1,534,500	1,568,800
Adjustment	339,220		5,580	-52
Total	1,775,583	1,843,548	2,207,380	2,223,260

MAINTENANCE & OPERATIONS

Division		Insurance
Dept #		9100
Account Number	Description	2014-15 Total
640.100	RMA - General Liability	158,524
640.105	RMA - Worker's comp	364,375
640.110	RMA - Property	34,435
640.120	RMA - Employee Assistance	2,512
640.125	RMA - Autos over \$25,000	8,224
640.130	RMA - General Administration	12,474
640.135	RMA - Business Travel	50
600.145	RMA - Autos Under \$25,000	925
640.150	RMA - ERMA	35,891
640.200	Surety Bonds	2,800
640.205	State Unemployment Insurance	30,000
640.300	Dental Plan	105,000
640.312	PERS Health	1,326,300
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		2,221,010
610.915	Training & Education--Non Reimbursable Liebert, Cassidy workshops	2,250
Subtotal Membership, Training & Meetings		2,250
Total Maintenance & Operations		2,223,260

INTERNAL SERVICES DIVISION SUMMARY

DIVISION:	Fleet Management			
DEPT. NO.	9200			
	2011-12 Actual	2012-13 Actual	2013-14 Estimated	2014-15 Adopted
EXPENDITURES BY CATEGORY				
Personnel	78,235	87,256	85,113	86,503
Maintenance & Operations	506,120	510,635	575,812	582,637
Capital	10,081	10,941	10,890	9,263
Total	594,436	608,832	671,815	678,403
STAFFING				
Full Time	0.80	1.00	1.00	1.00
Other				
Total	0.80	1.00	1.00	1.00
SOURCE OF FUNDING				
Legislative				
Administration	8,184	8,166	6,730	5,042
Admin Services				
Finance				
Police	303,985	338,571	329,770	450,803
Fire	162,196	94,280	114,410	94,098
Community Development	8,835	5,968	13,460	9,880
Recreation	12,693	7,359	13,460	5,247
Public Works	147,165	134,675	161,520	112,973
Internal Services	29,735	15,078	33,650	3,339
Payroll & Other				
Adjustment	-78,357	4,735	-1,185	-2,979
Total	594,436	608,832	671,815	678,403

SALARIES

DIVISION: Information Processing

DEPT. NO. 9600

Position Classification	Existing Position	Step	Rate	Months	%	2014-15 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						550
Def Comp						270
Sickleave						639
VL Payoff						266
Cell Stipend						600
Subtotal Salaries					1.00	47,355

BENEFITS AND OTHER PAY

Description	2014-15 Total
FICA	2,936
Medicare	687
PERS	13,485
Health Insurance	15,444
Life Insurance	66
Unemp Insurance	474
Subtotal Benefits	33,092
Total Personnel	80,447

MAINTENANCE & OPERATIONS

Division	Fleet
Dept #	9200

Account Number	Description	2014-15 Total
600.100	Office Supplies	200
600.110	Computer Supplies	200
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	640
600.305	Small Tools & Minor Equipment	5,250
600.375	Equipment Repair	1,800
600.400	Professional Services	8,725
600.425	Linen Service	600
600.455	Auto Service - Misc.	16,275
600.456	Auto Service - Preventative Maintenance	
600.457	Auto Service - Emergency Repairs	120,000
600.458	Auto Service - Towing	2,000
Subtotal Services, Material & Supplies		543,990
620.100	Fleet	2,385
620.200	Utilities & Building Maintenance	20,897
620.300	Insurance	6,308
620.500	General Overhead/Office Expense	1,737
620.600	Data Processing	3,820
630.600	Waste Disposal (tires)	3,000
Subtotal Internal Services		38,147
610.915	Training & Education	
	Equipment Training-OSHA	500
Subtotal Membership & Training		500
Total Maintenance & Operations		582,637

DEBT AND CAPITAL EQUIPMENT

Division	Fleet Management
Dept #	9200

Account Number	Description	2014-15 Total
700.400	Debt Service	
	2010 Bond	9,263
Subtotal Debt and Capital Equipment		9,263
Total Debt and Capital Equipment		9,263

INTERNAL SERVICES DIVISION SUMMARY

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

	2011-12 Actual	2012-13 Actual	2013-14 Estimated	2014-15 Adopted
EXPENDITURES BY CATEGORY				
Personnel	74,565	54,623	64,691	65,921
Maintenance & Operations	725,809	689,136	743,694	781,328
Capital	2,550	8,549	2,550	
Total	802,924	752,308	810,935	847,249
STAFFING				
Full Time	0.80	1.00	1.00	1.00
Other				
Total	0.80	1.00	1.00	1.00
SOURCE OF FUNDING				
Legislative	13,103	15,927	15,744	21,624
Administration	7,005	9,476	7,672	10,705
Admin Services	3,955	3,671	3,752	4,929
Finance	14,751	16,096	15,612	16,436
Police	81,009	93,717	123,543	122,790
Fire	28,267	39,597	45,631	50,057
Community Development	7,746	7,478	7,592	8,811
Recreation	68,895	66,621	94,439	76,361
Public Works	542,670	426,719	450,117	430,926
Internal Services	53,484	51,926	52,107	118,997
Payroll & Other				
Adjustment	-17,961	21,080	-5,274	-14,387
Total	802,924	752,308	810,935	847,249

