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OWNERSHIP



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RELENTLESSLY OPTIMISTIC

Fiscal Year 2025-2026

Adopted
Budget



*We are building Selma into a place of
Prosperity, Unity and Strength*

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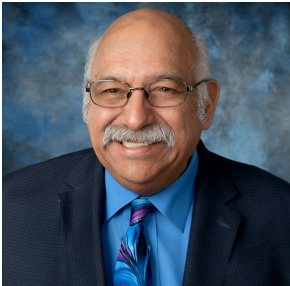
Selma City Council



SCOTT ROBERTSON



SARAH GUERRA



JIM AVALOS



JOHN TRUJILLO



SANTIAGO OCEGUERA

MAYOR

SCOTT ROBERTSON
AT-LARGE 2026

MAYOR PRO TEM

SARAH GUERRA
DISTRICT 3 2026

COUNCIL MEMBER

JIM AVALOS
DISTRICT 1 2028

COUNCIL MEMBER

JOHN TRUJILLO
DISTRICT 2 2026

COUNCIL MEMBER

SANTIAGO OCEGUERA
DISTRICT 4 2028



C I T Y O F S E L M A

1710 TUCKER STREET • SELMA, CALIFORNIA 93662

Fiscal Year 2025-26 Budget Message

Dear Mayor and Members of the Selma City Council,

On behalf of the City of Selma Executive Management team, it is my pleasure to provide the Council with the 2025-26 Fiscal Year. The fiscal health of the City is always of utmost importance, and the budget ensures that all ongoing expenses in the budget can be sustained in the future.

This budget reflects months of continuous assessment, analysis, and reflection by all staff to consider improvements that yield the highest positive impacts to the community. The intent of this budget document is to provide a clear picture of the financial condition of the City and the planning needed to properly manage our financial resources for the coming year, in particular with the prospect of economic uncertainty. I'd like to express sincere appreciation to the staff and departments heads for the amount of work and effort expended in this process.

The total General Fund Budget for Fiscal Year 2025-2026 is \$20,417,565 and all other funds \$42,305,962. At the end of Fiscal Year 2024-2025, the total General Fund Unrestricted Fund Balance is projected to be \$14,777,115.

This budget continues the growth and development trajectory that Selma has been on over the last three years as it has become the best place to live and work in Fresno County. Major elements include:

- Ensuring that our Public Safety personnel (Police and Fire Departments) are adequately staffed and compensated for the high level of service provided to the community.
- Attract and retaining quality professional staff to provide exceptional service to residents and other stakeholders.
- Continuing investments in infrastructure to facilitate residential and commercial development.
- Prioritizing initiatives which will elevate the community's quality of life to meet the expectations of our citizens vision for Selma.

Simultaneously, staff have continued to leverage technology and identified opportunities to streamline operations within City Hall as much as possible, including with the development and presentation of this budget and further initiatives which will enhance transparency. Additionally, a continuous focus on internal structures, human resource practices and policies, and effective management of pension liabilities and employee benefits will ensure sustainability and high performance well into the future.

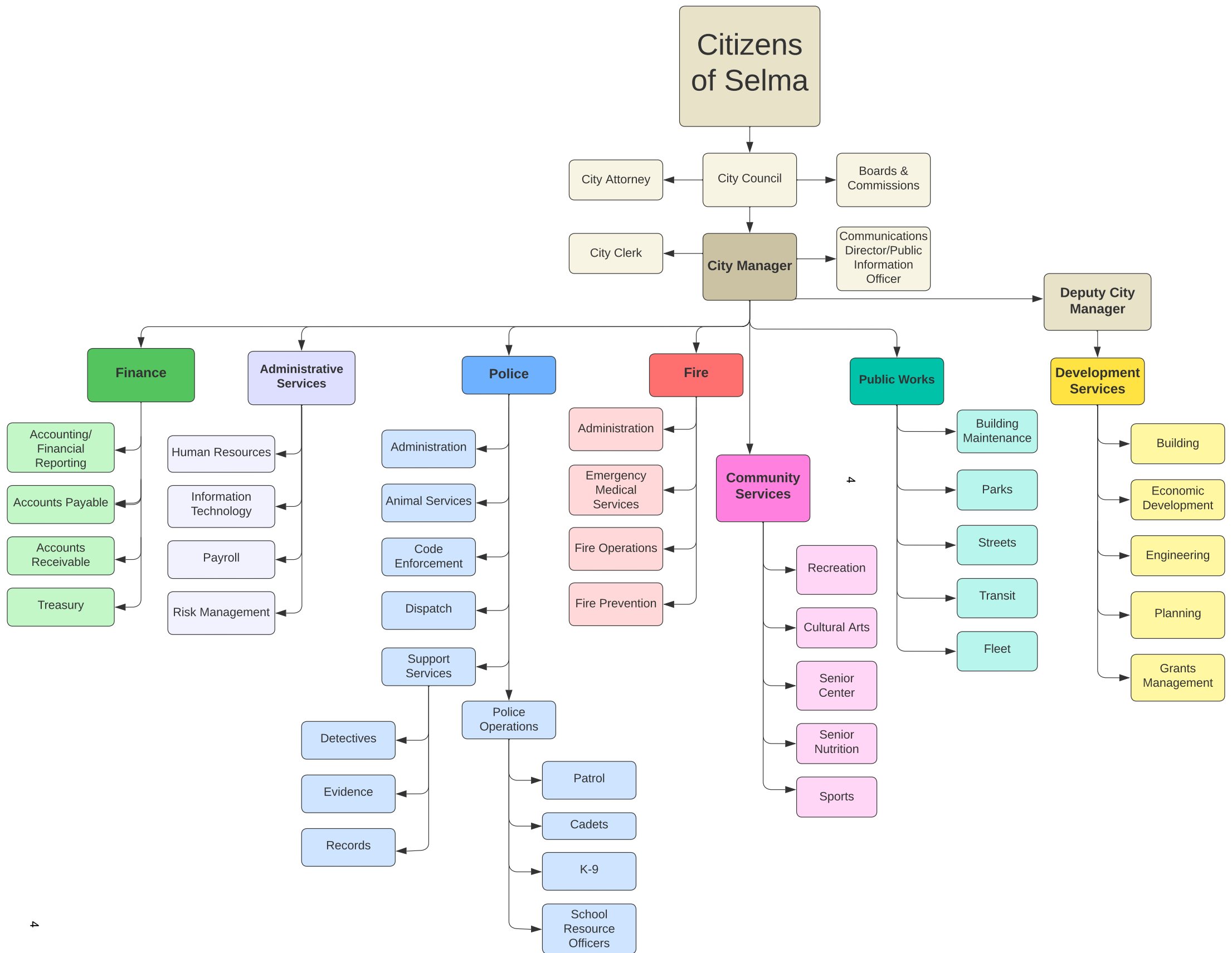
The City Council and staff will work together in the next fiscal year and beyond to build on the foundational work that we have accomplished over the past several fiscal years.

Sincerely,

A handwritten signature in blue ink, appearing to read 'John Kunkel', with a stylized flourish at the end.

John Kunkel

Interim City Manager



Employee Count Summary

Department 1100 - City Council

	FY 2023-24			FY 2024-25			FY 2025-2026		
	General Fund	Other Funds	Total	General Fund	Other Funds	Total	General Fund	Other Funds	Total
Part Time Staff									
Mayor	1	0	1	1	0	1	1	0	1
Mayor Pro-Tem	1	0	1	1	0	1	1	0	1
Council Member	3	0	3	3	0	3	3	0	3
Part Time Employee Count All Funds:			<u>5</u>			<u>5</u>			<u>5</u>

Department 1300 - City Manager

	FY 2023-24			FY 2024-25			FY 2025-2026		
	General Fund	Other Funds	Total	General Fund	Other Funds	Total	General Fund	Other Funds	Total
Full Time Staff									
City Manager	1	0	1	1	0	1	1	0	1
Public Information Officer (PIO)*	0	0	0	0	0	0	1	0	1
Executive Assistant to City Manager	1	0	1	1	0	1	1	0	1
Full Time Employee Count All Funds:			<u>2</u>			<u>2</u>			<u>3</u>

Department 1400 - Human Resources

	FY 2023-24			FY 2024-25			FY 2025-2026		
	General Fund	Other Funds	Total	General Fund	Other Funds	Total	General Fund	Other Funds	Total
Full Time Staff									
Administrative Services Director	0.9	0	0.9	0.8	0	0.8	0.8	0	0.8
Human Resource Technician*	1	0	1	0.9	0	0.9	1.15	0	1.15
Office Assistant*	0	0	0	1	0	1	2	0	2
Payroll Technician	0	0	0	1	0	1	1	0	1
Full Time Employee Count All Funds:			<u>1.9</u>			<u>3.7</u>			<u>4.95</u>

Department 1500 - Economic Development

	FY 2023-24			FY 2024-25			FY 2025-2026		
	General Fund	Other Funds	Total	General Fund	Other Funds	Total	General Fund	Other Funds	Total
Full Time Staff									
Management Analyst	1	0	1	1	0	1	0	0	0
Full Time Employee Count All Funds:			<u>1</u>			<u>1</u>			<u>0</u>

Department 1525 - Grants Management

	FY 2023-24			FY 2024-25			FY 2025-2026		
	General Fund	Other Funds	Total	General Fund	Other Funds	Total	General Fund	Other Funds	Total
Part Time Staff									
Grants Manager	0	0	0	0	0	0	1	0	1
Part Time Employee Count All Funds:			<u>0</u>			<u>0</u>			<u>1</u>

Department 1600 - Finance

	FY 2023-24			FY 2024-25			FY 2025-2026		
	General Fund	Other Funds	Total	General Fund	Other Funds	Total	General Fund	Other Funds	Total
Full Time Staff									
Finance Director/Treasurer	0.75	0.25	1	0.75	0.25	1	0.95	0.05	1
Finance Manager	0.75	0.25	1	0.75	0.25	1	0.95	0.05	1
Grants Manager	1	0	1	1	0	1	0	0	0
Senior Accountant	0.75	0.25	1	0.75	0.25	1	0.95	0.05	1
Accountant	0.75	0.25	1	0.75	0.25	1	0.95	0.05	1
Accounting Technician	1.5	0.5	2	0.5	0.5	1	0.5	0.5	1
Full Time Employee Count All Funds:			<u>7</u>			<u>6</u>			<u>5</u>

Department 1700 - City Clerk

	FY 2023-24			FY 2024-25			FY 2025-2026		
	General Fund	Other Funds	Total	General Fund	Other Funds	Total	General Fund	Other Funds	Total
Full Time Staff									
City Clerk/Public Information Officer	1	0	1	1	0	1	0	0	0
City Clerk	0	0	0	0	0	0	1	0	1
Clerical Assistant I/II	1	0	1	0	0	0	0	0	0
Full Time Employee Count All Funds:			<u>2</u>			<u>1</u>			<u>1</u>

Department 2100 - Police Support

	FY 2023-24			FY 2024-25			FY 2025-2026		
	General Fund	Other Funds	Total	General Fund	Other Funds	Total	General Fund	Other Funds	Total
Full Time Staff									
Commander	1	0	1	1	0	1	1	0	1
Sergeant	1	0	1	8	7	15	1	0	1
Police Officer	5	1	6	0	0	0	6	2	8
Police Administrative Supervisor	0	0	0	0	1	1	0	1	1
Police Clerk I	2	0	2	2	0	2	2	0	2
Property Evidence Technician	1	0	1	1	0	1	1	0	1
Crime Analyst	0	1	1	0	1	1	0	1	1

Employee Count Summary

Safety Dispatcher I/II	0	0	0	6	1	7	0	0	0
Code Enforcement Officer I/II	0	0	0	2	0	2	0	0	0
Full Time Employee Count All Funds:			<u>12</u>			<u>30</u>			<u>15</u>

Part Time Staff

Community Services Officer	0	0	0	0	4	4	0	4	4
Police Clerk I	1	0	1	0	0	0	1	0	1
Safety Dispatcher I/II	0	0	0	7	0	7	0	0	0
Part Time Employee Count All Funds:			<u>1</u>			<u>11</u>			<u>5</u>

Department 2125 - Code Enforcement

	FY 2023-24			FY 2024-25			FY 2025-2026		
	General Fund	Other Funds	Total	General Fund	Other Funds	Total	General Fund	Other Funds	Total
Full Time Staff									
Code Enforcement Officer I/II	0	0	0	0	0	0	2	0	2
Full Time Employee Count All Funds:			<u>0</u>			<u>0</u>			<u>2</u>

Department 2150 - Dispatch

	FY 2023-24			FY 2024-25			FY 2025-2026		
	General Fund	Other Funds	Total	General Fund	Other Funds	Total	General Fund	Other Funds	Total
Full Time Staff									
Safety Dispatcher I/II	0	0	0	0	0	0	6	1	7
Full Time Employee Count All Funds:			<u>0</u>			<u>0</u>			<u>7</u>

Part Time Staff

Safety Dispatcher	0	0	0	0	0	0	7	0	7
Part Time Employee Count All Funds:			<u>0</u>			<u>0</u>			<u>7</u>

Department 2200 - Police Operations

	FY 2023-24			FY 2024-25			FY 2025-2026		
	General Fund	Other Funds	Total	General Fund	Other Funds	Total	General Fund	Other Funds	Total
Full Time Staff									
Commander	1	0	1	1	0	1	1	0	1
Sergeant	4	1	5	0	0	0	2	2	4
Police Officer	24	2	26	17	5	22	15	8	23
Community Service Officer	1	0	1	0	0	0	0	0	0
Dispatch Supervisor	1	0	1	0	0	0	0	0	0
Safety Dispatcher I/II	7	0	7	0	0	0	0	0	0
Code Enforcement Officer I/II	2	0	2	0	0	0	0	0	0
Full Time Employee Count All Funds:			<u>43</u>			<u>23</u>			<u>28</u>

Part Time Staff

Safety Dispatcher I/II	7	0	7	0	0	0	0	0	0
Cadet	5	0	5	0	0	0	0	0	0
Part Time Employee Count All Funds:			<u>12</u>			<u>0</u>			<u>0</u>

Department 2300 - Police Administration

	FY 2023-24			FY 2024-25			FY 2025-2026		
	General Fund	Other Funds	Total	General Fund	Other Funds	Total	General Fund	Other Funds	Total
Full Time Staff									
Chief	1	0	1	1	0	1	1	0	1
Sergeant	0	0	0	0	0	0	1	0	1
Administrative Assistant	1	0	1	1	0	1	1	0	1
Full Time Employee Count All Funds:			<u>2</u>			<u>2</u>			<u>3</u>

Department 2400 - Animal Services

	FY 2023-24			FY 2024-25			FY 2025-2026		
	General Fund	Other Funds	Total	General Fund	Other Funds	Total	General Fund	Other Funds	Total
Full Time Staff									
Animal Services Director	1	0	1	1	0	1	0	0	0
Animal Services Field Manager	0	0	0	1	0	1	1	0	1
Animal Services Shelter Manager	1	0	1	1	0	1	1	0	1
Animal Services Officer	1	0	1	0	0	0	0	0	0
Animal Services Technician	2	0	2	3	0	3	3	0	3
Full Time Employee Count All Funds:			<u>5</u>			<u>6</u>			<u>5</u>

Department 2500 - Fire Administration

	FY 2023-24			FY 2024-25			FY 2025-2026		
	General Fund	Other Funds	Total	General Fund	Other Funds	Total	General Fund	Other Funds	Total
Full Time Staff									
Chief	0.5	0.5	1	0.5	0.5	1	0.25	0.75	1
Senior Administrative Assistant	0	0	0	0.5	0.5	1	0.25	0.75	1

Employee Count Summary

Administrative Assistant	0.25	0.5	<u>0.75</u>	0	0	<u>0</u>	0	0	<u>0</u>
Full Time Employee Count All Funds:			<u><u>1.75</u></u>			<u><u>2</u></u>			<u><u>2</u></u>

Part Time Staff

Fire Department Secretary	1	0	<u>1</u>	1	0	<u>1</u>	0	0	<u>0</u>
Part Time Employee Count All Funds:			<u><u>1</u></u>			<u><u>1</u></u>			<u><u>0</u></u>

Department 2525 - Fire Operations

	FY 2023-24			FY 2024-25			FY 2025-2026		
	General Fund	Other Funds	Total	General Fund	Other Funds	Total	General Fund	Other Funds	Total
Full Time Staff									
Fire Battalion Chief	0	0	<u>0</u>	1.5	1.5	<u>3</u>	0.5	2.5	<u>3</u>
Division Chief	1.5	1.5	<u>3</u>	0	0	<u>0</u>	0	0	<u>0</u>
Captain	3	3	<u>6</u>	3	3	<u>6</u>	1.5	4.5	<u>6</u>
Engineer	7	2	<u>9</u>	8	2	<u>10</u>	7	2	<u>9</u>
Fire Fighter	6	0	<u>6</u>	6	0	<u>6</u>	6	0	<u>6</u>
Full Time Employee Count All Funds:			<u><u>24</u></u>			<u><u>25</u></u>			<u><u>24</u></u>

Department 2550 - Fire Prevention

	FY 2023-24			FY 2024-25			FY 2025-2026		
	General Fund	Other Funds	Total	General Fund	Other Funds	Total	General Fund	Other Funds	Total
Full Time Staff									
Fire Marshall	1	0	<u>1</u>	1	0	<u>1</u>	1	0	<u>1</u>
Full Time Employee Count All Funds:			<u><u>1</u></u>			<u><u>1</u></u>			<u><u>1</u></u>

Department 2600 - Ambulance Services

	FY 2023-24			FY 2024-25			FY 2025-2026		
	General Fund	Other Funds	Total	General Fund	Other Funds	Total	General Fund	Other Funds	Total
Full Time Staff									
EMS Supervisor	0	1	<u>1</u>	0	1	<u>1</u>	0	1	<u>1</u>
Non-Safety Paramedic	0	12	<u>12</u>	0	12	<u>12</u>	0	12	<u>12</u>
Non-Safety EMT	0	6	<u>6</u>	0	6	<u>6</u>	0	6	<u>6</u>
Full Time Employee Count All Funds:			<u><u>19</u></u>			<u><u>19</u></u>			<u><u>19</u></u>
Part Time Staff									
Per Diem EMT	0	5	<u>5</u>	0	10	<u>10</u>	0	10	<u>10</u>
Per Diem Paramedics	0	5	<u>5</u>	0	5	<u>5</u>	0	6	<u>6</u>
Part Time Employee Count All Funds:			<u><u>10</u></u>			<u><u>15</u></u>			<u><u>16</u></u>

Department 3100 - Planning

	FY 2023-24			FY 2024-25			FY 2025-2026		
	General Fund	Other Funds	Total	General Fund	Other Funds	Total	General Fund	Other Funds	Total
Full Time Staff									
Deputy City Manager	0.33	0	<u>0.33</u>	0.33	0	<u>0.33</u>	0.33	0	<u>0.33</u>
City Planner	1	0	<u>1</u>	1	0	<u>1</u>	1	0	<u>1</u>
Associate Planner*	0	0	<u>0</u>	0	0	<u>0</u>	1	0	<u>1</u>
Assistant Planner	1	0	<u>1</u>	1	0	<u>1</u>	1	0	<u>1</u>
Development Services Technician	0	0	<u>0</u>	0.5	0	<u>0.5</u>	0.5	0	<u>0.5</u>
Building/Planning Technician	0.5	0	<u>0.5</u>	0	0	<u>0</u>	0	0	<u>0</u>
Full Time Employee Count All Funds:			<u><u>2.83</u></u>			<u><u>2.83</u></u>			<u><u>3.83</u></u>

Department 3200 - Building

	FY 2023-24			FY 2024-25			FY 2025-2026		
	General Fund	Other Funds	Total	General Fund	Other Funds	Total	General Fund	Other Funds	Total
Full Time Staff									
Deputy City Manager	0.34	0	<u>0.34</u>	0.34	0	<u>0.34</u>	0.34	0	<u>0.34</u>
Building Inspector	1	0	<u>1</u>	1	0	<u>1</u>	1	0	<u>1</u>
Development Services Technician	0	0	<u>0</u>	0.5	0	<u>0.5</u>	0.5	0	<u>0.5</u>
Building/Planning Technician	0.5	0	<u>0.5</u>	0	0	<u>0</u>	0	0	<u>0</u>
Full Time Employee Count All Funds:			<u><u>1.84</u></u>			<u><u>1.84</u></u>			<u><u>1.84</u></u>

Department 4100 - Recreation

	FY 2023-24			FY 2024-25			FY 2025-2026		
	General Fund	Other Funds	Total	General Fund	Other Funds	Total	General Fund	Other Funds	Total
Full Time Staff									
Community Services Director	0.27	0.05	<u>0.32</u>	0.27	0.05	<u>0.32</u>	0.27	0.05	<u>0.32</u>
Recreation Supervisor	0.15	0	<u>0.15</u>	0.15	0	<u>0.15</u>	0.15	0	<u>0.15</u>
Administrative Assistant I/II	1	0	<u>1</u>	1	0	<u>1</u>	1	0	<u>1</u>
Full Time Employee Count All Funds:			<u><u>1.47</u></u>			<u><u>1.47</u></u>			<u><u>1.47</u></u>

Employee Count Summary

Part Time Staff

Visual Arts Instructor	0	0	0	0.25	0.25	0.5	0.25	0.25	0.5
Recreation/Arts Coordinator	0	0	0	1	0	1	0.33	0.34	0.67
Lifeguard	0	0	0	0	0	0	6	0	6
Part Time Employee Count All Funds:			<u>0</u>			<u>1.5</u>			<u>7.17</u>

Department 4200 - Senior Citizens

	FY 2023-24			FY 2024-25			FY 2025-2026		
	General Fund	Other Funds	Total	General Fund	Other Funds	Total	General Fund	Other Funds	Total
Full Time Staff									
Community Services Director	0.1	0.0	0.1	0.1	0.0	0.1	0.1	0.0	0.1
Recreation Supervisor	0.2	0.0	0.2	0.2	0.0	0.2	0.2	0.0	0.2
Community Services Coordinator	0.5	0.0	0.5	0.5	0.0	0.5	0.5	0.0	0.5
Full Time Employee Count All Funds:			<u>0.8</u>			<u>0.8</u>			<u>0.8</u>

Department 4300 - Cultural Arts

	FY 2023-24			FY 2024-25			FY 2025-2026		
	General Fund	Other Funds	Total	General Fund	Other Funds	Total	General Fund	Other Funds	Total
Full Time Staff									
Community Services Director	0.18	0	0.18	0.18	0	0.18	0.18	0	0.18
Recreation Supervisor	0.5	0.5	1	0.5	0.5	1	0	1	1
Community Services Coordinator	0	0	0	0	0	0	0	1	1
Full Time Employee Count All Funds:			<u>1.18</u>			<u>1.18</u>			<u>2.18</u>

Part Time Staff

Recreation/Arts Coordinator	1	0	1	1	0	1	0.33	0	0.33
Visual Arts Instructor	0	0	0	0.25	0	0.25	0.25	0	0.25
Part Time Employee Count All Funds:			<u>1</u>			<u>1.25</u>			<u>0.58</u>

Department 4500 - Senior Center-Nutrition

	FY 2023-24			FY 2024-25			FY 2025-2026		
	General Fund	Other Funds	Total	General Fund	Other Funds	Total	General Fund	Other Funds	Total
Full Time Staff									
Community Services Director	0.15	0	0.15	0.15	0	0.15	0.15	0	0.15
Recreation Supervisor	0.5	0	0.5	0.5	0	0.5	0.5	0	0.5
Full Time Employee Count All Funds:			<u>0.65</u>			<u>0.65</u>			<u>0.65</u>

Part Time Staff

Senior Nutrition Coordinator	1	0	1	1	0	1	1	0	1
Part Time Employee Count All Funds:			<u>1</u>			<u>1</u>			<u>1</u>

Department 4700 - Recreation-Sports

	FY 2023-24			FY 2024-25			FY 2025-2026		
	General Fund	Other Funds	Total	General Fund	Other Funds	Total	General Fund	Other Funds	Total
Full Time Staff									
Community Services Director	0.25	0	0.25	0.25	0	0.25	0.25	0	0.25
Recreation Supervisor	0.15	0	0.15	0.15	0	0.15	0.15	0	0.15
Community Services Coordinator	0.5	0	0.5	0.5	0	0.5	0.5	0	0.5
Full Time Employee Count All Funds:			<u>0.9</u>			<u>0.9</u>			<u>0.9</u>

Part Time Staff

Sports Field Maintenance Worker	1	0	1	1	0	1	1	0	1
Visual Arts Instructor	0	0	0	0.25	0	0.25	0.25	0	0.25
Part Time Employee Count All Funds:			<u>1</u>			<u>1.25</u>			<u>1.25</u>

Department 5100 - Engineering

	FY 2023-24			FY 2024-25			FY 2025-2026		
	General Fund	Other Funds	Total	General Fund	Other Funds	Total	General Fund	Other Funds	Total
Full Time Staff									
Deputy City Manager	0.33	0	0.33	0.33	0	0.33	0.33	0	0.33
Administrative Assistant	0.25	0	0.25	0.25	0	0.25	0.25	0	0.25
Full Time Employee Count All Funds:			<u>0.58</u>			<u>0.58</u>			<u>0.58</u>

Department 5300 - Public Works-Parks

	FY 2023-24			FY 2024-25			FY 2025-2026		
	General Fund	Other Funds	Total	General Fund	Other Funds	Total	General Fund	Other Funds	Total
Full Time Staff									
Public Works Director	0.5	0	0.5	0.3	0	0.3	0.3	0	0.3
Administrative Assistant	0.25	0	0.25	0.25	0	0.25	0.25	0	0.25
Public Works Supervisor	0.5	0	0.5	0.5	0	0.5	0.5	0	0.5
Lead Maintenance Worker	0	0	0	1	0	1	1	0	1
Maintenance Workers III	1	0	1	0	0	0	0	0	0

Employee Count Summary

Maintenance Workers I/II	9	0	9	8	0	8	8	0	8
Public Works Inspector	0.5	0	0.5	0.1	0	0.1	0.1	0	0.1
Full Time Employee Count All Funds:			<u>11.75</u>			<u>10.15</u>			<u>10.15</u>

Department 5400 - Public Works-Streets

	FY 2023-24			FY 2024-25			FY 2025-2026		
	General Fund	Other Funds	Total	General Fund	Other Funds	Total	General Fund	Other Funds	Total
Full Time Staff									
Public Works Director	0	0.5	0.5	0	0.7	0.7	0	0.7	0.7
Administrative Assistant	0	0.5	0.5	0	0.5	0.5	0	0.5	0.5
Public Works Supervisor	0	0.5	0.5	0	0.5	0.5	0	0.5	0.5
Lead Maintenance Worker	0	0	0	0	1	1	0	1	1
Maintenance Workers III	0	1	1	0	0	0	0	0	0
Maintenance Workers I/II	0	7	7	0	7	7	0	7	7
Public Works Inspector	0	0.5	0.5	0	0.9	0.9	0	0.9	0.9
Full Time Employee Count All Funds:			<u>10</u>			<u>10.6</u>			<u>10.6</u>

Department 5500 - Transit Service

	FY 2023-24			FY 2024-25			FY 2025-2026		
	General Fund	Other Funds	Total	General Fund	Other Funds	Total	General Fund	Other Funds	Total
Full Time Staff									
Transit Maintenance Manager	0	1	1	0	1	1	0	0	0
Fleet Service Coordinator	0	1	1	0	1	1	0	1	1
Transit Mechanic I/II/III	0	3	3	0	3	3	0	0	0
Transit Shuttle Driver	0	2	2	0	2	2	0	2	2
Full Time Employee Count All Funds:			<u>7</u>			<u>7</u>			<u>3</u>
Part Time Staff									
Transit Vehicle Detailer	0	1	1	0	2	2	0	0	0
Part Time Employee Count All Funds:			<u>1</u>			<u>2</u>			<u>0</u>

Department 9200 - Internal Services-Fleet Management

	FY 2023-24			FY 2024-25			FY 2025-2026		
	General Fund	Other Funds	Total	General Fund	Other Funds	Total	General Fund	Other Funds	Total
Full Time Staff									
Equipment Mechanic	0	1	1	0	1	1	0	1	1
Fleet Maintenance Supervisor	0	1	1	0	1	1	0	1	1
Administrative Assistant	0	0.25	0.25	0	0	0	0	0	0
Full Time Employee Count All Funds:			<u>2.25</u>			<u>2</u>			<u>2</u>

Department 9300 - Internal Services-Building Maintenance & Utility

	FY 2023-24			FY 2024-25			FY 2025-2026		
	General Fund	Other Funds	Total	General Fund	Other Funds	Total	General Fund	Other Funds	Total
Full Time Staff									
Maintenance Workers I/II	0	4	4	0	4	4	0	4	4
Custodian	0	1	1	0	1	1	0	1	1
Full Time Employee Count All Funds:			<u>5</u>			<u>5</u>			<u>5</u>

Department 9400 - Internal Services-Insurance-Employee Benefits

	FY 2023-24			FY 2024-25			FY 2025-2026		
	General Fund	Other Funds	Total	General Fund	Other Funds	Total	General Fund	Other Funds	Total
Full Time Staff									
Administrative Services Director	0	0	0	0	0.1	0.1	0	0.1	0.1
Human Resources Technician*	0	0	0	0	0.1	0.1	0	0.85	0.85
Full Time Employee Count All Funds:			<u>0</u>			<u>0.2</u>			<u>0.95</u>

Department 9600 - Internal Services-Data Processing

	FY 2023-24			FY 2024-25			FY 2025-2026		
	General Fund	Other Funds	Total	General Fund	Other Funds	Total	General Fund	Other Funds	Total
Full Time Staff									
Administrative Services Director	0	0.1	0.1	0	0.1	0.1	0	0.1	0.1
Information System Technician	0	1	1	0	1	1	0	1	1
Full Time Employee Count All Funds:			<u>1.1</u>			<u>1.1</u>			<u>1.1</u>

Department Summary	FY 2023-24	FY 2024-25	FY 2025-2026
Total Full Time Employees:	169	168	165
Total Part Time Employees:	33	39	44

* New Position(s)

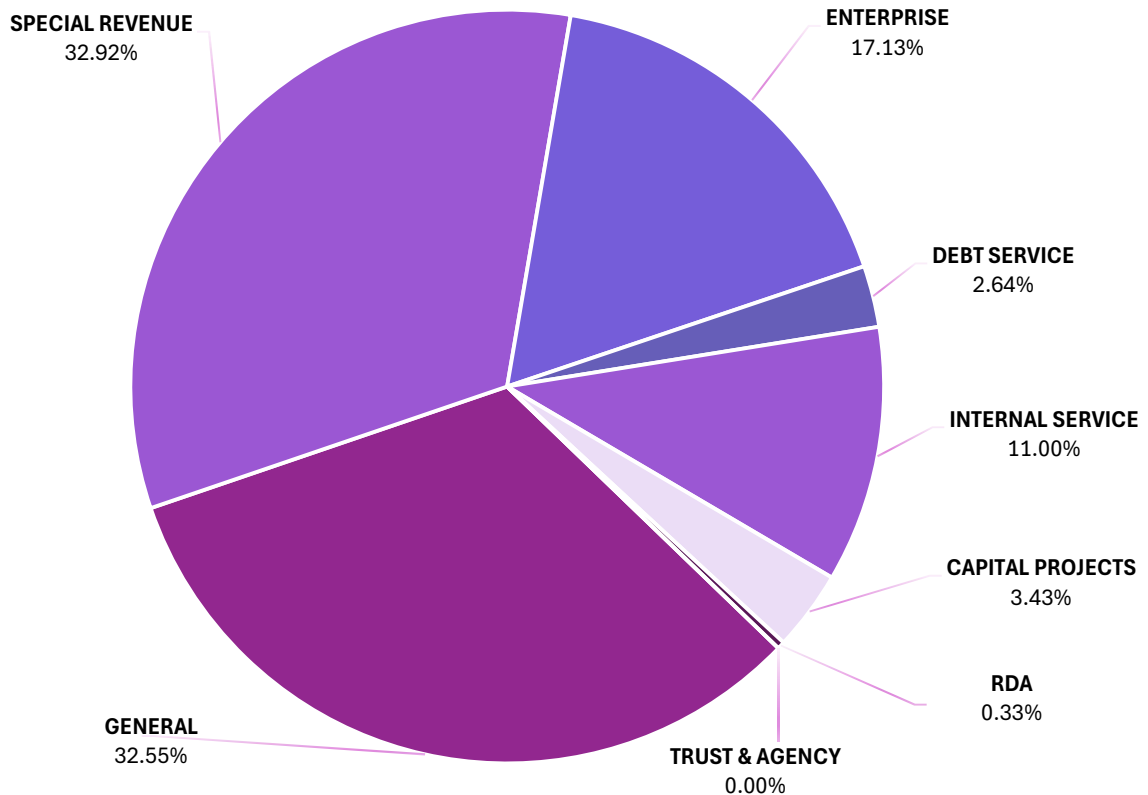
FUND SOURCES

FUNDS	Estimated Beginning Balance 7/1/25	REVENUES			EXPENDITURES					Revenues Over/(Under) Expenditures	Estimated Ending Balance 6/30/26
		Total Revenues	Resources	Transfer In *memo only	Operations	Debt Svcs.	Capital	Transfer Out	Total Uses Expenditures		
101 General Fund	14,777,115	20,462,318		1,001,000	18,560,390	426,144	105,000	1,326,031	20,417,565	44,753	14,821,868
Total General Fund	14,777,115	20,462,318		1,001,000	18,560,390	426,144	105,000	1,326,031	20,417,565	44,753	14,821,868
Special Revenue Funds											
111 Equipment Replacement	652,406	42,500			20,000	-	260,000	-	280,000	(237,500)	414,906
201 Traffic Safety	49,024	6,000			-	-	-	-	-	6,000	55,024
202 Successor Agency Admin.	47,935	-			27,619	-	-	4,995	32,614	(32,614)	15,321
204 Public Safety Fund	160,551	80,000			-	-	-	90,000	90,000	(10,000)	150,551
206 Sidewalk Repair Fund	24,006	-			-	-	-	-	-	-	24,006
209 AB 1913 Grant-Fresno Co. COPS	424,112	145,000			-	-	-	6,351	6,351	138,649	562,761
210 Street-Const. & Maint.	47,863	1,850,000	1,850,000		1,816,234	860	-	33,778	1,850,872	(872)	46,991
211 Gas Tax	282,892	707,517	-		-	-	-	604,652	604,652	102,865	385,757
212 Road Maintenance & Rehab. SB 1	527,467	650,685			-	-	1,188,350	-	1,188,350	(537,665)	(10,198)
213 LTF	3,543,635	-			-	-	-	-	-	-	3,543,635
214 Measure C Street Maint.	1,894,570	419,400			-	-	1,037,800	-	1,037,800	(618,400)	1,276,170
217 CID Groundwater Surcharge	1,719,689	-			-	-	-	-	-	-	1,719,689
218 CFD 2006-1 Vineyard Estates	435,313	70,000			87,204	-	-	-	87,204	(17,204)	418,109
220 Landscape & Lighting Assmt.	289,426	191,674			186,622	-	5,500	96,148	288,270	(96,596)	192,830
221 Measure C ADA	13,000	13,000			-	-	-	-	-	13,000	26,000
222 Measure C Flex	(275,881)	490,000			-	-	350,000	625,000	975,000	(485,000)	(760,881)
227 Property Cleanup & Demo Fund	25,000	-			-	-	-	-	-	-	25,000
228 Abandoned Vehicle Abatement	195	-			-	-	-	-	-	-	195
229 American Rescue Plan Act	1,981,404	80,000			-	-	2,056,451	-	2,056,451	(1,976,451)	4,953
230 CDBG Grant	(283,279)	250,000			-	-	232,796	-	232,796	17,204	(266,075)
232 Recycling Grant	9,023	-			-	-	-	-	-	-	9,023
239 FEMA Fire Grant	(20,052)	-			-	-	-	-	-	-	(20,052)
244 ABC Grant	(71)	-			-	-	-	-	-	-	(71)
246 PD Wellness & Mental Health	21,680	-			20,000	-	-	-	20,000	(20,000)	1,680
248 Small Business Support Center	605	-			-	-	-	-	-	-	605
249 FEMA 4686 DR-CA Grant	279	-			-	-	-	-	-	-	279
252 Brynes DOJ Grant	(2,476)	-			-	-	-	-	-	-	(2,476)
260 Foreclosed Homes Project	17,306	-			-	-	-	-	-	-	17,306
262 Sports Hall of Fame	3,350	-			-	-	-	-	-	-	3,350
269 ACT Program	67,297	215,000			199,536	-	-	7,329	206,865	8,135	75,432
270 Selma Activities League	(50)	-			-	-	-	-	-	-	(50)
272 CMAQ	(40,018)	2,403,546			-	-	2,403,546	-	2,403,546	-	(40,018)
273 AB 74 Storm Drain Appropriation	76,064	-			-	-	-	-	-	-	76,064
274 High Speed Rail CVTC	(233,248)	693,500			603,500	-	-	-	603,500	90,000	(143,248)
275 Prop 68 Park Grant	(160,769)	-			-	-	-	-	-	-	(160,769)
276 Transit Oriented Development	(6,000)	-			-	-	-	-	-	-	(6,000)
278 Caltrans Fund	-	2,701,000			-	-	2,701,000	-	2,701,000	-	-
280 LTF Article 3 Bicycle & Pedestrian	-	28,688			-	-	25,000	-	25,000	3,688	3,688
281 LTF Article 8 Streets & Roads	-	784,284			-	-	1,023,400	625,000	1,648,400	(864,116)	(864,116)
287 Tactical Urbanism Grant	(18,202)	-			-	-	-	-	-	-	(18,202)
288 Clean California Grant	48,544	-			-	-	-	-	-	-	48,544
289 Community Power Resiliency	-	-			-	-	10,000	-	10,000	(10,000)	(10,000)
290 SB 2 Planning Grant	(47,938)	-			-	-	-	-	-	-	(47,938)
295 Measure S	3,675,973	2,746,000			3,026,678	160,000	331,000	14,341	3,532,019	(786,019)	2,889,954
296 Business Improvement District	126,451	172,000	150,000		-	-	-	-	-	172,000	298,451
297 Long Range Planning	511,100	29,300			-	-	-	-	-	29,300	540,400
401 Dev Imp-Streets & Traffic	3,954,711	119,500			-	-	389,000	-	389,000	(269,500)	3,685,211
402 Dev Imp-Police Facilities	112,012	11,000			-	-	-	-	-	11,000	123,012
403 Dev Imp-Fire Facilities	192,962	12,000			-	-	-	-	-	12,000	204,962

FUND SOURCES

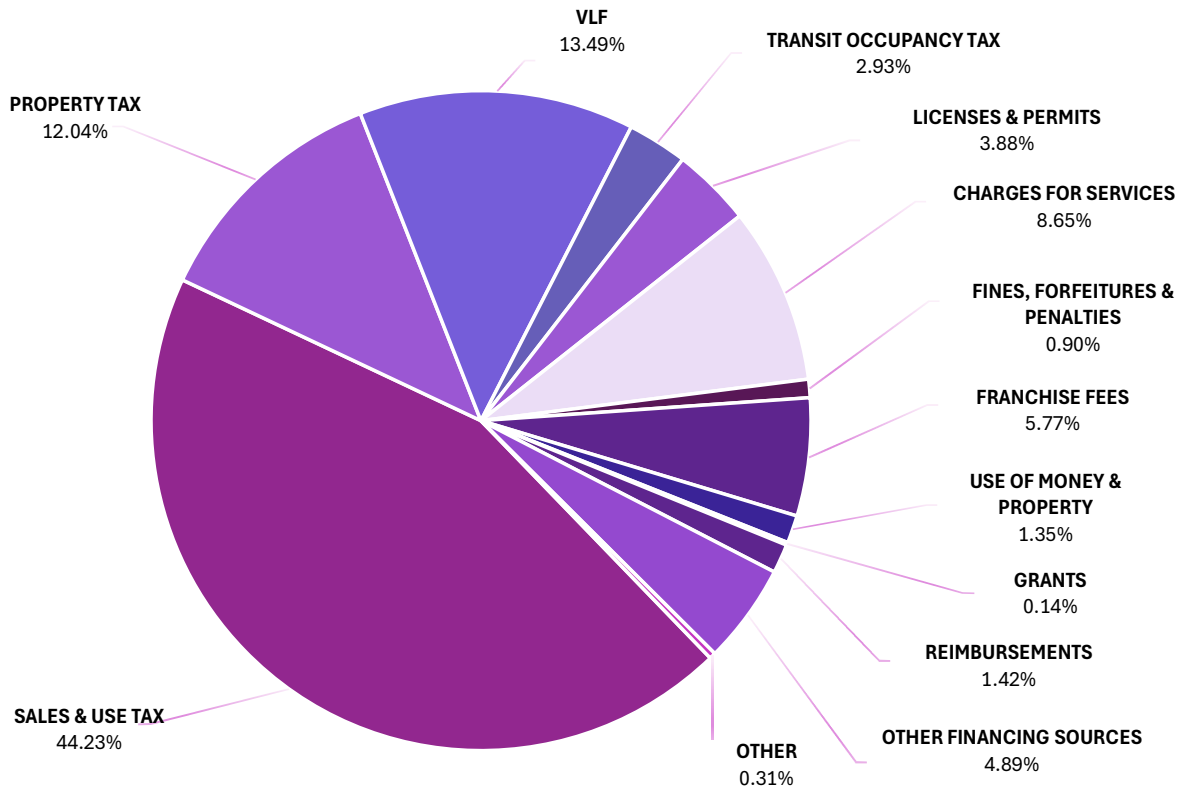
FUNDS		Estimated Beginning Balance 7/1/25	REVENUES			EXPENDITURES				Revenues Over/(Under) Expenditures	Estimated Ending Balance 6/30/26	
			Total Revenues	Resources	Transfer In *memo only	Operations	Debt Svcs.	Capital	Transfer Out			Total Expenditures
404	Dev Imp-City Facilities	328,276	19,600	-	-	-	-	-	-	-	19,600	347,876
405	Dev Imp-Storm Drain	235,462	126,000	-	-	-	-	-	-	-	126,000	361,462
406	Dev Imp-Sewer	143,074	23,100	-	-	-	300,000	-	300,000	(276,900)	(133,826)	
407	Dev Imp-Parks & Recreation	657,970	147,200	-	-	80,000	-	-	80,000	67,200	725,170	
409	Dev Imp-Public Use Facilities	67,235	-	-	-	-	-	-	-	-	67,235	
411	Dev Imp-Public Facilities	108,230	38,000	-	-	-	-	-	-	38,000	146,230	
412	Dev Imp-Open Space Acquisition	16,850	5,000	-	-	-	-	-	-	5,000	21,850	
Total Special Revenue Funds		21,404,959	15,270,494	2,000,000	5,987,393	160,860	12,093,843	2,407,594	20,649,690	(5,379,196)	16,025,763	
Capital Projects Funds												
446	Amberwood Project	27,790	-	-	-	-	-	-	-	-	27,790	
447	Tutelian Project	(8,687)	-	-	-	-	-	-	-	-	(8,687)	
448	Selma Crossing Project	(3,704)	-	-	-	-	-	-	-	-	(3,704)	
453	Caltrans-Mitigation	212,234	-	-	-	-	-	-	-	-	212,234	
456	Capital Projects-Parks	649,223	149,000	149,000	-	-	-	-	-	149,000	798,223	
457	Police Station Construction	276,912	-	-	-	-	-	-	-	-	276,912	
459	New Fire Station Project	4,586,462	20,000	-	2,150,000	-	-	-	2,150,000	(2,130,000)	2,456,462	
461	Wastewater Infrastructure Proj	7,115,181	-	-	-	-	-	-	-	-	7,115,181	
494	Housing Fund	1,230,214	-	-	-	-	-	-	-	-	1,230,214	
Total Capital Projects Funds		14,085,625	169,000	149,000	2,150,000	-	-	-	2,150,000	(1,981,000)	12,104,625	
Enterprise Funds												
600	Ambulance Services	5,438,045	7,700,500	-	6,531,282	149,927	280,000	723,142	7,684,351	16,149	5,454,194	
601	Pioneer Village	(15,050)	131,900	89,400	78,890	-	-	491	79,381	52,519	37,469	
603	Transit Service	382,713	598,222	-	620,801	-	-	255,907	876,708	(278,486)	104,227	
604	Garbage Service	238,109	1,710,981	-	1,702,000	-	-	-	1,702,000	8,981	247,090	
605	Cultural Arts	(143,097)	214,720	59,600	401,230	-	-	2,968	404,198	(189,478)	(332,575)	
Total Enterprise Funds		5,900,720	10,356,323	149,000	9,334,203	149,927	280,000	982,508	10,746,638	(390,315)	5,510,405	
Debt Service Funds												
301	Debt Service Funds (Pension Obligation Bond UAL)	(30,914)	917,365	917,365	-	917,365	-	-	917,365	-	(30,914)	
302	2024A Sewer Lease Revenue Bond	8,869	514,249	514,249	-	514,249	-	-	514,249	-	8,869	
320	Tran Debt Service	233,115	-	-	-	-	-	-	-	-	233,115	
350	Assmt 91-2 Highland-Debt Svc	130,748	-	-	-	-	-	-	-	-	130,748	
351	Assmt 92-1 Dancer II-Debt Svc	37,703	-	-	-	-	-	-	-	-	37,703	
352	Assmt 92-1 Dancer III Debt Svc	32,052	-	-	-	-	-	-	-	-	32,052	
353	Assmt 92-2 Supp-Watermain Debt Svc	17,750	-	-	-	-	-	-	-	-	17,750	
356	Assmt 93-1 Vineyard Debt Svc	72,070	-	-	-	-	-	-	-	-	72,070	
360	PD Station Debt Svc	331,247	221,788	-	-	221,788	-	-	221,788	-	331,247	
391	Successor Agency Debt Svc	(3,182,607)	208,375	-	-	208,375	-	-	208,375	-	(3,182,607)	
399	2014 Assessment Bond Debt Svc	37,359	-	-	-	-	-	-	-	-	37,359	
Total Debt Service Funds		(2,312,607)	1,861,777	1,431,614	-	1,861,777	-	-	1,861,777	-	(2,312,607)	
Internal Service Funds												
700	Insurance	1,312,210	2,345,875	-	2,987,643	-	-	-	2,987,643	(641,768)	670,442	
701	Fleet Management	142,744	806,445	-	859,418	-	-	9,970	869,388	(62,943)	79,801	
702	Building & Utility	1,097,957	661,932	-	542,417	-	100,000	4,515	646,932	15,000	1,112,957	
703	General Overhead	58,716	-	-	-	-	-	-	-	-	58,716	
704	Data Processing	793,241	409,000	-	612,223	-	117,000	-	729,223	(320,223)	473,018	
705	Insurance-Employee Benefits	145,075	1,519,596	-	1,664,671	-	-	-	1,664,671	(145,075)	0	
Total Internal Service Funds		3,549,944	5,742,848	-	6,666,372	-	217,000	14,485	6,897,857	(1,155,009)	2,394,935	
Trust & Agency Funds												
112	PARS 115 Pension Trust	664,146	-	-	-	-	-	-	-	-	664,146	
Total Trust & Agency Funds		664,146	-	-	-	-	-	-	-	-	664,146	
Grand Total		58,069,902	53,862,760	4,730,614	42,698,358	2,598,708	12,695,843	4,730,618	62,723,527	(8,860,767)	49,209,135	