SALARIES

DIVISION: Utility & Building Maintenance

DEPT. NO. 9300

Position Classification	Existing Position	Step	Rate	Months	%	2014-15 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	2014-15 Total
FICA	2,262
Medicare	529
PERS	10,227
Health Insurance	15,444
Life Insurance	204
Unemp Insurance	365
Boot Allowance	400
Subtotal Benefits	29,431
Total Personnel	65,921

MAINTENANCE & OPERATIONS

Division	Utility & Building Maintenance
Dept #	9300

Account Number	Description	2014-15 Total
600.250	Special Supplies	23,550
600.200	Advertising	350
600.300	Uniform Expense	640
600.305	Small Tools & Minor Equipment	900
600.370	Building Repair	120,600
600.400	Professional Services	6,400
600.475	Maintenance Agreements	7,000
630.100	Telephone	68,263
630.200	Natural Gas & Electric	394,680
630.300	Water	134,470
630.400	Sewer	6,500
630.500	Alarm	6,155
630.700	Pest Control	5,000
Subtotal Services, Material & Supplies		774,508
620.100	Fleet Services	954
620.300	Insurance	4,489
620.500	General Overhead/Office Expense	1,377
620.600	Data Processing	
Subtotal Internal Services		6,820
Total Maintenance & Operations		781,328

INTERNAL SERVICES DIVISION SUMMARY

DIVISION:	Overhead & Office Expenses			
DEPT. NO.	9500			
	2011-12 Actual	2012-13 Actual	2013-14 Estimated	2014-15 Adopted
EXPENDITURES BY CATEGORY				
Personnel	35,280	38,077	33,173	33,741
Maintenance & Operations	62,721	61,651	60,121	134,418
Capital	72,650	70,550	73,300	70,900
Total	170,651	170,278	166,594	239,059
STAFFING				
Full Time	0.50	0.50	0.50	0.50
Other				
Total	0.50	0.50	0.50	0.50
SOURCE OF FUNDING				
Legislative	2,519	3,074	2,813	3,123
Administration	4,154	5,134	6,292	6,593
Admin Services	2,743	3,411	3,040	3,195
Finance	5,949	7,342	8,821	6,409
Police	72,186	88,512	79,522	79,186
Fire	56,376	34,397	46,559	47,958
Community Development	4,080	5,063	5,884	5,894
Recreation	1,985	1,717	3,138	3,959
Public Works	15,780	19,247	14,343	16,372
Internal Services	4,959	3,771	5,157	5,478
Insurance Reimbursement				60,000
Adjustment	-80	-1,390	-8,975	892
Total	170,651	170,278	166,594	239,059

SALARIES

DIVISION: Overhead & Office Expense

DEPT. NO. 9500

Position Classification	Existing Position	Step	Rate	Months	%	2014-15 Total
Clerical Assistant II	Y	E	3,056	12	50%	18,336
Overtime						185
Def Comp						
Bilingual						300
Subtotal Salaries					0.50	18,821

BENEFITS AND OTHER PAY

Description	2014-15 Total
FICA	1,167
Medicare	273
PERS	5,504
Health Insurance	7,722
Life Insurance	66
Unemp Insurance	188
Subtotal Benefits	14,920
Total Personnel	33,741

MAINTENANCE & OPERATIONS

Division		Overhead & Office Expense
Dept #		9500
Account Number	Description	2014-15 Total
600.100	Office Supplies	6,000
600.120	Postage	1,000
600.131	Bank Service Fees	3,500
600.250	Special Supplies	2,400
600.475	Maintenance Agreements	15,000
600.480	Service Agreements	7,000
600.505	Rentals - Equipment	500
Subtotal Services, Material & Supplies		35,400
620.200	Utilities & Building Maintenance	81,470
620.300	Insurance	2,405
620.500	General Overhead/Office Expense	698
620.600	Data Processing	4,445
Subtotal Internal Services		89,018
610.900	<u>Membership & Dues</u>	
	League of California Cities	9,000
	Council of Governments	1,000
Subtotal Membership, Training & Meetings		10,000
Total Maintenance & Operations		134,418

DEBT AND CAPITAL EQUIPMENT

Division		Utility & Building Maintenance
Dept #		9300
Account Number	Description	2014-15 Total
700.400	<u>Debt Service</u> City Hall	70,900
Subtotal Debt and Capital Equipment		70,900
Total Debt and Capital Equipment		70,900