All Funds Chart



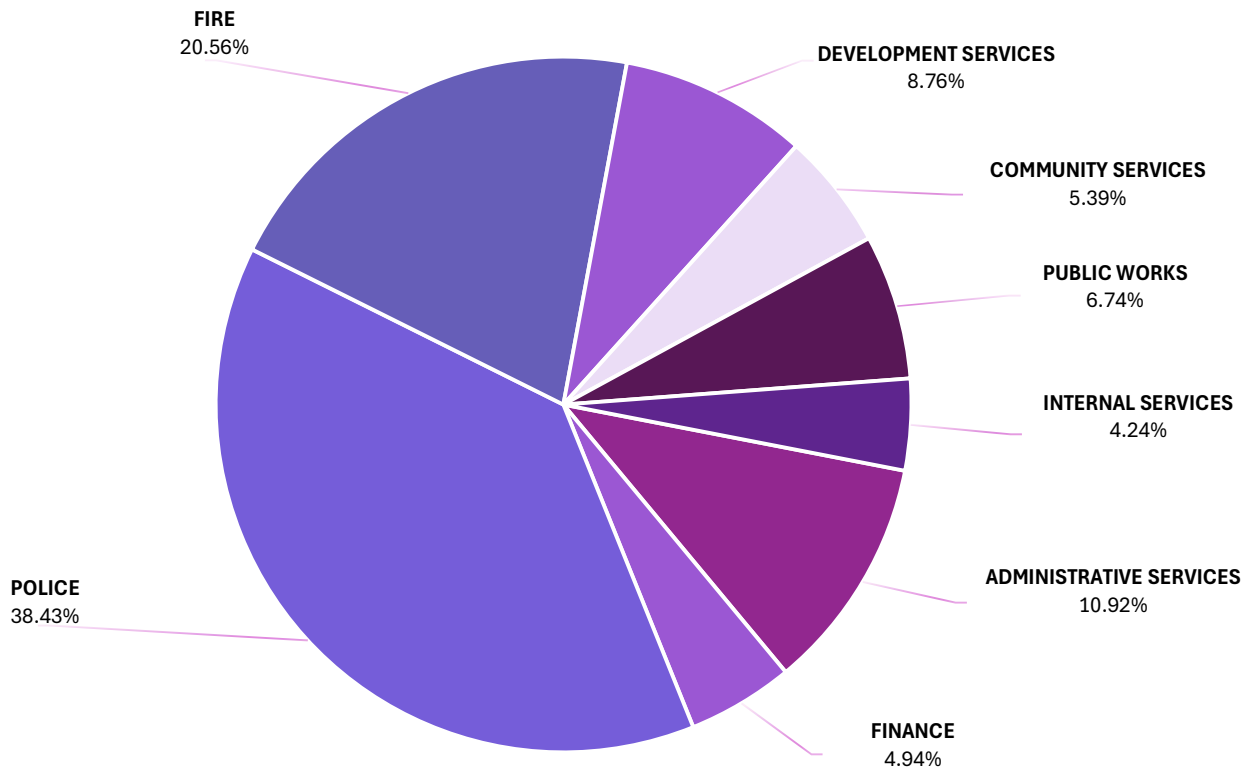
Fund Type	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Adopted Budget	FY 2025-26 Adopted Budget
GENERAL	16,023,921	30,773,324	22,902,641	21,275,772	20,417,565
SPECIAL REVENUE	7,115,360	13,850,160	14,030,222	15,621,732	20,649,690
ENTERPRISE	6,487,968	8,295,535	9,766,930	9,307,612	10,746,638
DEBT SERVICE	225,563	14,822,925	8,672,340	1,369,583	1,653,401
INTERNAL SERVICE	2,537,959	2,942,022	4,655,841	5,739,231	6,897,857
CAPITAL PROJECTS	26,669	111,207	527,155	700,000	2,150,000
RDA	817,604	191,415	216,186	0	208,375
TRUST & AGENCY	1,593	93,320	2,488	0	0
Total	33,236,637	71,079,908	60,773,803	54,013,930	62,723,526

General Fund Revenues Chart



Revenue Type	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Adopted Budget	FY 2025-26 Adopted Budget
SALES & USE TAX	9,484,079	9,344,694	8,587,725	9,042,000	9,050,000
PROPERTY TAX	1,861,298	2,040,318	2,235,525	2,221,546	2,463,000
VLF	2,275,620	2,476,917	2,572,951	2,623,000	2,760,000
TRANSIT OCCUPANCY TAX	565,510	506,777	594,062	596,000	600,000
LICENSES & PERMITS	375,134	457,838	647,031	629,160	794,850
CHARGES FOR SERVICES	573,636	776,909	1,153,288	1,415,283	1,770,599
FINES, FORFEITURES & PENALTIES	70,062	116,665	84,805	71,500	184,000
FRANCHISE FEES	1,047,570	1,104,496	1,171,830	1,087,436	1,180,070
USE OF MONEY & PROPERTY	64,085	245,097	404,815	233,755	277,000
GRANTS	38,421	29,451	123,522	130,350	29,100
REIMBURSEMENTS	39,393	484,904	178,353	53,749	289,999
OTHER FINANCING SOURCES	2,692,316	15,196,037	5,087,619	910,000	1,001,000
OTHER	269,442	377,679	461,197	342,310	62,700
Total	19,356,566	33,157,782	23,302,723	19,356,089	20,462,318

General Fund Expenditures Chart



Division	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Adopted Budget	FY 2025-26 Adopted Budget
ADMINISTRATIVE SERVICES	1,514,694	2,777,399	2,428,281	1,910,600	2,229,611
FINANCE	800,489	1,498,844	1,049,434	908,821	1,009,396
POLICE	6,259,431	12,801,068	9,808,521	7,678,406	7,847,356
FIRE	3,506,997	7,081,070	4,618,226	4,573,203	4,198,718
DEVELOPMENT SERVICES	1,587,117	2,976,391	2,061,101	1,727,007	1,788,933
COMMUNITY SERVICES	717,612	1,086,315	1,149,701	1,246,307	1,101,371
PUBLIC WORKS	893,794	1,938,151	1,290,519	1,249,903	1,375,689
INTERNAL SERVICES	743,787	614,086	496,859	1,981,524	866,491
Total	16,023,921	30,773,324	22,902,642	21,275,771	20,417,565

City of Selma
Fiscal Year 2025-2026 Budget

General Fund Department Summary

	FY 2022-23 ACTUALS	FY 2023-24 ACTUALS	FY 2024-25 ADOPTED BUDGET	FY 2025-26 ADOPTED BUDGET
REVENUES				
1300 - CITY MANAGER	-	-	\$53,250	-
1400 - HUMAN RESOURCES	\$204,810	\$2,070	-	-
1500 - ECONOMIC DEVELOPMENT	\$10,000	\$5,280	\$53,250	-
1600 - FINANCE	\$126,381	\$45,952	\$36,778	\$3,100
2100 - POLICE SUPPORT	\$75,906	\$164,937	\$161,013	\$165,600
2125 - CODE ENFORCEMENT	-	-	-	\$70,000
2150 - DISPATCH	-	-	-	\$209,475
2200 - POLICE FIELD OPERATIONS	\$1,183,613	\$1,876,279	\$379,600	\$231,700
2400 - ANIMAL SERVICES	-	\$76,256	\$185,200	\$98,200
2500 - FIRE ADMINISTRATION	\$465	\$688	\$750	\$1,000
2525 - FIRE OPERATIONS	\$1,376,556	\$732,047	\$100,000	\$270,000
2550 - FIRE PREVENTION	\$23,766	\$65,681	\$68,095	\$62,600
3100 - PLANNING	\$150,264	\$106,458	\$163,893	\$88,735
3200 - BUILDING INSPECTION	\$446,472	\$598,816	\$738,099	\$815,000
4100 - RECREATION	\$15,251	\$12,513	\$21,850	\$26,604
4200 - SENIOR CITIZENS	\$19,989	\$20,145	\$21,300	\$15,635
4300 - CULTURAL ARTS	\$33,284	\$43,009	\$50,000	\$45,000
4500 - SENIOR CENTER-NUTRITION	\$25,000	\$61,513	\$57,000	\$55,000
4700 - RECREATION-SPORTS	\$25,064	\$24,820	\$32,000	\$24,800
5100 - ENGINEERING	\$166,276	\$137,486	\$152,750	\$613,000
5300 - PUBLIC WORKS-PARKS	\$34,000	\$138,646	\$71,250	\$121,000
5400 - PUBLIC WORKS-STREETS	\$627	\$214	-	\$3,500
0000 - NON-DEPARTMENTAL REVENUE	\$29,240,062	\$18,272,422	\$17,010,011	\$17,542,369
9900 - GENERAL-NON DEPARTMENTAL	-	\$917,488	-	-
REVENUES TOTAL	\$33,157,785	\$23,302,722	\$19,356,089	\$20,462,318
EXPENSES				
1100 - CITY COUNCIL	\$156,385	\$123,307	\$145,043	\$144,576
1200 - CITY ATTORNEY	\$165,565	\$261,283	\$200,000	\$200,000
1300 - CITY MANAGER	\$801,708	\$575,989	\$608,981	\$733,850
1400 - HUMAN RESOURCES	\$1,138,567	\$1,173,593	\$704,464	\$941,564
1500 - ECONOMIC DEVELOPMENT	\$171,018	\$287,290	\$287,356	\$86,999
1525 - GRANTS MANAGEMENT	-	-	-	\$30,761
1600 - FINANCE	\$1,498,844	\$1,049,434	\$908,821	\$1,009,396
1700 - CITY CLERK	\$515,174	\$294,109	\$252,112	\$209,621
2100 - POLICE SUPPORT	\$2,838,400	\$1,631,298	\$2,425,381	\$1,745,563
2125 - CODE ENFORCEMENT	-	-	-	\$204,266
2150 - DISPATCH	-	-	-	\$861,143
2200 - POLICE FIELD OPERATIONS	\$9,379,163	\$7,337,810	\$4,303,204	\$3,905,033
2300 - POLICE ADMINISTRATION	\$583,505	\$488,457	\$420,806	\$520,309
2400 - ANIMAL SERVICES	-	\$350,955	\$529,016	\$588,206
2500 - FIRE ADMINISTRATION	\$672,675	\$382,376	\$410,254	\$361,248
2525 - FIRE OPERATIONS	\$5,839,374	\$3,907,212	\$3,881,929	\$3,539,324
2550 - FIRE PREVENTION	\$569,021	\$328,637	\$281,020	\$298,146
3100 - PLANNING	\$1,176,494	\$650,237	\$574,345	\$717,686
3200 - BUILDING INSPECTION	\$1,122,135	\$550,007	\$398,922	\$440,015
4100 - RECREATION	\$395,183	\$570,886	\$664,450	\$646,687
4200 - SENIOR CITIZENS	\$147,905	\$110,020	\$134,850	\$185,890
4300 - CULTURAL ARTS	\$220,548	\$181,314	\$175,652	\$94,342
4500 - SENIOR CENTER-NUTRITION	\$171,988	\$165,785	\$152,101	\$171,130
4700 - RECREATION-SPORTS	\$150,690	\$121,697	\$119,254	\$131,115
5100 - ENGINEERING	\$506,744	\$573,567	\$466,384	\$408,515
5300 - PUBLIC WORKS-PARKS	\$1,938,072	\$1,290,008	\$1,249,903	\$1,375,689
5400 - PUBLIC WORKS-STREETS	\$79	\$511	-	-

City of Selma
Fiscal Year 2025-2026 Budget
General Fund Department Summary

	FY 2022-23 ACTUALS	FY 2023-24 ACTUALS	FY 2024-25 ADOPTED BUDGET	FY 2025-26 ADOPTED BUDGET
0000 - NON-DEPARTMENTAL REVENUE	\$257,984	\$129,000	\$149,000	\$513,249
9600 - INT. SVC. - DATA PROCESSING	\$16,870	\$25,876	-	-
9900 - GENERAL-NON DEPARTMENTAL	\$339,233	\$341,983	\$1,832,524	\$353,243
EXPENSES TOTAL	\$30,773,324	\$22,902,641	\$21,275,772	\$20,417,565

City of Selma
Fiscal Year 2025-2026 Budget

General Fund Revenue Summary by Type

	FY 2022-23 ACTUALS	FY 2023-24 ACTUALS	FY 2024-25 ADOPTED BUDGET	FY 2025-26 ADOPTED BUDGET
REVENUES				
TAXES				
400.000.000 - TAXES-SECURED CURRENT	\$2,050,282	\$2,134,263	\$2,301,020	\$2,420,000
400.000.001 - RDA ADMIN FEE	(\$430,097)	(\$461,862)	(\$485,842)	(\$490,000)
400.100.000 - VLF IN LIEU OF PROPERTY TAX	\$2,451,582	\$2,572,951	\$2,598,000	\$2,720,000
400.200.000 - SUCCESSOR AGENCY (RESIDUAL PROPERTY)	\$213,369	\$333,682	\$213,369	\$300,000
401.000.000 - TAXES-UNSECURED CURRENT	\$102,642	\$104,746	\$90,000	\$120,000
402.000.000 - TAXES-PRIOR YEAR	\$3,432	\$10,136	\$8,000	\$8,000
403.000.000 - TAXES-SUPPLEMENTAL	\$48,050	\$58,380	\$40,000	\$50,000
404.000.000 - TAXES-REAL PROPERTY TRANSFER	\$38,544	\$41,044	\$40,000	\$40,000
410.000.000 - SALES & USE TAX	\$9,344,694	\$8,587,725	\$9,042,000	\$9,050,000
413.000.000 - MOTOR VEHICLE IN-LIEU TAX	\$25,335		\$25,000	\$40,000
417.000.000 - HOMEOWNER'S EXEMPTION	\$14,096	\$15,136	\$14,999	\$15,000
TAXES TOTAL	\$13,861,930	\$13,396,201	\$13,886,546	\$14,273,000
GRANTS				
424.000.000 - GRANT REVENUE	\$26,451	\$119,422	\$106,250	\$5,000
424.000.001 - PG&E GRANT	\$3,000	\$4,100	\$4,100	\$4,100
424.000.100 - SENIOR NUTRITION-FMAA	-	-	\$20,000	\$20,000
GRANTS TOTAL	\$29,451	\$123,522	\$130,350	\$29,100
FRANCHISE FEES				
430.000.000 - FRANCHISE FEE-CABLE TV	\$102,572	\$69,952	\$95,000	\$95,000
430.100.000 - FRANCHISE FEE-CAL WATER	\$122,179	\$106,830	\$110,000	\$135,000
431.000.000 - FRANCHISE FEE-SKF	\$179,298	\$187,023	\$180,000	\$205,000
432.000.000 - FRANCHISE FEE-PG&E	\$197,261	\$206,128	\$200,000	\$205,000
432.050.000 - FRANCHISE FEE-SO CAL GAS	\$10,371	\$12,660	\$11,000	\$13,000
434.000.000 - FRANCHISE FEE-GARB RESIDENTIAL	\$239,973	\$248,861	\$196,896	\$220,000
434.010.000 - FRANCHISE FEE-GARB COMMERCIAL	\$237,223	\$249,651	\$207,123	\$215,000
434.020.000 - FRANCHISE FEE-GARB EDUCATION	\$6,135	\$6,198	\$4,893	\$5,500
434.030.000 - FRANCHISE FEE-ADMIN FEE	\$9,483	\$9,527	\$82,524	\$9,500
434.040.000 - FRANCHISE MONITORING & ASSISTANCE	-	\$75,000	-	\$77,070
FRANCHISE FEES TOTAL	\$1,104,496	\$1,171,830	\$1,087,436	\$1,180,070
TRANSIT OCCUPANCY TAX				
435.000.000 - TRANSIENT OCCUPANCY TAX	\$506,777	\$594,062	\$596,000	\$600,000
TRANSIT OCCUPANCY TAX TOTAL	\$506,777	\$594,062	\$596,000	\$600,000
LICENSES & PERMITS				
440.000.000 - BUSINESS LICENSE-TAX	\$192,498	\$205,537	\$165,000	\$200,000
440.100.000 - BUSINESS LICENSE-APPLICATON FEE	\$7,175	\$9,185	\$11,151	\$8,850
440.200.000 - BUSINESS LICENSE-ADMIN FEE	\$37,255	\$37,072	\$30,565	\$33,000
440.300.000 - BUSINESS LICENSE-ADA FEE	\$4,457	\$4,488	\$3,200	\$4,000
441.000.000 - ANIMAL LICENSES	\$2,755	\$2,070	\$2,500	-
442.000.000 - BUILDING PERMITS	\$110,391	\$304,525	\$346,999	\$450,000
442.010.000 - PLUMBING PERMITS	\$6,258	\$5,245	\$3,000	\$5,000
442.020.000 - ELECTRICAL PERMITS	\$26,093	\$6,772	\$7,000	\$7,000
442.030.000 - MECHANICAL PERMITS	\$9,306	\$7,458	\$6,500	\$9,000
442.100.000 - BUILDING PERMIT TECHNOLOGY FEE	-	\$2,783	-	\$8,500
444.000.000 - ENCROACHMENT PERMITS	\$39,260	\$39,520	\$34,000	\$45,000
446.000.000 - STREET BLOCKING PERMITS	\$80	\$391	\$250	\$4,000
448.000.000 - YARD SALE PERMITS	\$21,070	\$20,380	\$17,000	\$18,000
448.200.000 - FIREWORKS PERMITS	\$1,241	\$1,606	\$1,995	\$1,500
449.000.000 - OTHER LICENSES & PERMITS	-	-	-	\$1,000
LICENSES & PERMITS TOTAL	\$457,838	\$647,031	\$629,160	\$794,850
OTHER				
436.050.000 - CONCESSION-SHAFER	-	\$2,209	\$2,500	\$1,500
481.000.000 - RETURN CHECK CHARGE	\$65	\$40	\$100	\$100
482.010.000 - MISCELLANEOUS REVENUE	\$88,625	\$93,061	\$328,710	\$31,300

City of Selma
Fiscal Year 2025-2026 Budget

General Fund Revenue Summary by Type

	FY 2022-23 ACTUALS	FY 2023-24 ACTUALS	FY 2024-25 ADOPTED BUDGET	FY 2025-26 ADOPTED BUDGET
482.010.001 - CREDIT CARD REBATES	-	-	-	\$16,000
482.010.002 - RECYCLING REFUND	-	-	-	\$2,000
482.010.003 - MOTOR VEHICLE FUEL REFUND	-	-	-	\$200
482.010.004 - SIGNAGE FEE	-	-	-	\$8,000
482.020.700 - DONATIONS-ANIMAL SERVICES	-	\$5,350	\$10,000	\$2,000
482.040.000 - STRUCTURE DEMOLITION	\$1,800	\$1,055	\$1,000	\$1,000
482.060.000 - ASSET FORFEITURE REVENUE	-	\$2,664	-	-
483.000.001 - PROCEEDS FROM LONG-TERM DEBT	\$286,639	\$356,818	-	-
484.000.000 - WITNESS FEES	\$550	-	-	\$600
OTHER TOTAL	\$377,679	\$461,197	\$342,310	\$62,700
CHARGES FOR SERVICES				
450.300.000 - PLAN CHECK-BUILDING	\$225,690	\$264,854	\$362,000	\$330,000
450.310.000 - PLAN CHECK-COMMERCIAL	\$4,370	\$11,546	\$12,000	\$12,000
450.320.000 - PLAN CHECK-GRADING	\$21,530	\$19,075	\$20,000	\$25,000
450.325.000 - PLAN CHECK-RESIDENTIAL	\$2,310	\$8,910	\$10,000	\$10,000
450.330.000 - PLAN CHECK-PUBLIC IMPROVEMENTS	-	\$3,550	\$10,000	\$25,000
450.420.000 - BLDG STDS ADMIN FEE	\$117	\$254	\$250	\$250
451.200.000 - INSPECTION-GRADING	-	\$1,585	\$20,000	\$20,000
451.300.000 - FINAL PAR/TRACT MAP	\$3,105	\$17,660	\$12,000	\$12,000
451.330.000 - PUBLIC IMPROVEMENT INSPECTION	-	\$36,147	\$50,000	\$476,000
452.240.000 - BUSINESS FIRE INSPECTION FEE	\$16,337	\$30,624	\$30,000	\$30,000
453.300.000 - LANDSCAPE PIONEER VILLAGE	\$30,000	\$30,000	\$30,000	\$30,000
453.600.000 - WEED ABATEMENT	\$4,000	-	-	-
454.100.000 - ANNEXATION FEE	\$7,020	\$7,020	\$7,020	\$7,020
454.200.000 - CONDITIONAL USE REVIEW	\$17,880	\$17,880	\$13,410	\$9,530
454.250.000 - DEVELOPMENT AGREEMENT REVIEW	-	\$5,000	-	\$5,000
454.260.000 - PLANNED UNIT DEVELOPMENT	\$2,543	-	-	-
454.300.000 - ENVIRONMENTAL ASSESSMENT	\$1,560	\$780	-	\$500
454.400.000 - GENERAL PLAN REVIEW & REVISION	\$9,920	\$4,960	\$12,018	\$6,000
454.450.000 - HOME OCCUPATION PERMIT REVIEW	\$3,640	\$5,460	\$3,500	\$500
454.550.000 - LOT LINE ADJ REVIEW	\$2,070	\$4,180	\$11,330	\$9,830
454.565.000 - PRELIMINARY MAP REVIEW FEE	-	\$10,650	-	\$8,000
454.570.000 - MINOR MOD	\$4,390	-	-	-
454.650.000 - SIGN PLAN REVIEW	\$6,492	\$5,311	\$2,950	\$3,500
454.660.000 - SITE PLAN REVIEW	\$40,394	\$17,843	\$27,755	\$15,000
454.705.000 - TENTATIVE PARCEL MAP REVIEW	\$2,985	-	\$7,660	-
454.710.000 - TENTATIVE TRACT MAP REVIEW	\$15,945	\$14,490	\$21,735	\$13,000
454.800.000 - VARIANCE REVIEW	-	-	\$4,175	\$4,175
454.900.000 - ZONE CHANGE	\$8,680	\$13,640	\$14,880	\$7,500
454.905.000 - ZONING CONFORMANCE LETTER	\$295	\$1,180	-	\$1,180
455.100.000 - ANIMAL SERVICES ADOPTON FEES	-	\$200	\$1,200	\$2,000
455.101.000 - ANIMAL CONTROL FEE	-	\$135	\$15,000	\$3,000
455.102.000 - SPAY & NEUTER FEE	-	\$2,000	\$36,000	\$200
455.300.000 - DUI-ACCIDENT/INCIDENT INVEST'N	\$7,660	\$9,700	\$9,000	\$5,000
455.320.000 - TOWING FEES	\$19,360	\$28,400	\$20,000	\$30,000
455.410.000 - FINGERPRINT/RECORD CHECK	\$300	-	-	-
455.440.000 - TRANSPORTATION PERMIT	\$1,036	\$600	\$1,000	\$1,500
455.550.000 - SPECIAL EVENT	\$9,417	\$6,186	\$23,000	\$21,000
455.610.000 - MISC VEHICLE INSPECT.	\$2,495	\$90	\$100	\$200
455.620.000 - VEHICLE RELEASE PROCESSING	\$630	\$630	\$1,000	\$2,500
455.640.000 - VEHICLE STORAGE FEE	\$40,100	\$49,545	\$40,000	\$55,000
456.100.000 - FIELD LIGHTING	\$1,700	\$2,570	\$3,000	\$1,600
456.150.000 - BALL FIELD RENTAL	\$11,750	\$4,205	\$5,000	\$1,500
456.330.000 - ADULT SPORTS	\$6,415	\$4,500	\$5,000	\$2,700
456.340.000 - YOUTH SPORTS	\$5,199	\$13,545	\$19,000	\$13,000

City of Selma
Fiscal Year 2025-2026 Budget

General Fund Revenue Summary by Type

	FY 2022-23 ACTUALS	FY 2023-24 ACTUALS	FY 2024-25 ADOPTED BUDGET	FY 2025-26 ADOPTED BUDGET
456.340.001 - T-BALL REGISTRATIONS	-	-	-	\$6,000
456.345.000 - ART CENTER CLASSES	\$33,284	\$43,009	\$50,000	\$45,000
456.500.000 - PROGRAM REVENUE	-	-	\$7,000	\$5,104
456.800.000 - NUTRITION DONATION-KAISER	\$25,000	\$50,220	\$25,000	\$25,000
456.810.000 - NUTRITION DONATION-MEALS	-	\$11,293	\$12,000	\$10,000
456.900.000 - SENIOR TRIPS	\$19,989	\$20,145	\$21,300	\$10,835
457.000.000 - SUSD SRO CONTRACT	\$62,176	\$147,643	\$145,000	\$150,000
457.010.000 - PARLIER DISPATCH CONTRACT	\$79,167	\$193,959	\$199,500	\$209,475
457.020.000 - SERVICE CONTRACTS REVENUE	-	-	\$78,000	\$78,000
457.100.000 - SUSD SRO OVERTIME	-	\$14,542	-	\$15,000
459.100.000 - REPORT CHARGES	\$13,345	\$16,925	\$15,750	\$16,000
459.225.000 - LOST INSPECTION CARD	\$350	\$25	-	-
459.250.000 - RECORDS STORAGE FEE	\$6,248	\$624	\$750	-
459.300.000 - RECORDS RESEARCH SERVICE	\$15	-	-	-
CHARGES FOR SERVICES TOTAL	\$776,909	\$1,153,288	\$1,415,283	\$1,770,599
FINES, FORFEITURES & PENALTIES				
461.000.000 - COURT FINES	\$38,708	\$44,843	\$30,000	\$45,000
462.000.000 - PARKING FINES	\$24,722	\$11,834	\$10,000	\$6,000
463.000.000 - CIVIL COURT FINES	-	\$93	-	-
464.000.000 - ADMIN CITATIONS	\$53,235	\$28,035	\$31,500	\$133,000
FINES, FORFEITURES & PENALTIES TOTAL	\$116,665	\$84,805	\$71,500	\$184,000
USE OF MONEY & PROPERTY				
470.000.000 - INTEREST INCOME	\$214,891	\$385,196	\$206,405	\$250,000
472.015.000 - CELL TOWER RENTAL	\$14,956	\$11,984	\$20,000	\$20,000
472.020.000 - RENTAL OF SALAZAR CENTER	\$5,749	-	-	-
472.030.000 - PARK FACILITIES RENTAL	\$2,752	\$1,000	\$500	\$400
472.035.000 - RENTAL OF PICNIC SHELTERS	\$5,250	\$4,645	\$4,500	\$5,600
472.060.000 - RENTAL OF EVENT BOOTH	\$1,500	\$1,990	\$2,350	\$1,000
USE OF MONEY & PROPERTY TOTAL	\$245,097	\$404,815	\$233,755	\$277,000
REIMBURSEMENTS				
475.000.000 - REIMBURSEMENTS	\$478,944	\$158,219	\$40,000	\$271,000
475.100.000 - P.O.S.T. REIMBURSEMENT	\$3,321	\$11,599	\$12,000	\$15,000
475.200.000 - CAL WATER REIMBURSEMENT	\$2,640	\$8,535	\$1,749	\$3,999
REIMBURSEMENTS TOTAL	\$484,904	\$178,353	\$53,749	\$289,999
OTHER FINANCING SOURCES				
490.220.000 - OPERATING TRANSFERS IN	\$15,196,037	\$5,087,619	\$910,000	\$1,001,000
OTHER FINANCING SOURCES TOTAL	\$15,196,037	\$5,087,619	\$910,000	\$1,001,000
REVENUES TOTAL	\$33,157,785	\$23,302,722	\$19,356,089	\$20,462,318

General Fund



City of Selma
Fiscal Year 2025-2026 Budget

General Fund Department 0000 - Non-Departmental

	FY 2022-23 ACTUALS	FY 2023-24 ACTUALS	FY 2024-25 ADOPTED BUDGET	FY 2025-26 ADOPTED BUDGET
EXPENSES				
MAINTENANCE & OPERATIONS				
600.133.000 - MISCELLANEOUS EXPENSE	\$29,429	-	-	-
600.201.000 - BAD DEBT	\$19,591	-	-	-
MAINTENANCE & OPERATIONS TOTAL	\$49,020	-	-	-
TRANSFERS/OTHER				
791.000.000 - TRANSFERS OUT	\$208,964	\$129,000	\$149,000	\$513,249
TRANSFERS/OTHER TOTAL	\$208,964	\$129,000	\$149,000	\$513,249
0000 - NON-DEPARTMENTAL TOTAL	\$257,984	\$129,000	\$149,000	\$513,249
EXPENSES TOTAL	\$257,984	\$129,000	\$149,000	\$513,249

City Council

Mission

The mission of the City Council is to guide and direct the policies of the City, provide strong community leadership in the public interest of Selma, and be responsible and responsive to the citizens who elected them.

Services

- Review and approve the annual budget.
- Establish policies and regulations.
- Establish long and short-term objectives and priorities.
- Communicate policies and programs to residents.
- Respond to constituent needs and complaints.
- Represent the community to other levels of government.
- Appoint and evaluate the performance of City Manager and City Attorney.

Accomplishments for Fiscal Year 2024-2025

- Direct and adopt policies for more efficient and beneficial operation of the City, including Special Events, Public Facilities, Economic Development, and other policies.
- Continue to support Staff in critical projects of benefit to the Selma community.
- Continue to develop policies that enhance the financial strength, development, and quality of life of the City.
- Continue to engage citizens and other legislators in order to respond to the needs of the community and further the public interest in Selma.

Objectives for Fiscal Year 2025-2026

- Direct and adopt policies for more efficient and beneficial operation of the City, including Special Events, Public Facilities, Economic Development, and other policies.
- Hire permanent City Manager.

City of Selma
Fiscal Year 2025-2026 Budget

General Fund Department 1100 - City Council

	FY 2022-23 ACTUALS	FY 2023-24 ACTUALS	FY 2024-25 ADOPTED BUDGET	FY 2025-26 ADOPTED BUDGET
EXPENSES				
PERSONNEL				
500.110.000 - SALARIES FULL TIME	\$161	(\$341)	-	-
500.120.000 - SALARIES PART TIME	\$18,000	\$18,000	\$18,000	\$18,000
510.210.000 - FICA	\$1,138	\$1,138	\$1,116	\$1,116
510.215.000 - MEDICARE	\$266	\$266	\$261	\$261
510.220.000 - HEALTH INSURANCE-EMPLOYER	\$76,819	\$36,835	-	-
510.222.000 - HEALTH BENEFITS EXPENSE	-	\$26,226	\$41,627	\$53,226
510.225.000 - LIFE INSURANCE	\$1,358	\$1,591	\$1,476	\$1,476
510.230.000 - UNEMPLOYMENT INSURANCE	-	-	\$90	\$45
510.236.000 - CELL PHONE STIPEND	\$360	\$360	\$360	\$360
PERSONNEL TOTAL	\$98,101	\$84,076	\$62,930	\$74,484
MAINTENANCE & OPERATIONS				
600.100.000 - OFFICE SUPPLIES	-	-	-	\$800
600.210.000 - PUBLICATIONS	-	-	-	\$300
600.250.000 - SUPPLIES	\$1,113	\$1,784	\$750	\$900
600.400.000 - PROFESSIONAL SERVICES	\$15,789	\$16	\$15,000	\$5,000
610.900.000 - MEMBERSHIP, DUES & SUBSCRIPTIONS	\$336	-	\$10,000	\$11,000
610.920.000 - TRAVEL, CONFERENCE & MEETING	\$4,083	\$75	\$21,687	\$20,000
MAINTENANCE & OPERATIONS TOTAL	\$21,321	\$1,875	\$47,437	\$38,000
ALLOCATED COSTS				
620.200.000 - INTERNAL CHARGE-BUILDING	\$16,641	\$13,866	\$14,314	\$10,412
620.500.000 - INTERNAL CHARGE-GEN OVERHEAD	\$1,554	\$1,452	\$1,500	-
620.600.000 - INTERNAL CHARGE-DATA PROCESSING	\$18,768	\$22,039	\$18,862	\$21,680
ALLOCATED COSTS TOTAL	\$36,963	\$37,357	\$34,676	\$32,092
1100 - CITY COUNCIL TOTAL	\$156,385	\$123,307	\$145,043	\$144,576
EXPENSES TOTAL	\$156,385	\$123,307	\$145,043	\$144,576

City Attorney

Mission

To act as the City's legal advisor and representative in all matters, including in-court representation, affecting the City, its officials or employees in a manner that best advances the goals, objectives, purposes, and policies established or authorized by the City Council of the City of Selma, consistent with applicable standards of ethical and professional behavior, as prescribed by law.

Services

- Attendance at all City Council and Planning Commission meetings.
- Develop review and approve all staff reports, resolutions, ordinances, contracts, transactional and other legal documents provided to Council or any city Commission or affecting the City of Selma's legal relations with others.
- Provide legal advice, services or legal representation to City Council, City officials and employees in matters affecting the City of Selma and monitor legal matters affecting the city assigned to outside legal counsel.

Accomplishments for Fiscal Year 2024-2025

- Assisted City Staff in development of resolutions, ordinances and other actions taken by the City Council or Commission members and advised City officials and employees on legal matters affecting the City of Selma.

Objectives for Fiscal Year 2025-2026

- Continuously provide advice and assistance to and representation of City officials and employees with respect to resolutions, ordinances or other actions taken by City Council or a City Commission, develop or assist in development of contracts and transactional documents and other legal documents affecting the City of Selma.

Objectives for Fiscal Year 2025-2026

- Strengthen organizational accountability and performance by implementing clearer reporting structures and aligning department goals with City Council priorities.
- Enhance transparency and public trust through consistent communication, timely public reporting, and expanded access to City data and information.
- Support sound fiscal management by working with departments to implement long-term financial planning and cost-saving strategies.
- Advance strategic planning initiatives by coordinating cross-departmental efforts to deliver on the City Council's priorities.
- Promote professional development and succession planning across all departments to ensure operational stability and leadership continuity.

City of Selma
Fiscal Year 2025-2026 Budget

General Fund Department 1200 - City Attorney

	FY 2022-23 ACTUALS	FY 2023-24 ACTUALS	FY 2024-25 ADOPTED BUDGET	FY 2025-26 ADOPTED BUDGET
EXPENSES				
MAINTENANCE & OPERATIONS				
600.400.100 - LEGAL FEES	\$165,565	\$261,283	\$200,000	\$200,000
MAINTENANCE & OPERATIONS TOTAL	\$165,565	\$261,283	\$200,000	\$200,000
1200 - CITY ATTORNEY TOTAL	\$165,565	\$261,283	\$200,000	\$200,000
EXPENSES TOTAL	\$165,565	\$261,283	\$200,000	\$200,000

City Manager

Mission

The City Manager reports to the City Council and is responsible for the day-to-day operations of the City. The City Manager provides the Council with recommendations for sound policy and decision-making. The City Manager executes the policies adopted by the Council and ensures that all Departments work towards the goals established by the Council.

Services

- Ensures the policies and priorities adopted by the City Council are implemented through City-wide strategic planning and budget development.
- Provide leadership, direction and support to City staff and consultants to further the objectives of the City and provide high-quality service.
- Make the office of the City Manager accessible to citizens and employees.

Accomplishments for Fiscal Year 2024-2025

- Continue to develop effective communication with all members of the City Council.
- Working in coordination with Directors and Managers, improve the operational capabilities of the City, foster professional development of staff, and implement Council priorities.
- Develop a pipeline of high-performing employees and recruits ready to step into key leadership positions.
- Ensure continual compliance with the City's established policies and recommend new and updated policies to the City Council when appropriate or required by law.
- Continue to identify economic development opportunities to raise the City of Selma's profile regionally and statewide.
- Develop a fiscally responsible annual budget that reflects the Council's priorities and provides for operational efficiency, transparency, and accountability.
- Establish and maintain positive and professional relationships with developers, regional partners, and consultants to encourage and facilitate development.

Objectives for Fiscal Year 2025-2026

- Strengthen organizational accountability and performance by implementing clearer reporting structures and aligning department goals with City Council priorities.
- Enhance transparency and public trust through consistent communication, timely public reporting, and expanded access to City data and information.
- Support sound fiscal management by working with departments to implement long-term financial planning and cost-saving strategies.
- Advance strategic planning initiatives by coordinating cross-departmental efforts to deliver on the City Council's priorities.
- Promote professional development and succession planning across all departments to ensure operational stability and leadership continuity.

City of Selma
Fiscal Year 2025-2026 Budget

General Fund Department 1300 - City Manager

	FY 2022-23 ACTUALS	FY 2023-24 ACTUALS	FY 2024-25 ADOPTED BUDGET	FY 2025-26 ADOPTED BUDGET
EXPENSES				
PERSONNEL				
500.110.000 - SALARIES FULL TIME	\$268,153	\$274,762	\$290,151	\$396,781
500.130.000 - OVERTIME	\$3,901	\$7,976	-	-
500.135.000 - SAL-S/L INCENT & VAC CASH OUT	-	\$232	-	-
500.150.000 - DEFERRED COMPENSATION	\$11,575	\$11,575	\$5,000	\$5,000
510.210.000 - FICA	\$13,553	\$13,818	\$13,568	\$20,446
510.215.000 - MEDICARE	\$3,957	\$4,233	\$4,208	\$5,754
510.220.000 - HEALTH INSURANCE-EMPLOYER	\$25,884	\$15,052	-	-
510.222.000 - HEALTH BENEFITS EXPENSE	-	\$11,786	\$22,934	\$58,445
510.225.000 - LIFE INSURANCE	\$465	\$602	\$561	\$827
510.230.000 - UNEMPLOYMENT INSURANCE	\$903	\$1,188	\$1,451	\$992
510.236.000 - CELL PHONE STIPEND	\$2,040	\$2,040	\$2,220	\$1,500
510.237.000 - CAR ALLOWANCE	\$6,000	\$6,000	\$6,000	\$6,000
520.310.000 - CALPERS-EMPLOYER	\$330,944	\$15,992	\$22,835	\$25,770
PERSONNEL TOTAL	\$667,376	\$365,256	\$368,928	\$521,515
MAINTENANCE & OPERATIONS				
600.100.000 - OFFICE SUPPLIES	-	\$62	-	\$1,000
600.133.000 - MISCELLANEOUS EXPENSE	-	-	\$30,000	-
600.250.000 - SUPPLIES	\$3,541	\$3,072	\$1,800	\$2,000
600.400.000 - PROFESSIONAL SERVICES	\$41,512	\$56,570	\$76,500	\$76,500
600.470.000 - SOFTWARE LICENSE AGREEMENTS	-	-	\$15,000	\$15,000
600.600.000 - LEASE PAYMENTS	-	-	\$818	\$860
610.000.000 - EMPLOYEE APPRECIATION	\$1,245	\$1,444	\$5,000	\$5,000
610.400.000 - SPECIAL DEPARTMENTAL EXPENSE	\$1,743	\$1,041	\$2,500	\$2,500
610.900.000 - MEMBERSHIP, DUES & SUBSCRIPTIONS	\$19,644	\$22,840	-	\$6,000
610.920.000 - TRAVEL, CONFERENCE & MEETING	\$18,288	\$5,137	\$10,000	\$13,000
630.100.000 - TELEPHONE	-	-	-	\$500
MAINTENANCE & OPERATIONS TOTAL	\$85,972	\$90,167	\$141,618	\$122,360
ALLOCATED COSTS				
620.200.000 - INTERNAL CHARGE-BUILDING	\$3,328	\$4,499	\$6,512	\$4,165
620.300.000 - INTERNAL CHARGE-INSURANCE	\$39,090	\$52,940	\$56,554	\$54,666
620.500.000 - INTERNAL CHARGE-GEN OVERHEAD	\$311	\$581	-	-
620.600.000 - INTERNAL CHARGE-DATA PROCESSING	\$5,631	\$22,039	\$17,081	\$13,008
ALLOCATED COSTS TOTAL	\$48,360	\$80,059	\$80,147	\$71,839
CAPITAL OUTLAY				
700.200.000 - EQUIPMENT	-	-	\$150	-
CAPITAL OUTLAY TOTAL	-	-	\$150	-
TRANSFERS/OTHER				
791.000.000 - TRANSFERS OUT	-	\$40,506	\$18,138	\$18,136
TRANSFERS/OTHER TOTAL	-	\$40,506	\$18,138	\$18,136
1300 - CITY MANAGER TOTAL	\$801,708	\$575,989	\$608,981	\$733,850
EXPENSES TOTAL	\$801,708	\$575,989	\$608,981	\$733,850

Human Resources

Mission

The Human Resources Division is dedicated to delivering responsive and comprehensive employment, personnel, and risk management services to the City's leadership and workforce. In addition, the division serves as a resource for external customers and job applicants by providing accurate information and assistance. Human Resources is committed to attracting, developing, and retaining a highly qualified and diverse workforce that supports the City of Selma's mission and operational goals.

Services

- Employee/Employer/Labor Relations
- Recruitment and Selection
- Classification and Compensation
- Employee Training and Development
- Performance Management
- Personnel Policy Development and Implementation
- Health and Employee/Retiree Benefit Administration
- Property and Vehicle Insurance
- Liability Claims
- Risk Management Administration
- Workers' Compensation Program
- Regulatory Reporting and Recordkeeping

Goals & Objectives

- Implement salary and benefit adjustments for all Bargaining Units, Department Heads, and unrepresented employees.
- Review and update Human Resources Department procedures.
- Develop Standard Operating Procedures (SOPs) and complete cross-training across all departments.
- Evaluate and enhance the City's recruitment and employee orientation processes.
- Reduce organizational risk through comprehensive analysis and mitigation strategies.
- Partner with the City Manager and Department Heads to deliver HR solutions that support organizational goals and enhance operational effectiveness.