INTERNAL SERVICES DIVISION SUMMARY

DIVISION:	Information Processing
DEPT. NO.	9600

	2011-12 Actual	2012-13 Actual	2013-14 Estimated	2014-15 Adopted
EXPENDITURES BY CATEGORY				
Personnel	86,189	87,733	79,190	80,447
Maintenance & Operations	174,263	145,330	261,804	286,545
Capital	6,800	74,314	6,800	
Total	267,252	307,377	347,794	366,992
STAFFING				
Full Time	0.50	0.60	0.50	0.50
Other	0.43	0.50	0.50	0.50
Total	0.93	1.10	1.00	1.00
SOURCE OF FUNDING				
Legislative	2,472	3,224	3,554	3,820
Administration	6,566	9,869	9,488	10,175
Admin Services	6,155	8,037	8,867	9,514
Finance	14,775	19,714	21,322	20,314
Police	107,189	140,158	154,458	165,593
Fire	44,336	32,607	37,881	43,749
Community Development	15,603	24,042	22,495	24,134
Recreation	22,606	31,329	31,534	33,721
Public Works	18,049	23,551	26,013	27,880
Internal Services	14,810	8,714	19,528	20,938
Chamber of Commerce			13,845	7,494
Adjustment	14,691	6,132	-1,191	-340
Total	267,252	307,377	347,794	366,992

SALARIES

DIVISION: Information Processing

DEPT. NO. 9600

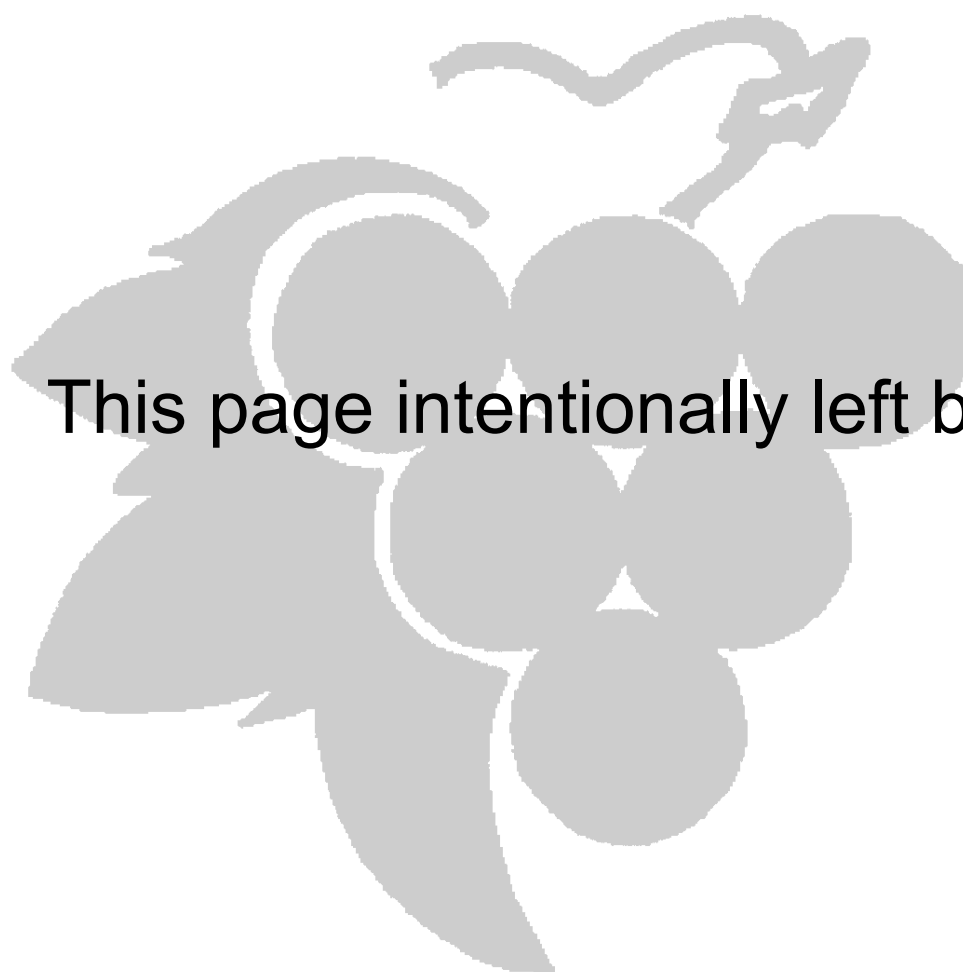
Position Classification	Existing Position	Step	Rate	Months	%	2014-15 Total
Info Systems Coor/GIS	Y	E	4,610	12	50%	27,660
Info Systems Assistant	Y	E	2,895	12	50%	17,370
Overtime						550
Def Comp						270
Sickleave						639
VL Payoff						266
Cell Stipend						600
Subtotal Salaries					1.00	47,355

BENEFITS AND OTHER PAY

Description	2014-15 Total
FICA	2,936
Medicare	687
PERS	13,485
Health Insurance	15,444
Life Insurance	66
Unemp Insurance	474
Subtotal Benefits	33,092
Total Personnel	80,447