City of Selma
Fiscal Year 2025-2026 Budget

General Fund Department 1400 - Human Resources

	FY 2022-23 ACTUALS	FY 2023-24 ACTUALS	FY 2024-25 ADOPTED BUDGET	FY 2025-26 ADOPTED BUDGET
EXPENSES				
PERSONNEL				
500.110.000 - SALARIES FULL TIME	\$86,653	\$147,164	\$256,312	\$416,394
500.130.000 - OVERTIME	\$8,742	\$394	\$4,000	\$3,700
500.135.000 - SAL-S/L INCENT & VAC CASH OUT	\$7,427	-	-	-
500.150.000 - DEFERRED COMPENSATION	\$1,913	\$3,650	\$6,820	\$11,380
510.210.000 - FICA	\$6,203	\$9,286	\$15,220	\$25,700
510.215.000 - MEDICARE	\$1,451	\$2,172	\$3,560	\$6,011
510.220.000 - HEALTH INSURANCE-EMPLOYER	\$11,192	\$14,244	-	-
510.222.000 - HEALTH BENEFITS EXPENSE	-	\$13,733	\$50,861	\$115,495
510.225.000 - LIFE INSURANCE	\$277	\$603	\$741	\$1,339
510.230.000 - UNEMPLOYMENT INSURANCE	\$255	\$605	\$1,228	\$1,037
510.237.000 - CAR ALLOWANCE	-	\$2,813	\$4,001	\$4,001
520.310.000 - CALPERS-EMPLOYER	\$156,460	\$19,899	\$27,292	\$41,022
PERSONNEL TOTAL	\$280,573	\$214,562	\$370,035	\$626,079
MAINTENANCE & OPERATIONS				
600.100.000 - OFFICE SUPPLIES	-	\$413	\$500	\$1,000
600.113.000 - PUBLICATIONS	\$122	-	-	-
600.120.000 - POSTAGE	\$115	\$234	\$200	\$700
600.130.000 - PRINTING	-	-	\$400	\$400
600.133.000 - MISCELLANEOUS EXPENSE	-	\$475,000	-	-
600.200.000 - ADVERTISING	\$2,218	-	-	-
600.250.000 - SUPPLIES	\$342	\$4,815	\$2,850	\$3,950
600.400.000 - PROFESSIONAL SERVICES	\$319,654	\$258,496	\$158,530	\$80,421
600.400.100 - LEGAL FEES	\$184,437	\$73,905	\$60,000	\$75,000
600.424.000 - EXAMS, PHYSICAL-PSYCHOLOGICAL	\$6,815	\$6,732	\$23,600	\$23,870
600.600.000 - LEASE PAYMENTS	-	-	\$1,636	\$2,579
610.900.000 - MEMBERSHIP, DUES & SUBSCRIPTIONS	\$2,368	\$244	\$4,025	\$4,040
610.915.000 - TRAINING & EDUCATION	\$2,631	\$659	\$2,225	\$2,200
610.920.000 - TRAVEL, CONFERENCE & MEETING	\$2,769	-	\$5,000	\$6,975
630.100.000 - TELEPHONE	-	\$386	\$504	\$410
MAINTENANCE & OPERATIONS TOTAL	\$521,470	\$820,883	\$259,470	\$201,545
ALLOCATED COSTS				
620.200.000 - INTERNAL CHARGE-BUILDING	\$3,328	\$3,636	\$7,802	\$12,495
620.300.000 - INTERNAL CHARGE-INSURANCE	\$13,775	\$42,430	\$48,187	\$75,559
620.500.000 - INTERNAL CHARGE-GEN OVERHEAD	\$311	\$581	-	-
620.600.000 - INTERNAL CHARGE-DATA PROCESSING	\$3,754	\$13,224	\$10,427	\$17,344
ALLOCATED COSTS TOTAL	\$21,168	\$59,871	\$66,416	\$105,398
CAPITAL OUTLAY				
700.250.000 - EQUIPMENT-SOFTWARE	\$315,357	\$5,965	-	-
CAPITAL OUTLAY TOTAL	\$315,357	\$5,965	-	-
DEBT SERVICE				
700.410.000 - LEASE PRINCIPAL	-	\$38,678	-	-
750.410.000 - LEASE INTEREST	-	\$7,165	-	-
DEBT SERVICE TOTAL	-	\$45,843	-	-
TRANSFERS/OTHER				
791.000.000 - TRANSFERS OUT	-	\$26,469	\$8,543	\$8,542
TRANSFERS/OTHER TOTAL	-	\$26,469	\$8,543	\$8,542
1400 - HUMAN RESOURCES TOTAL	\$1,138,567	\$1,173,593	\$704,464	\$941,564
EXPENSES TOTAL	\$1,138,567	\$1,173,593	\$704,464	\$941,564

Economic Development

Mission

The mission of the Economic Development Division is to improve the local economy and quality of life in Selma through programs and partnerships that support business development and retention along with both community and workforce development.

Services

- Coordinate project and business development across City departments.
- Provide supportive business services, including site selection, business recruitment, and business retention.
- Maintain data, information, and promotional materials that positively the City to the business and development communities.
- Attend events to promote the City of Selma and inform potential businesses or industries of the benefits of locating their operations to the City.
- Maximize effectiveness through partnerships including the Fresno County Economic Development Corporation (EDC), Five Cities Economic Development Authority, Selma Chamber of Commerce, Fresno County Office of Tourism, U.S. Small Business Administration, State Employment Development Department, the Governor's Office for Business and Economic Development, and California Association for Local Economic Development (CALED).

Accomplishments for Fiscal Year 2024-2025

- Downtown Business Improvement District (BID) support and coordination.
- Completion of the Downtown Strategic Plan.
- Administrative support of the Central Valley Training Center in collaboration with the Fresno County Economic Development Corporation and High Speed Rail Authority.
- Participated in the data gathering and initial meetings for the update of the Fresno County Comprehensive Economic Development Strategy

Objectives for Fiscal Year 2025-2025

- Strengthen Downtown Business District (BID) by organizing events, enhancing vitality, and fostering a sense of community downtown.
- Oversee implementation of the strategic projects of the Downtown Strategic Plan
- Adoption of Downtown Design Guidelines
- Increase marketing for the Arts Center and other community facilities.

- Attract new businesses to existing vacant properties throughout the community.
- Evaluate needs of Selma Business Community and promote incentives that support their expansion and attraction of new businesses.
- Continue to facilitate development projects and funding opportunities.
- Increase marketing and visibility of the City to potential investors.
- Assist in facilitation of key development projects, by securing resources for infrastructure improvements.
- Identify funding opportunities through grants and other resources to expand infrastructure, small business resources, and other City programs.

City of Selma
Fiscal Year 2025-2026 Budget

General Fund Department 1500 - Economic Development

	FY 2022-23 ACTUALS	FY 2023-24 ACTUALS	FY 2024-25 ADOPTED BUDGET	FY 2025-26 ADOPTED BUDGET
EXPENSES				
PERSONNEL				
500.110.000 - SALARIES FULL TIME	\$7,463	\$67,661	\$70,597	-
500.130.000 - OVERTIME	\$518	\$843	-	-
500.150.000 - DEFERRED COMPENSATION	-	\$1,750	\$2,100	-
510.210.000 - FICA	\$543	\$4,274	\$4,378	-
510.215.000 - MEDICARE	\$127	\$1,000	\$1,024	-
510.220.000 - HEALTH INSURANCE-EMPLOYER	\$277	\$3,837	-	-
510.222.000 - HEALTH BENEFITS EXPENSE	-	\$3,153	\$6,707	-
510.225.000 - LIFE INSURANCE	-	\$280	\$266	-
510.230.000 - UNEMPLOYMENT INSURANCE	\$22	\$173	\$353	-
510.236.000 - CELL PHONE STIPEND	\$60	-	-	-
520.310.000 - CALPERS-EMPLOYER	\$122,130	\$5,125	\$5,556	-
PERSONNEL TOTAL	\$131,140	\$88,095	\$90,981	-
MAINTENANCE & OPERATIONS				
600.100.000 - OFFICE SUPPLIES	-	-	\$300	\$300
600.120.000 - POSTAGE	-	-	\$500	-
600.215.000 - PROMOTIONAL PUB ED	-	\$2,215	\$8,000	\$6,000
600.250.000 - SUPPLIES	-	\$452	\$1,250	\$350
600.400.000 - PROFESSIONAL SERVICES	\$7,000	\$151,323	\$15,000	\$10,000
600.600.000 - LEASE PAYMENTS	-	-	-	\$860
610.900.000 - MEMBERSHIP, DUES & SUBSCRIPTIONS	\$11,163	\$9,895	\$36,200	\$2,460
610.901.000 - AGENCY FEES & CHARGES	-	-	-	\$35,000
610.915.000 - TRAINING & EDUCATION	-	-	\$2,250	\$1,500
610.920.000 - TRAVEL, CONFERENCE & MEETING	\$662	\$1,672	\$5,500	\$4,400
MAINTENANCE & OPERATIONS TOTAL	\$18,825	\$165,558	\$69,000	\$60,870
ALLOCATED COSTS				
620.200.000 - INTERNAL CHARGE-BUILDING	\$3,328	\$2,773	\$2,863	\$2,082
620.300.000 - INTERNAL CHARGE-INSURANCE	\$11,784	\$13,488	\$13,760	\$12,733
620.500.000 - INTERNAL CHARGE-GEN OVERHEAD	\$311	\$290	-	-
620.600.000 - INTERNAL CHARGE-DATA PROCESSING	\$5,631	\$4,408	\$3,773	\$4,336
ALLOCATED COSTS TOTAL	\$21,054	\$20,959	\$20,396	\$19,151
TRANSFERS/OTHER				
791.000.000 - TRANSFERS OUT	-	\$12,678	\$106,979	\$6,978
TRANSFERS/OTHER TOTAL	-	\$12,678	\$106,979	\$6,978
1500 - ECONOMIC DEVELOPMENT TOTAL	\$171,018	\$287,290	\$287,356	\$86,999
EXPENSES TOTAL	\$171,018	\$287,290	\$287,356	\$86,999

Grants Management

Mission

Responsible for identifying, securing, and administering grant funding that supports the City's strategic priorities, public services, and capital improvement projects. The department ensures compliance with all local, state, and federal grant requirements while maximizing external funding opportunities to supplement the City's budget. Through collaboration with departments, community partners, and funding agencies, the department works to expand Selma's capacity to deliver impactful programs, improve infrastructure, and enhance quality of life for residents. By promoting transparency, accountability, and strategic investment, the department aims to create a more resilient, equitable, and well-resourced community.

Services

- Identify, evaluate, and apply for local, state, and federal grant opportunities aligned with City priorities and community needs.
- Administer and manage active grant programs, ensuring compliance with all regulatory, fiscal, and reporting requirements.
- Coordinate with City departments to develop grant proposals that support infrastructure improvements, public safety, community services, and sustainability initiatives.
- Prepare and submit all required performance and financial reports to funding agencies in a timely and accurate manner.
- Provide strategic analysis and tracking of grant-funded projects to ensure alignment with budget goals and maximize return on investment.
- Offer technical assistance and support to City staff and partner organizations in developing project scopes, budgets, and timelines for potential funding.
- Monitor grant deadlines and maintain a centralized grant database to enhance coordination and accountability across departments.

Accomplishments for Fiscal Year 2024-2025

- Currently administering 16 active grant applications, totaling \$14.03 million.
- Awarded 4 grant applications, totaling \$1.34 million.
- Submitted 7 new grant applications totaling \$3.03 million, awaiting decision of whether the application will be awarded or rejected, as of May 20, 2025.

- Actively reviewing, preparing applications, or evaluating submittal criteria for 6 grant applications, totaling at least \$125,000.

Objectives for Fiscal Year 2025-2026

- Enhance citywide coordination for grant identification and application to maximize funding opportunities across all departments.
- Develop a centralized grant tracking and reporting system to improve transparency, compliance, and audit readiness.
- Streamline internal processes for grant approval, budgeting, and reporting to improve efficiency and accountability.
- Increase the number and diversity of grant applications submitted to support key City initiatives, including infrastructure, public safety, and community development.

City of Selma
Fiscal Year 2025-2026 Budget

General Fund Department 1525 - Grants Management

	FY 2022-23 ACTUALS	FY 2023-24 ACTUALS	FY 2024-25 ADOPTED BUDGET	FY 2025-26 ADOPTED BUDGET
EXPENSES				
PERSONNEL				
500.120.000 - SALARIES PART TIME	-	-	-	\$21,262
510.210.000 - FICA	-	-	-	\$1,319
510.215.000 - MEDICARE	-	-	-	\$309
510.230.000 - UNEMPLOYMENT INSURANCE	-	-	-	\$54
520.310.000 - CALPERS-EMPLOYER	-	-	-	\$1,693
PERSONNEL TOTAL	-	-	-	\$24,637
MAINTENANCE & OPERATIONS				
600.100.000 - OFFICE SUPPLIES	-	-	-	\$300
610.915.000 - TRAINING & EDUCATION	-	-	-	\$1,000
610.920.000 - TRAVEL, CONFERENCE & MEETING	-	-	-	\$1,000
MAINTENANCE & OPERATIONS TOTAL	-	-	-	\$2,300
ALLOCATED COSTS				
620.300.000 - INTERNAL CHARGE-INSURANCE	-	-	-	\$3,824
ALLOCATED COSTS TOTAL	-	-	-	\$3,824
1525 - GRANTS MANAGEMENT TOTAL	-	-	-	\$30,761
EXPENSES TOTAL	-	-	-	\$30,761

Finance

Mission

The mission of the Finance Department is to provide timely, accurate, clear, and complete financial information to support other City departments, Council, and the Community.

Services

- Develop and monitor fiscal policy.
- Record, track, and reconcile financial information.
- Produce financial reports for committees, departments, and other government organizations.

Accomplishments for Fiscal Year 2024-2025

- Perform random Transient Occupancy Tax (TOT) audits for multiple locations.
- Completed the Fiscal Year 2023-2024 Audit.
- Continue to update finance department policies and procedures.
- Begin implementation of new accounting software to improve the finance workflow.
- Continue to build the OpenGov budgeting software and prepare the Fiscal Year 2025-2026 budget.

Objectives for Fiscal Year 2025-2026

- Complete the Fiscal Year 2024-2025 Audit.
- Continue to train staff and update finance department policies and procedures.
- Restructure the chart of accounts to GAAP standards.
- Go live with the new Tyler accounting software to improve the finance workflow.
- Continue to build the OpenGov budgeting software and prepare the Fiscal Year 2026-2027 budget.

City of Selma
Fiscal Year 2025-2026 Budget

General Fund Department 1600 - Finance

	FY 2022-23 ACTUALS	FY 2023-24 ACTUALS	FY 2024-25 ADOPTED BUDGET	FY 2025-26 ADOPTED BUDGET
EXPENSES				
PERSONNEL				
500.110.000 - SALARIES FULL TIME	\$258,493	\$201,697	\$357,814	\$455,402
500.120.000 - SALARIES PART TIME	\$33,720	-	-	-
500.130.000 - OVERTIME	\$21,178	\$38,782	\$19,763	\$2,500
500.135.000 - SAL-S/L INCENT & VAC CASH OUT	\$2,965	\$1,538	-	\$3,000
500.150.000 - DEFERRED COMPENSATION	\$2,150	\$3,503	\$7,500	\$11,335
510.210.000 - FICA	\$19,000	\$15,246	\$22,041	\$27,926
510.215.000 - MEDICARE	\$4,444	\$3,566	\$5,155	\$6,591
510.220.000 - HEALTH INSURANCE-EMPLOYER	\$59,882	\$28,715	-	\$10,800
510.222.000 - HEALTH BENEFITS EXPENSE	-	\$14,463	\$37,081	\$29,419
510.225.000 - LIFE INSURANCE	\$787	\$960	\$1,211	\$1,186
510.230.000 - UNEMPLOYMENT INSURANCE	\$988	\$993	\$1,778	\$1,137
510.236.000 - CELL PHONE STIPEND	\$844	-	\$540	\$684
510.237.000 - CAR ALLOWANCE	\$3,750	-	\$3,751	\$4,751
520.310.000 - CALPERS-EMPLOYER	\$471,273	\$18,913	\$30,307	\$38,618
PERSONNEL TOTAL	\$879,473	\$328,376	\$486,941	\$593,349
MAINTENANCE & OPERATIONS				
600.100.000 - OFFICE SUPPLIES	\$38,146	\$15,106	\$17,000	\$7,000
600.120.000 - POSTAGE	\$3,340	\$6,721	\$4,700	\$5,500
600.131.000 - BANK SERVICE FEES	\$18,831	\$33,345	\$27,000	\$27,000
600.133.000 - MISCELLANEOUS EXPENSE	-	\$274	-	-
600.201.000 - BAD DEBT	-	\$2,377	-	-
600.210.000 - PUBLICATIONS	-	\$222	-	-
600.250.000 - SUPPLIES	\$711	\$3,113	-	-
600.400.000 - PROFESSIONAL SERVICES	\$240,692	\$374,739	\$189,600	\$167,801
600.401.900 - PEST CONTROL	\$1,920	\$1,545	\$2,000	\$250
600.600.000 - LEASE PAYMENTS	-	-	\$1,636	\$860
610.900.000 - MEMBERSHIP, DUES & SUBSCRIPTIONS	\$35,967	\$35,512	\$930	\$1,160
610.915.000 - TRAINING & EDUCATION	-	\$275	\$1,000	\$2,200
610.920.000 - TRAVEL, CONFERENCE & MEETING	\$9,029	\$4,672	\$5,000	\$19,500
630.100.000 - TELEPHONE	\$6,444	\$7,331	\$6,000	\$6,000
630.200.000 - GAS & ELECTRIC	\$35,337	\$37,701	\$34,801	\$35,000
630.300.000 - WATER	\$2,580	\$1,705	\$1,220	\$1,500
630.400.000 - SEWER	\$516	\$534	\$660	\$700
630.500.000 - ALARM	\$1,397	\$1,831	\$1,687	\$1,500
MAINTENANCE & OPERATIONS TOTAL	\$394,910	\$527,002	\$293,234	\$275,971
ALLOCATED COSTS				
620.200.000 - INTERNAL CHARGE-BUILDING	\$13,313	\$12,819	\$10,947	\$10,412
620.300.000 - INTERNAL CHARGE-INSURANCE	\$54,539	\$74,813	\$69,437	\$82,360
620.500.000 - INTERNAL CHARGE-GEN OVERHEAD	\$1,243	\$1,742	-	-
620.600.000 - INTERNAL CHARGE-DATA PROCESSING	\$16,892	\$26,447	\$22,635	\$21,680
ALLOCATED COSTS TOTAL	\$85,987	\$115,821	\$103,019	\$114,452
CAPITAL OUTLAY				
700.250.000 - EQUIPMENT-SOFTWARE	\$138,474	-	-	-
CAPITAL OUTLAY TOTAL	\$138,474	-	-	-
DEBT SERVICE				
700.410.000 - LEASE PRINCIPAL	-	\$18,758	-	-
750.410.000 - LEASE INTEREST	-	\$2,242	-	-
DEBT SERVICE TOTAL	-	\$21,000	-	-
TRANSFERS/OTHER				
791.000.000 - TRANSFERS OUT	-	\$57,236	\$25,627	\$25,624
TRANSFERS/OTHER TOTAL	-	\$57,236	\$25,627	\$25,624
1600 - FINANCE TOTAL	\$1,498,844	\$1,049,434	\$908,821	\$1,009,396

City Clerk

Mission

The City Clerk's Office is committed to delivering high-quality service with professionalism, pride, and dedication to the public, City staff, and City Council. Through personalized assistance and the effective use of information technology, the office strives to ensure timely, transparent, and accessible responses to all inquiries and requests for public records and information.

Services

- Prepare and deliver all agendas and packets, ensuring legal requirements are met.
- Strive to improve citizens' access to local government by providing accurate and timely information through production and diligent care of the City's official records.
- Provide the requested documents to City staff and general public in a timely manner.
- Coordination of elections, public records request processing, records management, and the legislative process are all key processes handled by the City Clerk's Office.

Objectives for Fiscal Year 2025-2026

- Continue to respond to the diverse legislative needs of the City Council, staff, and the community in a timely and effective manner.
- Encourage and assist with online filing of annual statements in compliance with the Fair Political Practices Commission (FPPC) requirements.
- Lead the agenda management process and records management program promoting transparency, accountability, and effective service delivery.
- Maintain a public records tracking system to streamline recording, tracking, and answering public records requests.
- Significantly increase the use of social media and other forms of communication with the aim of increasing public information and engagement.

City of Selma
Fiscal Year 2025-2026 Budget

General Fund Department 1700 - City Clerk

	FY 2022-23 ACTUALS	FY 2023-24 ACTUALS	FY 2024-25 ADOPTED BUDGET	FY 2025-26 ADOPTED BUDGET
EXPENSES				
PERSONNEL				
500.110.000 - SALARIES FULL TIME	\$146,360	\$131,601	\$97,446	\$84,466
500.130.000 - OVERTIME	\$7,791	\$16,839	\$6,500	-
500.130.400 - OVERTIME-CALL BACK	\$214	-	-	-
500.135.000 - SAL-S/L INCENT & VAC CASH OUT	\$1,425	\$1,590	\$1,500	-
500.150.000 - DEFERRED COMPENSATION	\$3,300	\$2,550	\$2,100	\$2,100
510.210.000 - FICA	\$9,818	\$9,476	\$6,005	\$5,237
510.215.000 - MEDICARE	\$2,296	\$2,216	\$1,405	\$1,225
510.220.000 - HEALTH INSURANCE-EMPLOYER	\$27,890	\$12,911	-	-
510.222.000 - HEALTH BENEFITS EXPENSE	-	\$3,120	\$4,835	\$18,786
510.225.000 - LIFE INSURANCE	\$561	\$454	\$296	\$266
510.230.000 - UNEMPLOYMENT INSURANCE	\$496	\$584	\$485	\$212
520.310.000 - CALPERS-EMPLOYER	\$258,689	\$17,957	\$14,760	\$12,924
PERSONNEL TOTAL	\$458,841	\$199,298	\$135,332	\$125,216
MAINTENANCE & OPERATIONS				
600.120.000 - POSTAGE	\$490	\$69	\$100	\$150
600.210.000 - PUBLICATIONS	\$4,777	\$7,352	\$5,000	\$5,000
600.215.000 - PROMOTIONAL PUB ED	\$428	\$705	\$35,000	\$5,000
600.250.000 - SUPPLIES	\$256	\$611	\$5,000	\$5,000
600.400.000 - PROFESSIONAL SERVICES	\$7,687	\$18,611	\$25,000	\$25,000
600.470.000 - SOFTWARE LICENSE AGREEMENTS	-	\$500	\$500	\$5,782
610.900.000 - MEMBERSHIP, DUES & SUBSCRIPTIONS	\$53	\$572	\$350	\$485
610.915.000 - TRAINING & EDUCATION	-	\$287	\$1,500	\$1,250
610.920.000 - TRAVEL, CONFERENCE & MEETING	-	-	\$1,000	\$1,200
MAINTENANCE & OPERATIONS TOTAL	\$13,690	\$28,708	\$73,450	\$48,867
ALLOCATED COSTS				
620.200.000 - INTERNAL CHARGE-BUILDING	\$6,656	\$4,683	\$2,863	\$2,082
620.300.000 - INTERNAL CHARGE-INSURANCE	\$27,858	\$26,780	\$18,993	\$15,192
620.500.000 - INTERNAL CHARGE-GEN OVERHEAD	\$622	\$581	-	-
620.600.000 - INTERNAL CHARGE-DATA PROCESSING	\$7,507	\$8,815	\$7,545	\$4,336
ALLOCATED COSTS TOTAL	\$42,643	\$40,860	\$29,401	\$21,610
TRANSFERS/OTHER				
791.000.000 - TRANSFERS OUT	-	\$25,244	\$13,929	\$13,928
TRANSFERS/OTHER TOTAL	-	\$25,244	\$13,929	\$13,928
1700 - CITY CLERK TOTAL	\$515,174	\$294,109	\$252,112	\$209,621
EXPENSES TOTAL	\$515,174	\$294,109	\$252,112	\$209,621

Police Support

Mission

The mission of the Selma Police Department is to enhance the quality of life for the community by providing professional policing services.

- Actively engage to build strong community partnerships.
 - Provide professional employee mentorship and development.
 - Strive to achieve a culture of Proactive Policing.
-

Services

- Support Police Field Operations
- Investigations
- School Resource Officers
- Problem Oriented Policing Task Force
- Records Management
- Crime Analysis
- Adult Compliance Team (Parole/Probation Compliance)
- Property and Evidence
- Sex Offender Registry Compliance (PC290)

Objectives for Fiscal Year 2025-2026

- Reduce gun violence through coordinated investigations.
- Deploy resources in the most efficient and effective manner.
- Prevent and solve crime and prosecute offenders.
- School Safety
- Reduce Violent Crime
- Prioritize Fentanyl related crimes.
- Implement Explorer Program
- Implement Chaplaincy Program
- Enhance Employee Wellness

City of Selma
Fiscal Year 2025-2026 Budget

General Fund Department 2100 - Police Support

	FY 2022-23 ACTUALS	FY 2023-24 ACTUALS	FY 2024-25 ADOPTED BUDGET	FY 2025-26 ADOPTED BUDGET
EXPENSES				
PERSONNEL				
500.110.000 - SALARIES FULL TIME	\$726,869	\$541,841	\$1,151,785	\$782,760
500.110.100 - OFFICER IN CHARGE	-	\$38	-	-
500.116.000 - COURT STANDBY	\$328	\$639	\$1,500	\$1,000
500.117.000 - COURT APPEARANCE	\$112	\$211	\$1,400	\$2,500
500.120.000 - SALARIES PART TIME	\$26,641	\$48,881	\$139,071	\$20,679
500.130.000 - OVERTIME	\$53,313	\$44,087	\$50,000	\$55,000
500.130.002 - OVERTIME-SPECIAL EVENT	\$340	-	\$1,000	\$1,000
500.130.003 - GRANT HOURS	-	\$1,611	-	-
500.130.100 - OVERTIME-MINIMUM STAFFING	\$9,002	\$3,104	\$2,000	-
500.130.200 - OVERTIME-RANGE	-	-	\$1,000	\$3,000
500.130.300 - OVERTIME-TRAINING	\$1,680	\$2,915	\$3,000	\$1,500
500.130.400 - OVERTIME-CALL BACK	\$11,082	\$7,469	\$25,000	\$10,000
500.130.500 - OVERTIME-HOLD OVER	\$29,679	\$8,121	\$4,000	\$4,000
500.130.600 - ON CALL	\$1,000	\$650	\$2,000	\$2,000
500.134.000 - HOLIDAY PAY	\$20,792	\$9,497	\$34,130	\$39,897
500.135.000 - SAL-S/L INCENT & VAC CASH OUT	\$8,958	\$10,822	-	-
500.150.000 - DEFERRED COMPENSATION	\$7,188	\$7,288	\$8,100	\$6,000
510.210.000 - FICA	\$53,523	\$41,665	\$76,784	\$49,670
510.215.000 - MEDICARE	\$12,518	\$9,744	\$17,958	\$11,617
510.220.000 - HEALTH INSURANCE-EMPLOYER	\$205,248	\$85,702	-	-
510.222.000 - HEALTH BENEFITS EXPENSE	-	\$41,085	\$178,166	\$130,523
510.225.000 - LIFE INSURANCE	\$2,609	\$1,653	\$2,531	\$1,557
510.230.000 - UNEMPLOYMENT INSURANCE	\$2,635	\$2,600	\$6,193	\$2,003
510.235.000 - UNIFORM ALLOWANCE	\$7,613	\$6,807	\$13,400	\$7,100
510.236.000 - CELL PHONE STIPEND	\$2,640	\$2,910	\$4,080	\$3,060
520.310.000 - CALPERS-EMPLOYER	\$1,046,979	\$79,877	\$141,187	\$128,360
PERSONNEL TOTAL	\$2,230,749	\$959,218	\$1,864,285	\$1,263,226
MAINTENANCE & OPERATIONS				
600.100.000 - OFFICE SUPPLIES	-	-	-	\$3,000
600.120.000 - POSTAGE	\$2,505	\$4,448	\$5,000	\$5,000
600.250.000 - SUPPLIES	\$26,565	\$22,942	\$20,000	\$15,000
600.300.000 - UNIFORM EXPENSE	\$166	-	\$1,000	\$1,000
600.350.000 - RADIOS, COMMUNICATION, ETC.	\$1,403	-	\$2,000	\$6,000
600.400.000 - PROFESSIONAL SERVICES	\$114,819	\$48,042	\$40,000	\$23,000
600.401.900 - PEST CONTROL	\$255	\$270	-	-
600.470.000 - SOFTWARE LICENSE AGREEMENTS	-	\$1,200	-	\$11,500
600.475.000 - MAINTENANCE AGREEMENTS	\$76,250	\$70,077	\$2,500	-
600.600.000 - LEASE PAYMENTS	-	-	\$3,816	\$3,008
610.900.000 - MEMBERSHIP, DUES & SUBSCRIPTIONS	\$240	\$175	\$2,000	\$2,000
610.910.000 - TRAINING-POST	\$4,466	\$7,009	-	-
610.915.000 - TRAINING & EDUCATION	\$8,319	\$22,907	\$25,000	\$25,000
610.920.000 - TRAVEL, CONFERENCE & MEETING	\$3,617	\$2,153	\$8,000	\$8,000
630.100.000 - TELEPHONE	\$12,387	\$17,839	\$17,047	\$17,047
630.200.000 - GAS & ELECTRIC	\$38,059	\$53,260	\$41,382	\$40,000
630.300.000 - WATER	\$1,616	\$1,693	\$1,500	\$1,640
630.400.000 - SEWER	\$516	\$534	\$660	\$600
630.500.000 - ALARM	\$272	\$356	\$329	\$300
MAINTENANCE & OPERATIONS TOTAL	\$291,453	\$252,905	\$170,234	\$162,095
ALLOCATED COSTS				
620.100.000 - INTERNAL CHARGE-FLEET	\$38,672	\$24,003	\$20,238	\$24,193
620.200.000 - INTERNAL CHARGE-BUILDING	\$48,003	\$67,409	\$37,818	\$44,368
620.300.000 - INTERNAL CHARGE-INSURANCE	\$186,701	\$138,005	\$217,116	\$174,675
620.500.000 - INTERNAL CHARGE-GEN OVERHEAD	\$5,284	\$4,936	-	-

City of Selma
Fiscal Year 2025-2026 Budget

General Fund Department 2100 - Police Support

	FY 2022-23 ACTUALS	FY 2023-24 ACTUALS	FY 2024-25 ADOPTED BUDGET	FY 2025-26 ADOPTED BUDGET
620.600.000 - INTERNAL CHARGE-DATA PROCESSING	\$37,537	\$70,525	\$60,360	\$21,680
ALLOCATED COSTS TOTAL	\$316,197	\$304,878	\$335,531	\$264,916
CAPITAL OUTLAY				
700.200.000 - EQUIPMENT	-	\$2,240	-	-
CAPITAL OUTLAY TOTAL	-	\$2,240	-	-
TRANSFERS/OTHER				
791.000.000 - TRANSFERS OUT	-	\$112,056	\$55,331	\$55,326
TRANSFERS/OTHER TOTAL	-	\$112,056	\$55,331	\$55,326
2100 - POLICE SUPPORT TOTAL	\$2,838,400	\$1,631,298	\$2,425,381	\$1,745,563
EXPENSES TOTAL	\$2,838,400	\$1,631,298	\$2,425,381	\$1,745,563

Code Enforcement

Mission

The mission of the Selma Police Department is to enhance the quality of life for our community by providing professional policing services.

- Actively engage to build strong community partnerships.
 - Provide professional employee mentorship and development.
 - Strive to achieve a culture of Proactive Policing.
-

Services

- Ensure Community Compliance of Ordinances to Improve Quality of Life.
- Enforce Ordinances for Safety of Public Welfare.
- Identify and Address Public Nuisances through Ordinance Enforcement.
- Vehicle and Weed Abatement.
- Abatement of Substandard Structures.

Objectives for Fiscal Year 2025-2026

- Public Education of Ordinances Affecting Quality of Life Issues.
- Collaboration with Property Owners to Gain Compliance.
- Maximum Enforcement of Nuisance Properties.
- Enhance Community Aesthetics to Achieve City Beautification.
- Collaborate with Community Groups to Achieve Overall Success
- Enhance Employee Wellness

City of Selma
Fiscal Year 2025-2026 Budget

General Fund Department 2125 - Code Enforcement

	FY 2022-23 ACTUALS	FY 2023-24 ACTUALS	FY 2024-25 ADOPTED BUDGET	FY 2025-26 ADOPTED BUDGET
EXPENSES				
PERSONNEL				
500.110.000 - SALARIES FULL TIME	-	-	-	\$118,888
500.130.000 - OVERTIME	-	-	-	\$4,000
500.150.000 - DEFERRED COMPENSATION	-	-	-	\$1,200
510.210.000 - FICA	-	-	-	\$7,372
510.215.000 - MEDICARE	-	-	-	\$1,724
510.222.000 - HEALTH BENEFITS EXPENSE	-	-	-	\$18,159
510.225.000 - LIFE INSURANCE	-	-	-	\$206
510.230.000 - UNEMPLOYMENT INSURANCE	-	-	-	\$298
510.235.000 - UNIFORM ALLOWANCE	-	-	-	\$1,700
510.236.000 - CELL PHONE STIPEND	-	-	-	\$480
520.310.000 - CALPERS-EMPLOYER	-	-	-	\$9,464
PERSONNEL TOTAL	-	-	-	\$163,491
MAINTENANCE & OPERATIONS				
600.100.000 - OFFICE SUPPLIES	-	-	-	\$500
600.120.000 - POSTAGE	-	-	-	\$2,000
600.250.000 - SUPPLIES	-	-	-	\$3,000
600.400.000 - PROFESSIONAL SERVICES	-	-	-	\$1,500
610.915.000 - TRAINING & EDUCATION	-	-	-	\$3,000
MAINTENANCE & OPERATIONS TOTAL	-	-	-	\$10,000
ALLOCATED COSTS				
620.300.000 - INTERNAL CHARGE-INSURANCE	-	-	-	\$22,103
620.600.000 - INTERNAL CHARGE-DATA PROCESSING	-	-	-	\$8,672
ALLOCATED COSTS TOTAL	-	-	-	\$30,775
2125 - CODE ENFORCEMENT TOTAL	-	-	-	\$204,266
EXPENSES TOTAL	-	-	-	\$204,266

Dispatch

Mission

The mission of the Selma Police Department is to enhance the quality of life for our community by providing professional policing services.

- Actively engage to build strong community partnerships.
 - Provide professional employee mentorship and development.
 - Strive to achieve a culture of Proactive Policing.
-

Services

- Provide Superior Service Through Call Taking.
- Dispatch Emergency Traffic in a Timely and Efficient Manner.
- Obtain Critical Information for Effective Operational Response.
- Connecting Community to City Services.

Objectives for Fiscal Year 2025-2026

- Reduction in Call Times.
- Commitment to Customer Service.
- Enhance Employee Wellness

City of Selma
Fiscal Year 2025-2026 Budget

General Fund Department 2150 - Dispatch

	FY 2022-23 ACTUALS	FY 2023-24 ACTUALS	FY 2024-25 ADOPTED BUDGET	FY 2025-26 ADOPTED BUDGET
EXPENSES				
PERSONNEL				
500.110.000 - SALARIES FULL TIME	-	-	-	\$391,352
500.120.000 - SALARIES PART TIME	-	-	-	\$134,855
500.130.000 - OVERTIME	-	-	-	\$20,000
500.134.000 - HOLIDAY PAY	-	-	-	\$19,674
500.150.000 - DEFERRED COMPENSATION	-	-	-	\$3,600
510.210.000 - FICA	-	-	-	\$33,658
510.215.000 - MEDICARE	-	-	-	\$7,872
510.222.000 - HEALTH BENEFITS EXPENSE	-	-	-	\$81,081
510.225.000 - LIFE INSURANCE	-	-	-	\$1,026
510.230.000 - UNEMPLOYMENT INSURANCE	-	-	-	\$1,358
510.235.000 - UNIFORM ALLOWANCE	-	-	-	\$4,600
520.310.000 - CALPERS-EMPLOYER	-	-	-	\$32,478
PERSONNEL TOTAL	-	-	-	\$731,554
MAINTENANCE & OPERATIONS				
600.250.000 - SUPPLIES	-	-	-	\$1,500
600.400.000 - PROFESSIONAL SERVICES	-	-	-	\$7,300
600.600.000 - LEASE PAYMENTS	-	-	-	\$3,008
610.915.000 - TRAINING & EDUCATION	-	-	-	\$15,000
610.920.000 - TRAVEL, CONFERENCE & MEETING	-	-	-	\$1,000
MAINTENANCE & OPERATIONS TOTAL	-	-	-	\$27,808
ALLOCATED COSTS				
620.300.000 - INTERNAL CHARGE-INSURANCE	-	-	-	\$101,781
ALLOCATED COSTS TOTAL	-	-	-	\$101,781
2150 - DISPATCH TOTAL	-	-	-	\$861,143
EXPENSES TOTAL	-	-	-	\$861,143

Police Field Operations

Mission

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

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

Services

- Crime reduction through proactive policing techniques.
- Response to crimes in progress, and both emergency & non-emergency calls for service.
- Community outreach and engagement.
- Address quality of life issues.
- Work in partnership with mental health services.

Objectives for Fiscal Year 2025-2026

- Increase Pedestrian Safety through Targeted Traffic Enforcement.
- Enhance Community Trust through Public Engagement.
- Commitment to DUI Enforcement.
- Reduce graffiti through Proactive Efforts and Community Collaboration.
- Continue Seizure of Illegal Firearms by Maximizing Enforcement Efforts.
- Reduce Violent Crime through Proactive Enforcement.
- Maintain Proactive Efforts to Reduce Overall Crime.
- Enhance Employee Wellness

City of Selma
Fiscal Year 2025-2026 Budget

General Fund Department 2200 - Police Field Operations

	FY 2022-23 ACTUALS	FY 2023-24 ACTUALS	FY 2024-25 ADOPTED BUDGET	FY 2025-26 ADOPTED BUDGET
EXPENSES				
PERSONNEL				
500.110.000 - SALARIES FULL TIME	\$2,075,088	\$2,844,555	\$1,920,467	\$1,555,556
500.110.100 - OFFICER IN CHARGE	\$59	\$341	\$1,000	\$1,000
500.116.000 - COURT STANDBY	\$17,695	\$23,526	-	\$15,000
500.117.000 - COURT APPEARANCE	\$6,781	\$10,053	-	\$5,000
500.120.000 - SALARIES PART TIME	\$40,709	\$118,525	-	-
500.130.000 - OVERTIME	\$123,403	\$187,777	\$80,000	\$80,000
500.130.002 - OVERTIME-SPECIAL EVENT	\$12,021	\$17,478	\$15,000	\$15,000
500.130.003 - GRANT HOURS	\$981	\$2,922	-	-
500.130.100 - OVERTIME-MINIMUM STAFFING	\$119,206	\$62,839	\$40,000	\$40,001
500.130.200 - OVERTIME-RANGE	\$9,018	\$9,994	\$21,000	\$20,000
500.130.300 - OVERTIME-TRAINING	\$13,291	\$38,295	\$30,000	\$30,000
500.130.400 - OVERTIME-CALL BACK	\$19,022	\$13,570	\$24,000	\$10,000
500.130.500 - OVERTIME-HOLD OVER	\$58,441	\$68,944	\$40,000	\$35,000
500.130.600 - ON CALL	\$200	-	-	-
500.134.000 - HOLIDAY PAY	\$87,629	\$118,026	\$122,668	\$80,767
500.135.000 - SAL-S/L INCENT & VAC CASH OUT	\$53,701	\$88,923	-	-
500.150.000 - DEFERRED COMPENSATION	\$17,450	\$21,363	\$14,700	\$15,100
500.170.000 - WORKERS COMPENSATION INSURANCE	\$22,305	\$120,014	-	-
510.210.000 - FICA	\$157,350	\$217,201	\$121,884	\$99,389
510.215.000 - MEDICARE	\$36,800	\$50,797	\$28,506	\$23,245
510.220.000 - HEALTH INSURANCE-EMPLOYER	\$427,810	\$287,476	-	-
510.222.000 - HEALTH BENEFITS EXPENSE	-	\$177,164	\$220,831	\$199,385
510.225.000 - LIFE INSURANCE	\$5,339	\$7,099	\$4,697	\$3,164
510.230.000 - UNEMPLOYMENT INSURANCE	\$7,437	\$13,224	\$9,830	\$4,008
510.235.000 - UNIFORM ALLOWANCE	\$25,266	\$30,703	\$25,400	\$19,800
510.236.000 - CELL PHONE STIPEND	\$3,480	\$4,364	\$3,360	\$2,220
520.310.000 - CALPERS-EMPLOYER	\$4,569,123	\$417,301	\$319,702	\$250,014
PERSONNEL TOTAL	\$7,909,604	\$4,952,472	\$3,043,045	\$2,503,649
MAINTENANCE & OPERATIONS				
600.120.000 - POSTAGE	\$181	\$202	-	-
600.250.000 - SUPPLIES	\$75,979	\$61,251	\$70,000	\$55,000
600.251.000 - INVESTIGATIVE SERVICES EXPENSE	\$2,816	\$852	-	-
600.300.000 - UNIFORM EXPENSE	-	\$200	\$1,500	\$1,000
600.350.000 - RADIOS, COMMUNICATION, ETC.	-	\$6,459	\$10,000	\$6,000
600.375.000 - EQUIPMENT REPAIRS	\$552	\$1,985	\$2,000	\$1,000
600.400.000 - PROFESSIONAL SERVICES	\$213,112	\$260,835	\$20,500	\$38,000
600.400.500 - LAB SERVICES	\$1,622	\$3,939	\$5,000	\$5,000
600.400.700 - ANIMAL CARE COSTS	\$677	\$1,055	\$1,000	\$1,000
600.401.900 - PEST CONTROL	\$255	\$270	-	-
600.475.000 - MAINTENANCE AGREEMENTS	\$9,808	\$11,486	-	-
600.600.000 - LEASE PAYMENTS	-	-	\$3,816	\$3,008
610.900.000 - MEMBERSHIP, DUES & SUBSCRIPTIONS	\$1,342	\$1,300	\$2,000	\$1,999
610.910.000 - TRAINING-POST	\$6,597	\$9,199	-	-
610.910.001 - POST REIMB	\$66	-	-	-
610.915.000 - TRAINING & EDUCATION	\$12,306	\$31,254	\$30,000	\$25,000
610.920.000 - TRAVEL, CONFERENCE & MEETING	\$36	\$111	\$2,000	\$2,000
630.100.000 - TELEPHONE	\$25,845	\$26,039	\$23,435	\$23,884
630.200.000 - GAS & ELECTRIC	\$38,059	\$53,260	\$41,383	\$40,607
630.300.000 - WATER	\$1,616	\$1,693	\$1,502	\$1,640
630.400.000 - SEWER	\$516	\$534	\$660	\$558
630.500.000 - ALARM	\$272	\$356	\$329	\$299
630.700.000 - INTERNET	\$1,037	\$924	\$1,000	\$965
MAINTENANCE & OPERATIONS TOTAL	\$392,694	\$473,203	\$216,125	\$206,960

City of Selma
Fiscal Year 2025-2026 Budget

General Fund Department 2200 - Police Field Operations

	FY 2022-23 ACTUALS	FY 2023-24 ACTUALS	FY 2024-25 ADOPTED BUDGET	FY 2025-26 ADOPTED BUDGET
ALLOCATED COSTS				
620.100.000 - INTERNAL CHARGE-FLEET	\$301,637	\$240,026	\$202,375	\$403,223
620.200.000 - INTERNAL CHARGE-BUILDING	\$48,003	\$67,409	\$37,818	\$44,368
620.300.000 - INTERNAL CHARGE-INSURANCE	\$414,120	\$575,086	\$416,175	\$403,754
620.500.000 - INTERNAL CHARGE-GEN OVERHEAD	\$9,013	\$8,420	\$9,000	-
620.600.000 - INTERNAL CHARGE-DATA PROCESSING	\$133,256	\$154,274	\$132,038	\$96,477
ALLOCATED COSTS TOTAL	\$906,029	\$1,045,216	\$797,406	\$947,822
CAPITAL OUTLAY				
700.200.000 - EQUIPMENT	\$60,913	\$304,512	-	-
700.400.000 - LEASE PURCHASE	\$102,829	\$71,703	-	-
CAPITAL OUTLAY TOTAL	\$163,742	\$376,215	-	-
DEBT SERVICE				
700.410.000 - LEASE PRINCIPAL	\$1,701	\$10,575	-	-
750.410.000 - LEASE INTEREST	\$5,394	\$945	-	-
DEBT SERVICE TOTAL	\$7,094	\$11,520	-	-
TRANSFERS/OTHER				
791.000.000 - TRANSFERS OUT	-	\$479,184	\$246,628	\$246,602
TRANSFERS/OTHER TOTAL	-	\$479,184	\$246,628	\$246,602
2200 - POLICE FIELD OPERATIONS TOTAL	\$9,379,163	\$7,337,810	\$4,303,204	\$3,905,033
EXPENSES TOTAL	\$9,379,163	\$7,337,810	\$4,303,204	\$3,905,033

Police Administration

Mission

The mission of the Selma Police Department is to enhance the quality of life for our community by providing professional policing services.