MAINTENANCE & OPERATIONS

Division		Information Processing
Dept #		9600
Account Number	Description	2014-15 Total
600.100	Office Supplies	400
600.110	Computer Supplies	500
600.250	Special Supplies	15,000
600.400	Professional Services	58,000
600.470	Software License Agreements	43,000
600.475	Maintenance Agreements	133,000
Subtotal Services, Material & Supplies		249,900
620.200	Utilities & Building Maintenance	16,630
620.300	Insurance	5,676
620.500	General Overhead/Office Expense	1,666
620.600	Data Processing	12,673
Subtotal Internal Services		36,645
Total Maintenance & Operations		286,545



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CAPITAL IMPROVEMENT PROJECTS

Account Number	Funding Source	Description	Year Adopted	Modified 2014-15 Budget
<u>(UNFINISHED IN PRIOR YEAR)</u>				
230-5200-700.100	CDBG	Various streets & alleys-design	2013-14	180,000
214-5200-700.100	Measure C		2013-14	<u>167,000</u>
				347,000
214-5200-700.100	Measure C	ADA compliance plan-sidewalk	2013-14	30,000
231-5200-700.100	Toll Credit	Whitson/Thompson	2014-15	16,821
231-5200-700.100	RSTP grant	Intersection	2014-15	<u>400,003</u>
				416,824
Total CIP carried forward from prior years				793,824
<u>(NEW PROJECTS THIS YEAR)</u>				
230-5200-700.100	CDBG	Various streets & alley-design	2014-15	25,000
214-5200-700.100	Measure C	Asphalt rehab proj-Floral fr E Front to Highland	2014-15	65,000
214-5200-700.100	Measure C	Thompson-Dinuba to Rose	2014-15	32,100
245-5200-700.100	HSIP	pedestrian crossing improv	2014-15	<u>288,100</u>
				320,200
214-5200-700.100	Measure C	Burnham curb/gutter/sidewalk	2014-15	25,000
Total CIP projects added this year				435,200

Projects Carried Forward	793,824
New Projects	435,200
Total Capital Improvement Budget	<u><u>1,229,024</u></u>

CAPITAL PROJECTS BY FUNDING SOURCE

	General Fund	Other Funds	Fund Total
Projects using CDBG Fund			
Various Streets & alleys improvements		205,000	205,000
 Projects using Measure C			
ADA Compliance plan-sidewalk		30,000	
Asphalt rehab project-Floral fr E Front to Highland		65,000	
Thompson-Dinuba to Rose-pedestrian crossing improv		32,100	
Burnham curb/gutter/sidewalk		25,000	
Various streets & alley improvements		167,000	319,100
 Projects using HSIP grant			
Thompson-Dinuba to Rose-pedestrian crossing improv		288,100	288,100
 Projects using Toll Credit			
Whitson/Thompson intersection		16,821	16,821
 Projects using RSTP grant			
Whitson/Thompson intersection		400,003	400,003
 Total Capital Projects		1,229,024	1,229,024

RESOLUTION NO. 2014- 1 SRDA

**A RESOLUTION OF THE BOARD OF DIRECTORS
OF THE SUCCESSOR AGENCY TO THE DISSOLVED SELMA REDEVELOPMENT
AGENCY ADOPTING THE 2014-15 FISCAL YEAR BUDGET**

WHEREAS, the proposed 2014-15 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 2014-15 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>2014-15</u>
GENERAL DEBT SERVICE	\$ 677,022
HOUSING DEBT SERVICE	0
OTHER DEBT SERVICE FUNDS	207,625
HOUSING PROJECT FUNDS	0
TOTAL BUDGET	<u>\$ 884,647</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 16th day of June, 2014 by the following vote, to wit:

AYES:	5	BOARD MEMBERS: Rodriguez, Derr, Avalos, 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

	2/1/12-6/30/12 Actual	2012-13 Actual	2013-14 Estimated	2014-15 Adopted
EXPENDITURES BY PROGRAM				
Successor Agency	485,802	478,505	1,052,534	884,647
TOTAL	485,802	478,505	1,052,534	884,647
EXPENDITURES BY CATEGORY				
Maintenance & Operations	106,128	24,500	365,000	195,000
Capital	379,674	454,005	687,534	689,647
TOTAL	485,802	478,505	1,052,534	884,647
STAFFING				
Full Time				
Other				
TOTAL				
SOURCE OF FUNDING				
Selma Pallet	11,062	22,124	22,124	22,124
Farmer in the Dell	5,800	11,600	11,600	11,600
Glacier Air Conditioning	2,745	9,900	9,900	9,900
Secure Storage #1	6,910	13,820	13,820	13,820
Secure Storage #2	5,310	10,620	10,620	10,620
Secure Storage #3	2,190	8,760	8,760	8,760
ROPS	558,776	724,032	700,000	700,000
Excess of ROPS	-72,974	-322,351	275,710	107,823
TOTAL	485,802	478,505	1,052,534	884,647