- Actively engage to build strong community partnerships.
 - Provide professional employee mentorship and development.
 - Strive to achieve a culture of Proactive Policing.
-

Services

- Direct Department Operations.
- Promote community engagement by use of various forums.
- Provide support services at special events for safe and orderly community events.
- Infrastructure Planning for future Law Enforcement Services.

Objectives for Fiscal Year 2025-2026

- Continued Community Engagement.
- Commitment to Superior Service for all Community Members.
- Implement Youth Explorer program.
- Enhance Technologies and Software to Ensure Workforce Efficiency and Effectiveness.
- Continue Leadership Training and Succession Planning.
- Enhance Communications to Community through Use of Various Forums.
- Enhance Employee Wellness.

City of Selma
Fiscal Year 2025-2026 Budget

General Fund Department 2300 - Police Administration

	FY 2022-23 ACTUALS	FY 2023-24 ACTUALS	FY 2024-25 ADOPTED BUDGET	FY 2025-26 ADOPTED BUDGET
EXPENSES				
PERSONNEL				
500.110.000 - SALARIES FULL TIME	\$157,001	\$233,727	\$238,251	\$267,057
500.120.000 - SALARIES PART TIME	-	\$20,947	-	-
500.130.000 - OVERTIME	-	\$17,045	-	-
500.130.400 - OVERTIME-CALL BACK	-	\$129	-	-
500.150.000 - DEFERRED COMPENSATION	\$7,760	\$200	-	\$6,200
510.210.000 - FICA	\$9,710	\$15,855	\$13,720	\$15,211
510.215.000 - MEDICARE	\$2,271	\$3,762	\$3,364	\$3,873
510.220.000 - HEALTH INSURANCE-EMPLOYER	\$22,245	\$13,203	-	-
510.222.000 - HEALTH BENEFITS EXPENSE	-	\$12,378	\$22,046	\$27,616
510.225.000 - LIFE INSURANCE	\$228	\$429	\$524	\$524
510.230.000 - UNEMPLOYMENT INSURANCE	\$518	\$1,052	\$1,160	\$668
510.235.000 - UNIFORM ALLOWANCE	\$1,018	\$1,200	-	-
510.236.000 - CELL PHONE STIPEND	\$760	\$720	\$720	\$720
520.310.000 - CALPERS-EMPLOYER	\$310,028	\$37,421	\$43,643	\$50,455
PERSONNEL TOTAL	\$511,537	\$358,069	\$323,428	\$372,324
MAINTENANCE & OPERATIONS				
600.215.000 - PROMOTIONAL PUB ED	\$2,168	\$1,674	\$5,000	\$3,000
600.250.000 - SUPPLIES	\$1,611	\$931	-	\$1,500
600.400.000 - PROFESSIONAL SERVICES	\$18,311	\$8,503	-	\$1,000
600.600.000 - LEASE PAYMENTS	-	-	\$3,816	\$3,008
610.900.000 - MEMBERSHIP, DUES & SUBSCRIPTIONS	-	\$350	-	\$1,500
610.915.000 - TRAINING & EDUCATION	\$820	\$2,435	-	\$2,000
610.920.000 - TRAVEL, CONFERENCE & MEETING	\$2,493	\$2,028	\$1,000	\$1,000
MAINTENANCE & OPERATIONS TOTAL	\$25,403	\$15,921	\$9,816	\$13,008
ALLOCATED COSTS				
620.100.000 - INTERNAL CHARGE-FLEET	\$7,735	\$16,002	\$13,491	\$48,387
620.200.000 - INTERNAL CHARGE-BUILDING	\$10,667	\$14,980	\$8,404	\$9,860
620.300.000 - INTERNAL CHARGE-INSURANCE	\$21,911	\$43,944	\$46,318	\$51,594
620.500.000 - INTERNAL CHARGE-GEN OVERHEAD	\$622	\$581	-	-
620.600.000 - INTERNAL CHARGE-DATA PROCESSING	\$5,631	\$4,408	\$2,882	\$8,672
ALLOCATED COSTS TOTAL	\$46,565	\$79,915	\$71,095	\$118,513
TRANSFERS/OTHER				
791.000.000 - TRANSFERS OUT	-	\$34,552	\$16,466	\$16,464
TRANSFERS/OTHER TOTAL	-	\$34,552	\$16,466	\$16,464
2300 - POLICE ADMINISTRATION TOTAL	\$583,505	\$488,457	\$420,806	\$520,309
EXPENSES TOTAL	\$583,505	\$488,457	\$420,806	\$520,309

Animal Services

Mission

The mission of the Selma Police Department is to enhance the quality of life for our community by providing professional policing services.

- Actively engage to build strong community partnerships.
 - Provide professional employee mentorship and development.
 - Strive to achieve a culture of Proactive Policing.
-

Services

- Provide Animal Control Services.
- Enforcement of Animal Ordinance Violations.
- Ensure Safety of Public related to Vicious Animals.
- Provide Superior Animals Care.
- Provide Education of Responsible Pet Ownership.

Objectives for Fiscal Year 2025-2026

- Ensure a Manageable Population for Optimal Animal Care.
- Increase Enforcement of Animal Ordinance Violations.
- Continue Outreach Beyond Region to Ensure Adoptions.
- Provide Microchip and Vaccination Clinics.
- Identify and Obtain Spay & Neuter subsidized Funding for Community.
- Enhance Employee Wellness.

City of Selma
Fiscal Year 2025-2026 Budget

General Fund Department 2400 - Animal Services

	FY 2022-23 ACTUALS	FY 2023-24 ACTUALS	FY 2024-25 ADOPTED BUDGET	FY 2025-26 ADOPTED BUDGET
EXPENSES				
PERSONNEL				
500.110.000 - SALARIES FULL TIME	-	\$110,125	\$341,037	\$279,379
500.120.000 - SALARIES PART TIME	-	\$13,147	-	-
500.130.000 - OVERTIME	-	\$25,421	-	-
500.150.000 - DEFERRED COMPENSATION	-	\$700	\$2,400	\$5,700
510.210.000 - FICA	-	\$7,631	\$20,562	\$17,322
510.215.000 - MEDICARE	-	\$1,785	\$4,809	\$4,051
510.220.000 - HEALTH INSURANCE-EMPLOYER	-	\$831	-	-
510.222.000 - HEALTH BENEFITS EXPENSE	-	\$6,832	\$30,426	\$83,090
510.225.000 - LIFE INSURANCE	-	\$280	\$532	\$1,063
510.230.000 - UNEMPLOYMENT INSURANCE	-	\$314	\$1,659	\$527
520.310.000 - CALPERS-EMPLOYER	-	\$6,502	\$26,100	\$22,239
PERSONNEL TOTAL	-	\$173,568	\$427,525	\$413,371
MAINTENANCE & OPERATIONS				
600.100.000 - OFFICE SUPPLIES	-	-	\$1,000	-
600.215.000 - PROMOTIONAL PUB ED	-	-	\$3,000	\$7,000
600.250.050 - SUPPLIES-ANIMAL SERVICES	-	\$44,536	\$41,500	\$25,000
600.400.050 - PROF SERV-ANIMAL SERVICES	-	\$30,675	\$30,100	\$35,000
600.400.700 - ANIMAL CARE COSTS	-	\$1,146	\$25,000	\$20,000
600.401.900 - PEST CONTROL	-	\$825	-	-
630.300.000 - WATER	-	-	-	\$1,200
MAINTENANCE & OPERATIONS TOTAL	-	\$77,182	\$100,600	\$88,200
ALLOCATED COSTS				
620.100.000 - INTERNAL CHARGE-FLEET	-	-	-	\$8,064
620.300.000 - INTERNAL CHARGE-INSURANCE	-	-	-	\$69,899
620.600.000 - INTERNAL CHARGE-DATA PROCESSING	-	-	\$891	\$8,672
ALLOCATED COSTS TOTAL	-	-	\$891	\$86,635
CAPITAL OUTLAY				
700.200.000 - EQUIPMENT	-	\$72,470	-	-
CAPITAL OUTLAY TOTAL	-	\$72,470	-	-
DEBT SERVICE				
700.410.000 - LEASE PRINCIPAL	-	\$27,736	-	-
DEBT SERVICE TOTAL	-	\$27,736	-	-
2400 - ANIMAL SERVICES TOTAL	-	\$350,955	\$529,016	\$588,206
EXPENSES TOTAL	-	\$350,955	\$529,016	\$588,206

Fire Administration

Mission

The Selma Fire Department is committed to providing the highest level of public service to the citizens of Selma and our surrounding communities. We do so by taking an all-hazards approach while protecting life, property, and the environment as we maintain a continuous pursuit of excellence in our profession.

Services

- All Risk Fire Protection
- ALS Ambulance Transport Services
- Fire Protection and Public Education.

Accomplishments for Fiscal Year 2024-2025

- Adopted Selma Exclusive Operating Area for Ambulance Services.
- Hired two Battalion Chiefs to achieve full staffing of Command Team.
- Implemented New Scheduling Software - Vector Scheduling.
- Implemented New Fire Reporting Software - ImageTrend.
- Completed multiple recruitments for all ranks.
- Updated Selma Kingsburg Auto Aid Agreement for Fire Protection.

Objectives for Fiscal Year 2025-2026

- Continue to establish succession planning.
- Relocate EMS Staff to New Fire Station Campus.
- Complete the design phase for the new fire station.
- Develop and update operational policies and procedures.

City of Selma
Fiscal Year 2025-2026 Budget

General Fund Department 2500 - Fire Administration

	FY 2022-23 ACTUALS	FY 2023-24 ACTUALS	FY 2024-25 ADOPTED BUDGET	FY 2025-26 ADOPTED BUDGET
EXPENSES				
PERSONNEL				
500.110.000 - SALARIES FULL TIME	\$121,631	\$93,414	\$95,775	\$64,987
500.120.000 - SALARIES PART TIME	\$13,098	\$8,513	\$16,660	-
500.130.000 - OVERTIME	\$9	\$346	-	\$500
500.135.000 - SAL-S/L INCENT & VAC CASH OUT	\$185	\$11,570	\$500	-
500.150.000 - DEFERRED COMPENSATION	\$1,469	\$2,292	\$4,940	\$1,775
510.210.000 - FICA	\$8,310	\$7,369	\$6,972	\$3,701
510.215.000 - MEDICARE	\$1,943	\$1,723	\$1,632	\$943
510.220.000 - HEALTH INSURANCE-EMPLOYER	\$17,822	\$8,514	-	-
510.222.000 - HEALTH BENEFITS EXPENSE	-	\$3,804	\$7,060	\$5,905
510.225.000 - LIFE INSURANCE	\$302	\$325	\$309	\$162
510.230.000 - UNEMPLOYMENT INSURANCE	\$432	\$287	\$564	\$163
510.235.000 - UNIFORM ALLOWANCE	\$750	\$316	\$500	-
510.236.000 - CELL PHONE STIPEND	\$940	\$865	\$750	\$375
520.310.000 - CALPERS-EMPLOYER	\$290,948	\$15,606	\$16,644	\$11,186
PERSONNEL TOTAL	\$457,838	\$154,942	\$152,306	\$89,697
MAINTENANCE & OPERATIONS				
600.100.000 - OFFICE SUPPLIES	-	-	\$2,000	\$1,000
600.120.000 - POSTAGE	\$224	\$110	\$150	\$150
600.250.000 - SUPPLIES	\$988	\$2,004	\$2,500	\$2,500
600.300.000 - UNIFORM EXPENSE	\$2,850	\$2,684	\$3,700	\$1,500
600.400.000 - PROFESSIONAL SERVICES	\$21,588	\$16	\$37,500	\$37,500
600.401.900 - PEST CONTROL	\$120	\$195	\$130	\$500
600.402.000 - DISPATCHING SERVICES	\$18,636	\$37,327	\$39,500	\$43,500
600.475.000 - MAINTENANCE AGREEMENTS	\$600	-	-	-
600.600.000 - LEASE PAYMENTS	-	-	\$1,636	\$1,719
610.900.000 - MEMBERSHIP, DUES & SUBSCRIPTIONS	\$10,773	\$11,490	\$5,000	\$2,500
610.915.000 - TRAINING & EDUCATION	-	-	-	\$2,500
610.917.000 - MEDIC CERTIFICATION	\$658	-	\$1,000	\$500
610.920.000 - TRAVEL, CONFERENCE & MEETING	-	\$1,521	\$4,000	\$3,000
630.100.000 - TELEPHONE	\$9,488	\$14,860	\$11,400	\$15,000
630.200.000 - GAS & ELECTRIC	\$8,003	\$7,757	\$7,435	\$7,500
630.300.000 - WATER	\$1,100	\$913	\$864	\$950
630.400.000 - SEWER	\$258	\$267	\$330	\$350
630.500.000 - ALARM	\$540	\$702	\$646	\$650
MAINTENANCE & OPERATIONS TOTAL	\$75,827	\$79,844	\$117,791	\$121,319
ALLOCATED COSTS				
620.100.000 - INTERNAL CHARGE-FLEET	\$7,735	\$8,001	\$6,746	\$24,193
620.200.000 - INTERNAL CHARGE-BUILDING	\$38,347	\$29,343	\$30,843	\$30,334
620.300.000 - INTERNAL CHARGE-INSURANCE	\$21,513	\$17,338	\$19,768	\$11,779
620.500.000 - INTERNAL CHARGE-GEN OVERHEAD	\$622	\$581	-	-
620.600.000 - INTERNAL CHARGE-DATA PROCESSING	\$11,261	\$8,815	\$7,545	\$8,672
ALLOCATED COSTS TOTAL	\$79,478	\$64,078	\$64,902	\$74,978
CAPITAL OUTLAY				
700.400.000 - LEASE PURCHASE	\$53,121	\$54,656	\$59,533	\$57,861
CAPITAL OUTLAY TOTAL	\$53,121	\$54,656	\$59,533	\$57,861
DEBT SERVICE				
700.300.000 - INTEREST	\$10,933	-	-	-
700.350.000 - PRINCIPAL	(\$10,933)	-	-	-
700.401.000 - INTEREST 2016 FIRE TRUCK LS	\$6,412	\$4,877	-	\$1,672
DEBT SERVICE TOTAL	\$6,412	\$4,877	-	\$1,672

City of Selma
Fiscal Year 2025-2026 Budget

General Fund Department 2500 - Fire Administration

	FY 2022-23 ACTUALS	FY 2023-24 ACTUALS	FY 2024-25 ADOPTED BUDGET	FY 2025-26 ADOPTED BUDGET
TRANSFERS/OTHER				
791.000.000 - TRANSFERS OUT	-	\$23,978	\$15,722	\$15,721
TRANSFERS/OTHER TOTAL	-	\$23,978	\$15,722	\$15,721
2500 - FIRE ADMINISTRATION TOTAL	\$672,675	\$382,376	\$410,254	\$361,248
EXPENSES TOTAL	\$672,675	\$382,376	\$410,254	\$361,248

Fire Operations

Mission

The Selma Fire Department is committed to providing the highest level of public service to the citizens of Selma and our surrounding communities. We do so by taking an all-hazards approach while protecting life, property, and the environment as we maintain a continuous pursuit of excellence in our profession.

Services

- All Hazard Fire Protection
- ALS Engine Response
- Public Education
- Business Inspection

Accomplishments for Fiscal Year 2024-2025

- Purchased and onboarded a new SCBA Compressor with AFG Grant Funds.
- Responded to multiple California Master Mutual Aid Incidents.
- Conducted inter-agency live burns.
- Provided training opportunities for department members.

Objectives for Fiscal Year 2025-2026

- Continue with training opportunities.
- Strive to meet response time standards.
- Continuing response to wildland incidents.
- Enhance auto-aid agreements with partner agencies.

Performance Measures	FY 2024-2025 Estimated Actuals	FY 2025-2026 Target
Training Hours	240 per firefighter	240 per firefighter minimum
Incident Response	2720	2832
Wildland Responses	9	As Needed
Multi-Agency Training	10	12

City of Selma
Fiscal Year 2025-2026 Budget

General Fund Department 2525 - Fire Operations

	FY 2022-23 ACTUALS	FY 2023-24 ACTUALS	FY 2024-25 ADOPTED BUDGET	FY 2025-26 ADOPTED BUDGET
EXPENSES				
PERSONNEL				
500.110.000 - SALARIES FULL TIME	\$1,436,411	\$1,572,763	\$1,757,472	\$1,425,430
500.110.100 - OFFICER IN CHARGE	\$820	\$3,666	-	-
500.110.200 - FLSA	\$60,605	\$92,407	\$153,633	\$157,587
500.130.000 - OVERTIME	\$202,042	\$465,277	\$200,000	\$300,000
500.130.002 - OVERTIME-SPECIAL EVENT	\$134,727	\$17,438	\$9,795	\$6,000
500.130.300 - OVERTIME-TRAINING	\$9,769	\$17,594	\$26,000	\$10,000
500.130.400 - OVERTIME-CALL BACK	\$2,540	\$2,964	-	-
500.134.000 - HOLIDAY PAY	\$116,677	\$129,547	\$153,633	\$193,953
500.135.000 - SAL-S/L INCENT & VAC CASH OUT	\$61,320	\$63,555	\$65,000	-
500.150.000 - DEFERRED COMPENSATION	\$14,525	\$15,963	\$18,150	\$16,425
500.170.000 - WORKERS COMPENSATION INSURANCE	\$28,036	\$29,749	-	-
510.210.000 - FICA	\$121,722	\$142,728	\$118,179	\$107,451
510.215.000 - MEDICARE	\$28,830	\$33,772	\$27,688	\$25,228
510.220.000 - HEALTH INSURANCE-EMPLOYER	\$267,414	\$152,021	-	-
510.222.000 - HEALTH BENEFITS EXPENSE	-	\$77,751	\$187,098	\$197,563
510.225.000 - LIFE INSURANCE	\$5,093	\$5,846	\$6,287	\$5,179
510.230.000 - UNEMPLOYMENT INSURANCE	\$5,845	\$8,479	\$9,548	\$4,350
510.235.000 - UNIFORM ALLOWANCE	\$15,582	\$16,917	\$16,000	\$15,000
510.236.000 - CELL PHONE STIPEND	\$1,740	\$2,070	\$2,160	\$900
510.238.000 - PHYS FIT REIMBURSEMENT	\$2,000	\$1,000	-	-
520.310.000 - CALPERS-EMPLOYER	\$2,677,284	\$273,130	\$304,939	\$259,086
PERSONNEL TOTAL	\$5,192,982	\$3,124,637	\$3,055,582	\$2,724,152
MAINTENANCE & OPERATIONS				
600.100.000 - OFFICE SUPPLIES	-	-	\$250	\$500
600.120.000 - POSTAGE	\$133	\$110	\$150	\$150
600.250.000 - SUPPLIES	\$16,835	\$13,023	\$12,000	\$12,000
600.300.000 - UNIFORM EXPENSE	-	\$399	-	\$1,500
600.350.000 - RADIOS, COMMUNICATION, ETC.	\$2,637	\$8,425	\$8,000	\$8,000
600.375.000 - EQUIPMENT REPAIRS	\$1,767	\$1,938	\$3,000	\$3,000
600.400.000 - PROFESSIONAL SERVICES	\$12,425	\$6,876	\$25,000	\$9,500
600.401.900 - PEST CONTROL	\$552	\$639	\$552	-
600.425.000 - LINEN SERVICES	\$1,931	\$1,764	\$2,500	\$2,000
600.457.000 - AUTO SERVICE-REPAIRS	-	-	\$55,443	\$55,000
600.458.000 - AUTO SERVICE-TOWING	-	-	-	\$500
600.475.000 - MAINTENANCE AGREEMENTS	\$632	\$6,427	\$11,500	\$7,000
600.476.000 - MAINT TURN OUT	\$4,018	\$8,436	\$12,000	\$12,000
600.477.000 - MAINT SCBA's	\$2,964	\$3,000	\$3,000	\$5,000
600.600.000 - LEASE PAYMENTS	-	-	\$1,636	\$1,719
610.900.000 - MEMBERSHIP, DUES & SUBSCRIPTIONS	-	\$990	\$5,125	\$1,000
610.915.000 - TRAINING & EDUCATION	\$2,165	\$159	-	-
610.917.000 - MEDIC CERTIFICATION	\$698	\$1,183	\$2,000	\$2,000
610.922.000 - STRIKE TEAM TRAVEL	\$5,777	\$2,165	-	-
630.200.000 - GAS & ELECTRIC	\$39,308	\$42,964	\$40,128	\$40,000
630.300.000 - WATER	\$2,440	\$2,499	\$2,188	\$2,350
630.400.000 - SEWER	\$1,032	\$1,067	\$1,319	\$1,120
MAINTENANCE & OPERATIONS TOTAL	\$95,314	\$102,064	\$185,791	\$164,339
ALLOCATED COSTS				
620.100.000 - INTERNAL CHARGE-FLEET	\$85,077	\$64,007	\$53,967	\$16,129
620.200.000 - INTERNAL CHARGE-BUILDING	\$79,459	\$61,139	\$63,921	\$49,123
620.300.000 - INTERNAL CHARGE-INSURANCE	\$314,947	\$241,398	\$324,734	\$355,223
620.500.000 - INTERNAL CHARGE-GEN OVERHEAD	\$5,905	\$5,517	-	-
620.600.000 - INTERNAL CHARGE-DATA PROCESSING	\$65,690	\$66,118	\$56,588	\$39,024
ALLOCATED COSTS TOTAL	\$551,078	\$438,179	\$499,210	\$459,499

City of Selma
Fiscal Year 2025-2026 Budget

General Fund Department 2525 - Fire Operations

	FY 2022-23 ACTUALS	FY 2023-24 ACTUALS	FY 2024-25 ADOPTED BUDGET	FY 2025-26 ADOPTED BUDGET
CAPITAL OUTLAY				
700.100.000 - IMPROVEMENTS	-	-	-	\$50,000
700.200.000 - EQUIPMENT	-	-	-	\$1
CAPITAL OUTLAY TOTAL	-	-	-	\$50,001
TRANSFERS/OTHER				
791.000.000 - TRANSFERS OUT	-	\$242,332	\$141,347	\$141,333
TRANSFERS/OTHER TOTAL	-	\$242,332	\$141,347	\$141,333
2525 - FIRE OPERATIONS TOTAL	\$5,839,374	\$3,907,212	\$3,881,929	\$3,539,324
EXPENSES TOTAL	\$5,839,374	\$3,907,212	\$3,881,929	\$3,539,324

Fire Prevention

Mission

The Selma Fire Department is committed to providing the highest level of public service to the citizens of Selma and our surrounding communities. We do so by taking an all-hazards approach while protecting life, property, and the environment as we maintain a continuous pursuit of excellence in our profession.