MAINTENANCE & OPERATIONS

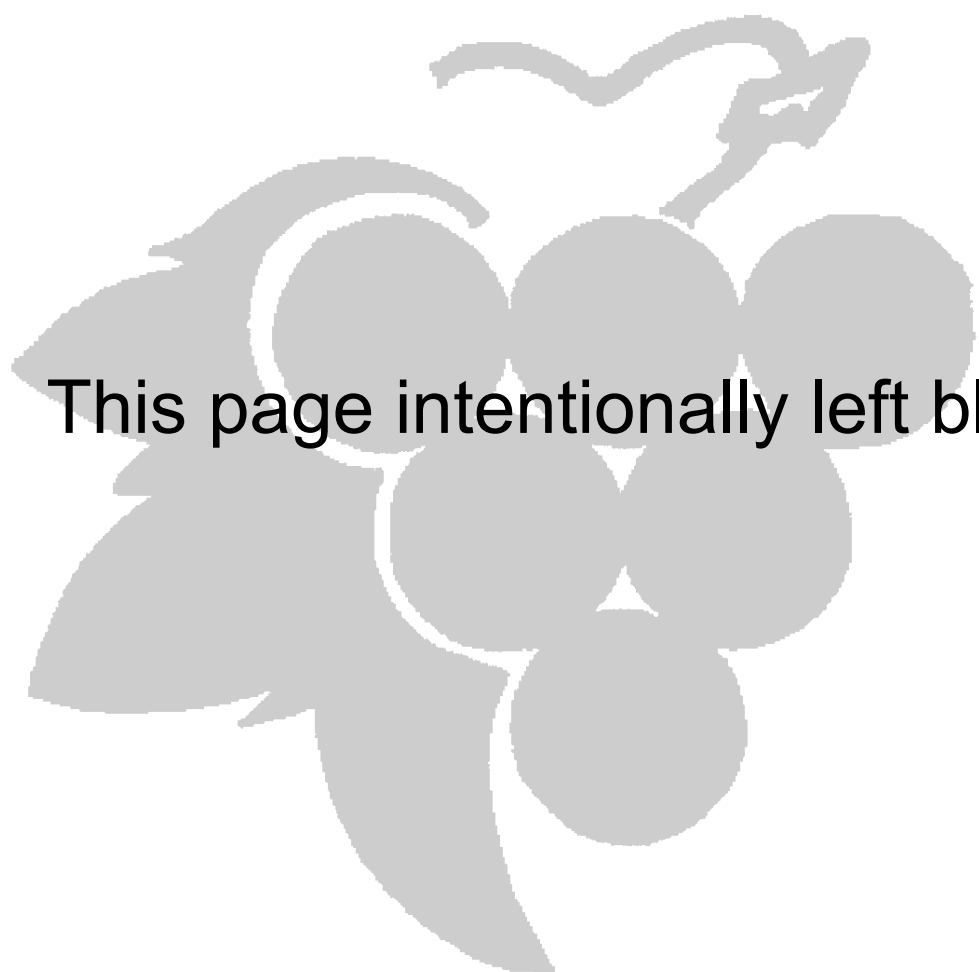
Division	Successor Agency
Dept #	

Account Number	Description	2014-15 Total
600.400	Professional Services	135,000
600.405	City Reimbursement	60,000
Subtotal Services, Material & Supplies		195,000
Total Maintenance & Operations		195,000

DEBT AND CAPITAL EQUIPMENT

Division	Successor Agency
Dept #	

Account Number	Description	2014-15 Total
700.050	<u>Debt Service</u>	
	Housing	71,475
	2010 Bond	410,547
	Industrial Park	207,625
Total Debt and Capital Equipment		689,647



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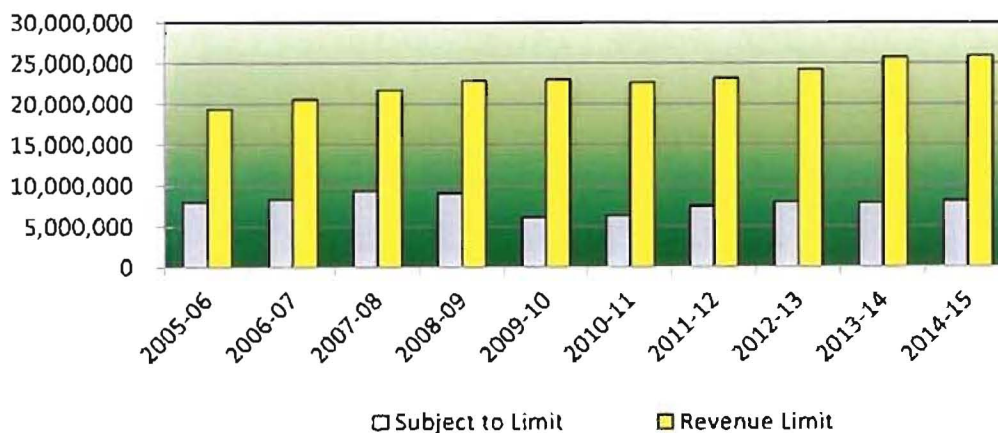
APPROPRIATIONS LIMITATION

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 2014-2015 appropriations Limitation for Selma is calculated as follows:

Per Capita Personal Income	
Percentage change over prior year	0.9977%
Population Change	
Percentage change over prior year	1.0095%
Calculation of Adjustment Factor for FY 2014-2015	$.9977 \times 1.0095 = 1.0072$
Appropriations Limitation 2013-2014	\$ 25,737,146
Change factor applied to limit	<u>1.0072</u>
Appropriations Limitation 2014-2015	<u>\$ 25,922,453</u>
Estimated General Fund Revenue for 2014-2015	\$ 8,782,190
Revenue subject to Gann Limit	8,147,000
Room for future revenue growth	<u>\$ 17,775,453</u>

HISTORICAL LIMIT COMPARISON



CITY OF SELMA - DEBT SERVICE SCHEDULE

Issue Date	Term	Interest Rate	Name	Original Issue	Principal Matured /Paid	2014-15 Principal Due	Principal Outstanding 6/30/2015
CITY OBLIGATIONS							
Mar-94	29 yrs	6.00%	City Hall	1,000,000	465,000	40,000	495,000
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	120,000	65,000	3,940,000
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	520,247	21,203	0
Note payable to Wal Mart for development agreement - paid w/General Fund money)							
July-09	10 yrs	Lease	Fire Engine	449,876	154,848	43,527	251,501
Lease purchase agreement w/ Oshkosh Capital for Pierce Fire Engine							
Sub Total				6,116,326	1,260,095	169,730	4,686,501
ASSESSMENT BONDS							
Jul-99	23 yrs	6.88%	Highland	1,380,000	579,000	68,000	733,000
Jul-99	23 yrs	6.88%	Dancer II	325,000	150,000	15,000	160,000
Jul-99	23 yrs	6.88%	Dancer III	315,000	155,000	15,000	145,000
Jul-99	23 yrs	6.88%	Watermain	290,000	129,000	20,000	141,000
Jul-99	23 yrs	6.88%	Stillman	340,000	162,000	14,000	164,000
Jul-99	24 yrs	6.88%	Peasoup	2,950,000	1,602,000	99,000	1,249,000
Jul-99	24 yrs	6.88%	Vineyards	615,000	280,000	25,000	310,000
Jul-99	17 yrs	6.79%	Theater	304,000	224,000	25,000	55,000
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	3,281,000	281,000	2,957,000
Total City Debt				12,635,326	4,541,095	450,730	7,643,501

SUCCESSOR AGENCY - DEBT SERVICE SCHEDULE

Issue Date	Term	Interest Rate	Name	Original Issue	Principal Matured /Paid	2014-15 Principal Due	Principal Outstanding 6/30/2015
SUCCESSOR AGENCY OBLIGATIONS							
Jul-10	31 yrs	3.125-7.0%	2010 Bond	3,600,000	305,000	245,000	3,050,000
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	235,000	25,000	410,000
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	540,000	270,000	3,460,000
SUCCESSOR AGENCY OUTSIDE LOANS							
Feb-01	40 yrs	5.00%	Industrial Park	3,561,890	481,890	55,000	3,025,000
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	481,890	55,000	3,025,000
Total RDA Debt				7,831,890	1,021,890	325,000	6,485,000

CITY OF SELMA
Revenue & Expenditure - Comparison of Cities
Source 2011-2012 State Controller's Report

City	Selma		Dinuba		Kerman	
Population	23,687	\$ per	22,614	\$ per	13,942	\$ per
	City Total	Capita	City Total	Capita	City Total	Capita
City Revenue						
Taxes	9,631,094	407	17,508,588	774	3,862,117	277
Assessments	162,024	7	460,498	20	187,143	13
Licenses & Permits	223,547	9	277,782	12	98,185	7
Fines & Forfeitures	87,127	4	146,589	6	48,113	3
Use of Money & Property	61,584	3	128,285	6	477,363	34
Intergovernmental	2,760,750	117	4,620,255	204	734,543	53
Current Service Charge	3,775,021	159	14,381,005	636	3,943,648	283
Other Revenue	809,217	34	436,571	19	1,403,259	101
Total Revenues	17,510,364	739	37,959,573	1,679	10,754,371	771
City Expenditures						
General Government	1,194,440	50	3,412,624	151	596,214	43
Public Safety	8,440,185	356	9,684,336	428	2,492,327	179
Transportation	3,071,254	130	6,413,445	284	1,736,674	125
Community Development	720,951	30	2,172,679	96	378,369	27
Health	1,224,700	52	7,967,347	352	3,144,327	226
Culture & Leisure	626,333	26	3,027,573	134	571,681	41
Other	-	-	-	-	-	-
Public Utilities	240,109	10	2,973,672		1,453,930	
Total Expenditures	15,517,972	655	35,651,676	1,577	10,373,522	744

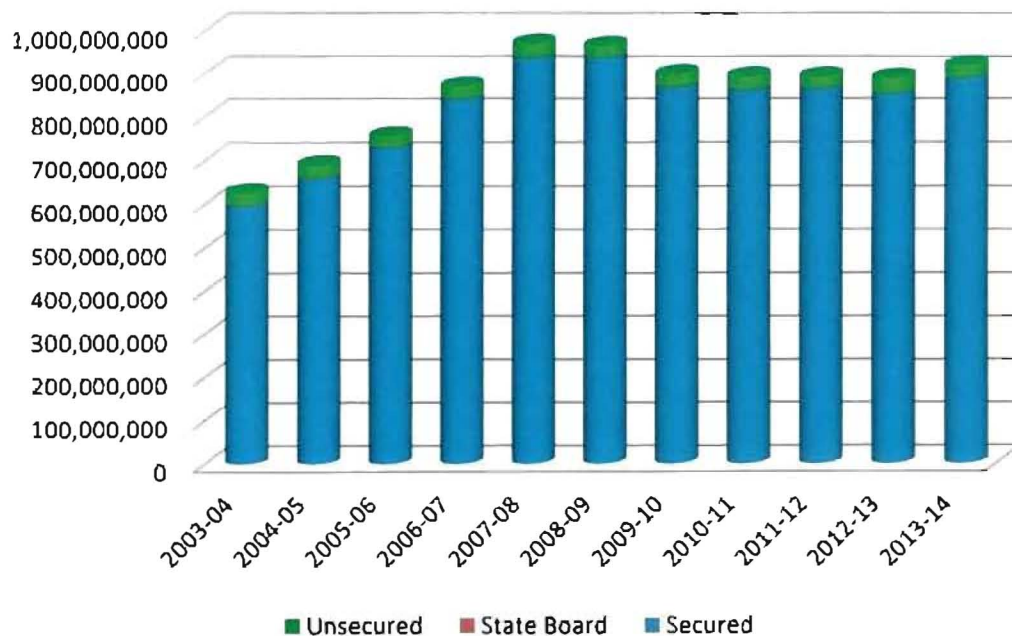
City	Lemoore		Reedley		Sanger	
Population	24,815	\$ per	24,622	\$ per	24,638	\$ per
	City Total	Capita	City Total	Capita	City Total	Capita
City Revenue						
Taxes	7,060,176	285	6,960,191	283	9,480,081	385
Assessments	604,635	24	609,583	25	804,733	33
Licenses & Permits	225,733	9	93,753	4	58,043	2
Fines & Forfeitures	92,718	4	60,396	2	68,342	3
Use of Money & Property	190,504	8	180,781	7	220,650	9
Intergovernmental	2,908,685	117	4,326,251	176	1,895,791	77
Current Service Charge	12,336,072	497	11,076,077	450	11,396,555	463
Other Revenue	2,576,712	104	1,782,511	72	883,088	36
Total Revenues	25,995,235	1,048	25,089,543	1,019	24,807,283	1,007
City Expenditures						
General Government	2,743,817	111	769,594	31	1,000,910	41
Public Safety	4,898,664	197	5,841,080	237	8,934,991	363
Transportation	2,442,112	98	3,978,615	162	1,966,642	80
Community Development	2,113,429	85	432,197	18	411,394	17
Health	5,265,581	212	7,309,933	297	5,972,856	242
Culture & Leisure	2,214,764	89	1,033,317	42	831,452	34
Public Utilities	6,720,701	271	10,151,854	412	3,027,022	123
Total Expenditures	26,399,068	1,064	29,516,590	1,199	22,145,267	899

CITY OF SELMA

Assessed Values

	Secured	State Board	Unsecured	Total
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
2013-14	890,680,190	458,140	29,356,420	920,494,750

ASSESSED VALUES



Selma Per Capita General Revenue Information

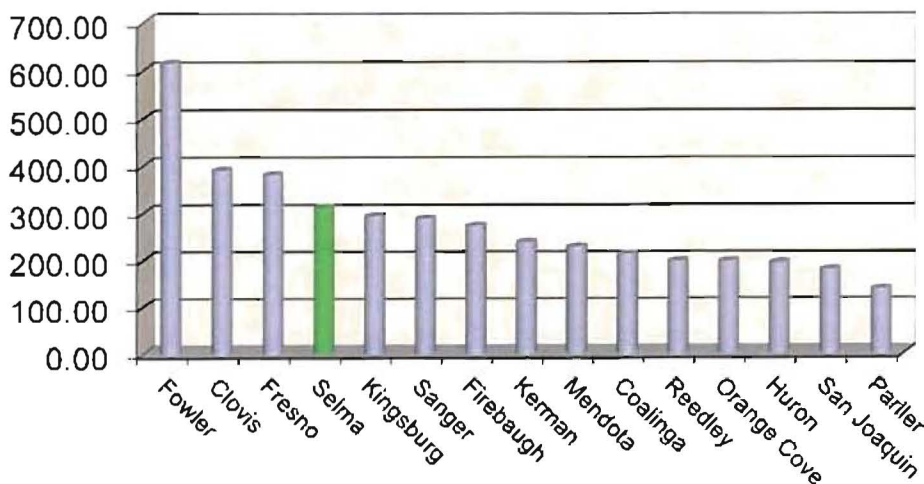
January 1, 2012

Selma was ranked 4th out of 15 cities within Fresno County, having a per capital general revenue income of \$311.50 for fiscal year ending June 30, 2011. The average per capital general revenue income for cities within Fresno County was \$275.69.

Rank	City	Population	General Revenue	Per Capita Gen. Rev.
1	Fowler	5,756	3,540,789	615.15
2	Clovis	98,611	38,580,024	391.23
3	Fresno	505,009	192,614,431	381.41
4	Selma	23,687	7,378,598	311.50
5	Kingsburg	11,536	3,388,587	293.74
7	Sanger	24,638	7,099,103	288.14
6	Firebaugh	7,794	2,130,182	273.31
8	Kerman	13,942	3,310,724	237.46
9	Mendota	11,167	2,545,964	227.99
10	Coalinga	16,817	3,557,366	211.53
14	Reedley	24,622	4,856,941	197.26
11	Orange Cove	9,319	1,835,243	196.94
12	Huron	6,786	1,315,087	193.79
13	San Joaquin	4,031	722,135	179.15
15	Parlier	14,826	2,027,613	136.76
				4135.36

Source: State Controller's Report, Fiscal year 2011-2012

PER CAPITAL GENERAL REVENUE



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 employee's portion 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 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 PEPR

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 and Fidelity Investments. These programs 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 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 quarterly payroll: Police Officers - \$1,000; Firefighters - \$700; Community Service Officers - \$700, Police Clerks - \$600; and Safety Dispatchers - \$300.

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. They are also provided a footwear allowance of \$400.

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 \$500-750 per eligible employee depending on the bargaining unit. 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 identify funding sources for any new personnel, equipment and programs and stay within the policy that one-time funds do not support on-going programs or staff.
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 undergirds 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 231 – RSTP GRANT

This is the Regional Surface Transportation Program which accounts for federal funds administered by the state to provide signal and striping work.

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 245 – HSIP GRANT

This is the Highway Safety Improvement Program grant which accounts for funds received from the federal government, administered by the state, to provide improvements and construction of curbs, crosswalks and striping.

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 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 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 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 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.

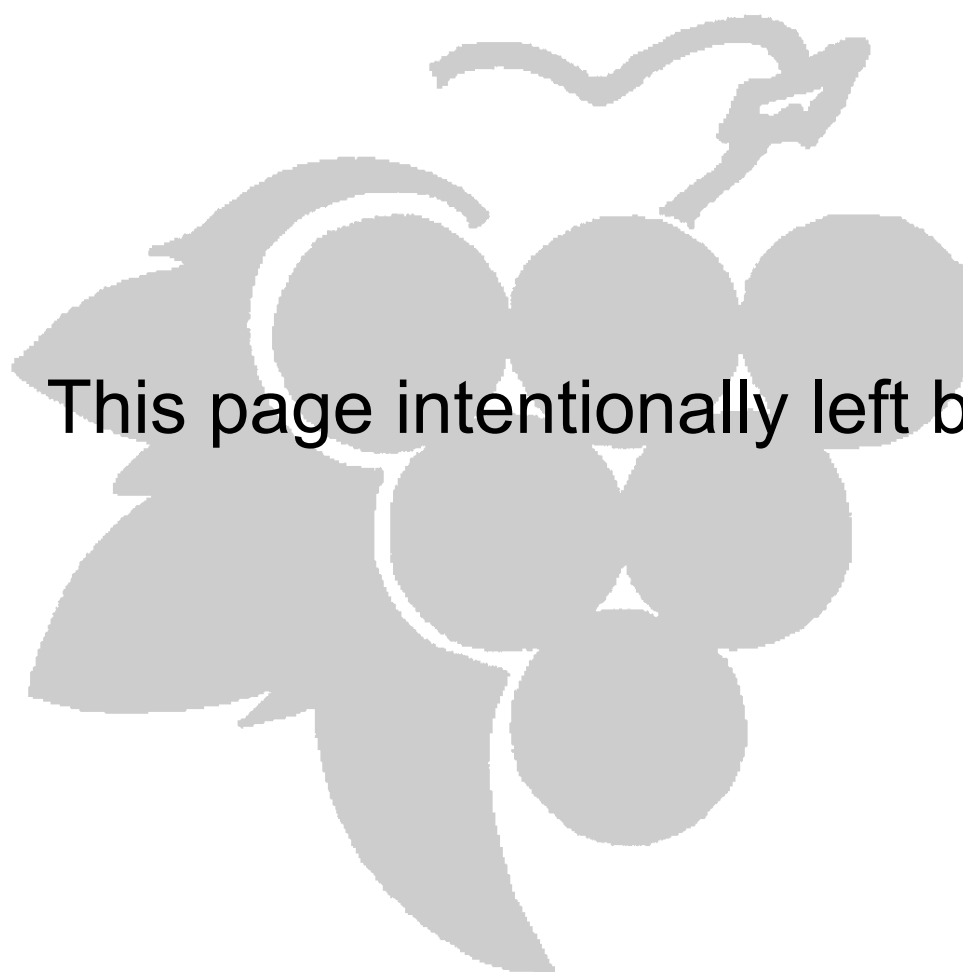
CITY OF SELMA

2014-2015 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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