Services

- Fire Safety Inspections
- Plans Review
- Public Education
- Fire Investigation

Accomplishments for Fiscal Year 2024-2025

- Completed state-mandated inspections.
- Completed inspections on all businesses.
- Implemented Digital Plans Review Process.

Objectives for Fiscal Year 2025-2026

- Continue with F.I.S.E. program.
- Complete state-mandated inspections.
- Inspect all local businesses.
- Develop Fire Investigation Standard and Policy.

Performance Measures	FY 2024-2025 Estimated Actuals	FY 2025-2026 Target
Company Inspections	580	580
F.I.S.E. Presentations	6	8

City of Selma
Fiscal Year 2025-2026 Budget

General Fund Department 2550 - Fire Prevention

	FY 2022-23 ACTUALS	FY 2023-24 ACTUALS	FY 2024-25 ADOPTED BUDGET	FY 2025-26 ADOPTED BUDGET
EXPENSES				
PERSONNEL				
500.110.000 - SALARIES FULL TIME	\$122,037	\$121,872	\$112,018	\$132,325
500.130.000 - OVERTIME	\$8,001	\$2,156	\$2,300	-
500.130.002 - OVERTIME-SPECIAL EVENT	\$82,199	\$35,183	-	-
500.135.000 - SAL-S/L INCENT & VAC CASH OUT	-	\$1,150	-	-
500.150.000 - DEFERRED COMPENSATION	\$2,100	\$2,100	\$2,100	\$2,100
510.210.000 - FICA	\$10,104	\$9,146	\$6,751	\$8,205
510.215.000 - MEDICARE	\$3,056	\$2,301	\$1,579	\$1,919
510.220.000 - HEALTH INSURANCE-EMPLOYER	\$25,331	\$12,815	-	-
510.222.000 - HEALTH BENEFITS EXPENSE	-	\$6,350	\$12,700	\$20,874
510.225.000 - LIFE INSURANCE	\$308	\$358	\$379	\$379
510.230.000 - UNEMPLOYMENT INSURANCE	\$678	\$635	\$545	\$331
510.235.000 - UNIFORM ALLOWANCE	\$1,000	\$1,167	\$1,000	\$1,000
510.236.000 - CELL PHONE STIPEND	\$720	\$720	\$720	\$720
520.310.000 - CALPERS-EMPLOYER	\$215,316	\$21,112	\$21,873	\$26,664
PERSONNEL TOTAL	\$470,849	\$217,064	\$161,965	\$194,517
MAINTENANCE & OPERATIONS				
600.215.000 - PROMOTIONAL PUB ED	-	\$132	\$5,000	\$1,000
600.250.000 - SUPPLIES	\$1,781	\$3,354	\$6,800	\$708
600.400.000 - PROFESSIONAL SERVICES	\$3,466	\$396	-	-
600.401.200 - SOFTWARE LICENSE AGREEMENT	-	-	\$3,466	\$4,100
600.401.900 - PEST CONTROL	\$120	\$195	\$130	-
600.600.000 - LEASE PAYMENTS	-	-	\$1,636	\$1,719
610.900.000 - MEMBERSHIP, DUES & SUBSCRIPTIONS	\$75	\$3,466	\$4,868	\$500
610.915.000 - TRAINING & EDUCATION	\$2,587	\$2,399	\$3,000	\$3,000
630.200.000 - GAS & ELECTRIC	\$8,003	\$7,757	\$7,435	\$7,008
630.300.000 - WATER	\$969	\$913	\$864	\$920
630.400.000 - SEWER	\$258	\$267	\$330	\$279
630.500.000 - ALARM	\$540	\$702	\$644	\$607
MAINTENANCE & OPERATIONS TOTAL	\$17,800	\$19,580	\$34,173	\$19,841
ALLOCATED COSTS				
620.100.000 - INTERNAL CHARGE-FLEET	\$15,468	\$8,001	\$6,746	\$8,064
620.200.000 - INTERNAL CHARGE-BUILDING	\$38,347	\$29,343	\$30,843	\$30,334
620.300.000 - INTERNAL CHARGE-INSURANCE	\$22,491	\$24,733	\$23,426	\$29,733
620.500.000 - INTERNAL CHARGE-GEN OVERHEAD	\$311	\$290	-	-
620.600.000 - INTERNAL CHARGE-DATA PROCESSING	\$3,754	\$8,815	\$7,545	\$4,336
ALLOCATED COSTS TOTAL	\$80,371	\$71,182	\$68,560	\$72,467
CAPITAL OUTLAY				
700.250.000 - EQUIPMENT-SOFTWARE	-	-	\$5,000	-
CAPITAL OUTLAY TOTAL	-	-	\$5,000	-
TRANSFERS/OTHER				
791.000.000 - TRANSFERS OUT	-	\$20,811	\$11,322	\$11,321
TRANSFERS/OTHER TOTAL	-	\$20,811	\$11,322	\$11,321
2550 - FIRE PREVENTION TOTAL	\$569,021	\$328,637	\$281,020	\$298,146
EXPENSES TOTAL	\$569,021	\$328,637	\$281,020	\$298,146

Planning

Mission

Dedicated to overseeing and guiding the City's development and growth through the implementation of the General Plan and Zoning Code. The department strives to ensure that all planning activities comply with the California Environmental Quality Act and other planning and land use laws related to housing and development. By fostering sustainable and balanced growth, the department aims to enhance the quality of life for all residents, protect the environment, and meet the future needs of the community. Through proactive planning, community engagement, and regulatory compliance, the goal is to create a vibrant, livable, and inclusive Selma for generations to come.

Services

- Maintain the City's General Plan and zoning ordinance, pursuant to the community's values and state-mandated requirements as the long-range guide for the physical, social and economic development of the City.
- Oversee implementation of the City's Housing Element; prepare an annual report to the State Housing and Community Development Department on the status of progress on Implementation Measures, and update as required.
- Provide high-quality customer service to the community, developers, and staff.
- Provide technical staff support to the City Council and Planning Commission.
- Provide GIS services and analysis to allow for a comprehensive review of relevant data and information in the decision-making process for both staff and Council.

Accomplishments for Fiscal Year 2024-2025

- Accepted 35 planning applications for processing, as of May 19, 2024.
- Approved 11 planning applications that will allow for construction, as of May 19, 2024.
- Completed the preparation of the 2024-2032 Housing Element in collaboration with Fresno COG as well as completed the rezoning of 28 properties to accommodate the City's Regional Housing Needs Allocation (RHNA).
- Completed the Comprehensive Zoning Code Update.
- Approved the Amberwood Development Agreement that outlines the development requirements for the project over a 20-year period and incorporates the construction of infrastructure in a timely manner for the community.

Objectives for Fiscal Year 2025-2026

- Continue and improve on the implementation of the OpenGov system, and continually enhance opportunities to serve the community in efficient and customer-focused ways.
- Promote better 2-way communication between staff and the public.
- Provide quick turnaround times for all applications issued by the Planning Development.
- Implement digital plan check through BlueBeam for redlining plans to facilitate better conveyance of comments by departments.
- Create individual planning application types in OpenGov to simplify the application process for residents.
- Improve and strengthen GIS capabilities by utilizing ArcGIS Online through ESRI. This includes providing more web-based mapping applications that convey information related to planning activities, zoning requirements, and projects in process.
- Continue to improve the Preliminary Development Review process to facilitate transparency of requirements to potential applicants at the earliest phase of the entitlement process to aid in their due diligence for project feasibility.

City of Selma
Fiscal Year 2025-2026 Budget

General Fund Department 3100 - Planning

	FY 2022-23 ACTUALS	FY 2023-24 ACTUALS	FY 2024-25 ADOPTED BUDGET	FY 2025-26 ADOPTED BUDGET
EXPENSES				
PERSONNEL				
500.110.000 - SALARIES FULL TIME	\$106,300	\$199,272	\$272,248	\$386,195
500.130.000 - OVERTIME	-	\$4,856	\$4,000	\$2,800
500.135.000 - SAL-S/L INCENT & VAC CASH OUT	\$4,005	-	-	\$2,000
500.150.000 - DEFERRED COMPENSATION	\$1,138	\$375	\$2,250	\$5,550
510.210.000 - FICA	\$7,042	\$11,699	\$16,285	\$23,486
510.215.000 - MEDICARE	\$1,647	\$2,736	\$3,867	\$5,588
510.220.000 - HEALTH INSURANCE-EMPLOYER	\$14,461	\$7,282	-	-
510.222.000 - HEALTH BENEFITS EXPENSE	-	\$19,947	\$40,280	\$70,555
510.225.000 - LIFE INSURANCE	\$166	\$396	\$496	\$762
510.230.000 - UNEMPLOYMENT INSURANCE	\$377	\$766	\$1,334	\$964
510.236.000 - CELL PHONE STIPEND	\$600	\$601	\$495	\$495
510.237.000 - CAR ALLOWANCE	\$3,300	\$2,004	\$1,651	\$1,651
520.310.000 - CALPERS-EMPLOYER	\$232,556	\$14,996	\$20,985	\$30,670
PERSONNEL TOTAL	\$371,591	\$264,931	\$363,891	\$530,716
MAINTENANCE & OPERATIONS				
600.100.000 - OFFICE SUPPLIES	-	\$24	-	\$100
600.210.000 - PUBLICATIONS	\$1,586	\$1,663	\$1,200	\$2,300
600.250.000 - SUPPLIES	-	\$358	\$350	\$350
600.400.000 - PROFESSIONAL SERVICES	\$592,772	\$205,374	\$50,000	\$20,000
600.600.000 - LEASE PAYMENTS	-	-	\$818	\$1,719
610.900.000 - MEMBERSHIP, DUES & SUBSCRIPTIONS	\$6,917	\$36,042	\$36,600	\$1,950
610.920.000 - TRAVEL, CONFERENCE & MEETING	\$190	\$4,447	\$9,700	\$833
630.100.000 - TELEPHONE	-	\$457	\$382	\$500
MAINTENANCE & OPERATIONS TOTAL	\$601,464	\$248,366	\$99,050	\$27,752
ALLOCATED COSTS				
620.100.000 - INTERNAL CHARGE-FLEET	\$7,735	\$16,002	\$13,491	\$8,064
620.200.000 - INTERNAL CHARGE-BUILDING	\$6,654	\$6,501	\$5,725	\$6,247
620.300.000 - INTERNAL CHARGE-INSURANCE	\$20,538	\$59,693	\$52,154	\$69,966
620.500.000 - INTERNAL CHARGE-GEN OVERHEAD	\$466	\$436	-	-
620.600.000 - INTERNAL CHARGE-DATA PROCESSING	\$8,446	\$8,815	\$8,436	\$17,344
ALLOCATED COSTS TOTAL	\$43,838	\$91,447	\$79,806	\$101,621
CAPITAL OUTLAY				
700.250.000 - EQUIPMENT-SOFTWARE	\$159,600	\$7,678	\$19,000	\$45,000
CAPITAL OUTLAY TOTAL	\$159,600	\$7,678	\$19,000	\$45,000
TRANSFERS/OTHER				
791.000.000 - TRANSFERS OUT	-	\$37,815	\$12,598	\$12,597
TRANSFERS/OTHER TOTAL	-	\$37,815	\$12,598	\$12,597
3100 - PLANNING TOTAL	\$1,176,494	\$650,237	\$574,345	\$717,686
EXPENSES TOTAL	\$1,176,494	\$650,237	\$574,345	\$717,686

Building Inspection

Mission

Dedicated to providing efficient, transparent, and professional services to the community by facilitating safe and sustainable construction through the administration of the California Building Code (CBC) and related health and safety regulations. The department is committed to fostering a cooperative environment that supports development while ensuring the safety and well-being of residents and the integrity of the built environment. Through innovation, education, and responsiveness, the goal is to enhance the quality of life in Selma by promoting responsible building practices and compliance with all applicable codes and standards.

Services

- Issue permits and provide inspections for all commercial, industrial, and residential projects.
- Review plans for safety and code compliance.
- Facilitate public education on the California Construction Codes and changes.
- Support Code Enforcement activities by conducting inspections and issuing notices, as needed.
- Meeting with residents to guide proposed construction in compliance with applicable rules and regulations.

Accomplishments for Fiscal Year 2024-2025

- Accepted 607 building permit applications for processing, as of May 19, 2025.
- Issued 569 building permits for construction, as of May 19, 2025.
- Finalized 421 building permits, as of May 19, 2025.
- Conducted 2,498 inspections, as of May 19, 2025.
- Implemented BlueBeam for digital plan check and markups to facilitate comment review by applicants in a more comprehensive manner.

Objectives for Fiscal Year 2025-2026

- Continue and improve on the implementation of the OpenGov system, and continually enhance opportunities to serve the community in efficient and customer-focused ways.
- Provide quick turnaround times for all permits issued by the Building Development.

- Provide public education of the changes to the International and California Construction Building Codes, as applicable.
- Continue to provide quality customer service to customers and plan for increases in workloads to accommodate future development needs.
- Continue professional development with the objective of improving customer service and increasing the efficiency and depth of staff capacity.

City of Selma
Fiscal Year 2025-2026 Budget

General Fund Department 3200 - Building Inspection

	FY 2022-23 ACTUALS	FY 2023-24 ACTUALS	FY 2024-25 ADOPTED BUDGET	FY 2025-26 ADOPTED BUDGET
EXPENSES				
PERSONNEL				
500.110.000 - SALARIES FULL TIME	\$244,176	\$178,078	\$161,506	\$181,484
500.120.000 - SALARIES PART TIME	\$16,850	\$1,416	-	-
500.130.000 - OVERTIME	\$7,360	\$3,313	\$4,700	\$3,400
500.130.400 - OVERTIME-CALL BACK	\$107	-	-	-
500.135.000 - SAL-S/L INCENT & VAC CASH OUT	\$1,907	\$13,105	-	\$1,000
500.150.000 - DEFERRED COMPENSATION	-	\$775	\$3,500	\$3,500
510.210.000 - FICA	\$15,920	\$12,792	\$9,449	\$10,819
510.215.000 - MEDICARE	\$3,723	\$2,992	\$2,270	\$2,628
510.220.000 - HEALTH INSURANCE-EMPLOYER	\$56,840	\$29,554	-	-
510.222.000 - HEALTH BENEFITS EXPENSE	-	\$5,720	\$14,789	\$17,943
510.225.000 - LIFE INSURANCE	\$848	\$660	\$499	\$499
510.230.000 - UNEMPLOYMENT INSURANCE	\$842	\$806	\$783	\$453
510.235.000 - UNIFORM ALLOWANCE	\$1,920	\$998	\$250	\$250
510.236.000 - CELL PHONE STIPEND	\$1,560	\$1,380	\$1,230	\$1,230
510.237.000 - CAR ALLOWANCE	\$800	\$2,033	\$1,701	\$1,701
520.310.000 - CALPERS-EMPLOYER	\$496,288	\$15,666	\$12,317	\$14,423
PERSONNEL TOTAL	\$849,141	\$269,288	\$212,994	\$239,330
MAINTENANCE & OPERATIONS				
600.100.000 - OFFICE SUPPLIES	-	\$48	-	-
600.120.000 - POSTAGE	\$1,713	\$607	-	-
600.250.000 - SUPPLIES	\$3,467	\$744	\$750	-
600.300.000 - UNIFORM EXPENSE	\$247	-	-	-
600.400.000 - PROFESSIONAL SERVICES	\$151,088	\$135,173	\$80,000	\$80,000
600.401.200 - SOFTWARE LICENSE AGREEMENT	\$3,350	\$2,100	\$2,000	\$2,000
600.600.000 - LEASE PAYMENTS	-	-	\$1,636	\$860
600.720.000 - TAXES-ASSESSMENT CHARGE	-	\$3	-	-
610.900.000 - MEMBERSHIP, DUES & SUBSCRIPTIONS	-	\$975	\$500	\$1,500
610.915.000 - TRAINING & EDUCATION	-	-	\$1,500	\$3,500
610.920.000 - TRAVEL, CONFERENCE & MEETING	-	\$2,044	\$3,500	\$833
630.100.000 - TELEPHONE	\$2,091	\$1,020	\$930	\$939
MAINTENANCE & OPERATIONS TOTAL	\$161,957	\$142,712	\$90,816	\$89,632
ALLOCATED COSTS				
620.100.000 - INTERNAL CHARGE-FLEET	\$30,937	\$24,003	\$20,238	\$24,193
620.200.000 - INTERNAL CHARGE-BUILDING	\$11,096	\$7,456	\$3,649	\$4,165
620.300.000 - INTERNAL CHARGE-INSURANCE	\$52,274	\$42,781	\$30,569	\$38,006
620.500.000 - INTERNAL CHARGE-GEN OVERHEAD	\$777	\$726	-	-
620.600.000 - INTERNAL CHARGE-DATA PROCESSING	\$15,953	\$17,632	\$13,309	\$17,344
ALLOCATED COSTS TOTAL	\$111,037	\$92,598	\$67,764	\$83,708
TRANSFERS/OTHER				
791.000.000 - TRANSFERS OUT	-	\$45,408	\$27,348	\$27,345
TRANSFERS/OTHER TOTAL	-	\$45,408	\$27,348	\$27,345
3200 - BUILDING INSPECTION TOTAL	\$1,122,135	\$550,007	\$398,922	\$440,015
EXPENSES TOTAL	\$1,122,135	\$550,007	\$398,922	\$440,015

Recreation

Mission

The mission of the Recreation Department is to strengthen community image and sense of place, support economic development, strengthen safety and security, promote health and wellness, foster human development, increase cultural unity, protect environmental resources, facilitate community problem solving and provide recreational experiences.

Services

- Facilitates rentals of City Facilities, Parks, Pioneer Village, Ball Fields, and Picnic Shelter Rentals.
- Oversee the Special Events application process.
- Coordinates City Sponsored Events and assists with Legacy Events.
- Acts as staff liaison for the Recreation Commission and the Pioneer Village Commission.

Objectives for Fiscal Year 2025-2026

- Secure funding for Shafer Park Lights.
- Create a Community Event Sponsorship Packet.
- Grow our programs and community events.

Performance Measure	FY 2024-2025	FY 2025-2026
	Estimated Actuals	Target
Pioneer Village Rentals	33	40
Picnic Shelter Rentals	71	80
Ball Field Rentals	5	10

City of Selma
Fiscal Year 2025-2026 Budget

General Fund Department 4100 - Recreation

	FY 2022-23 ACTUALS	FY 2023-24 ACTUALS	FY 2024-25 ADOPTED BUDGET	FY 2025-26 ADOPTED BUDGET
EXPENSES				
PERSONNEL				
500.110.000 - SALARIES FULL TIME	\$44,683	\$77,126	\$90,114	\$90,875
500.120.000 - SALARIES PART TIME	-	-	\$400	\$6,328
500.130.000 - OVERTIME	\$272	\$1,040	\$1,776	\$1,000
500.130.400 - OVERTIME-CALL BACK	-	\$21	-	\$75
500.135.000 - SAL-S/L INCENT & VAC CASH OUT	\$21,843	\$1,099	-	-
500.150.000 - DEFERRED COMPENSATION	-	\$800	\$1,767	\$567
500.170.000 - WORKERS COMPENSATION INSURANCE	-	\$2,889	-	-
510.210.000 - FICA	\$4,129	\$5,238	\$5,412	\$5,984
510.215.000 - MEDICARE	\$965	\$1,225	\$1,266	\$1,400
510.220.000 - HEALTH INSURANCE-EMPLOYER	\$5,363	\$6,413	-	-
510.222.000 - HEALTH BENEFITS EXPENSE	-	\$277	\$5,578	\$24,398
510.225.000 - LIFE INSURANCE	\$123	\$399	\$386	\$112
510.230.000 - UNEMPLOYMENT INSURANCE	\$160	\$212	\$437	\$242
510.236.000 - CELL PHONE STIPEND	\$310	\$291	\$249	\$459
510.237.000 - CAR ALLOWANCE	\$225	-	-	-
520.310.000 - CALPERS-EMPLOYER	\$63,838	\$6,198	\$6,839	\$7,179
PERSONNEL TOTAL	\$141,911	\$103,227	\$114,224	\$138,619
MAINTENANCE & OPERATIONS				
600.100.000 - OFFICE SUPPLIES	-	\$43	-	\$500
600.120.000 - POSTAGE	-	\$348	\$500	\$600
600.211.000 - MARKETING & OUTREACH	-	\$4,794	\$3,500	\$3,500
600.250.000 - SUPPLIES	\$1,174	\$3,731	\$1,000	-
600.300.000 - UNIFORM EXPENSE	-	\$748	\$1,000	\$1,000
600.400.000 - PROFESSIONAL SERVICES	\$35,401	\$53,230	\$42,142	\$31,000
600.401.900 - PEST CONTROL	\$300	\$300	\$300	-
600.600.000 - LEASE PAYMENTS	-	-	\$818	\$860
610.900.000 - MEMBERSHIP, DUES & SUBSCRIPTIONS	\$150	\$670	\$325	\$450
610.915.000 - TRAINING & EDUCATION	-	\$62	\$500	\$500
610.920.000 - TRAVEL, CONFERENCE & MEETING	\$3,053	\$4,046	\$3,500	\$7,350
630.100.000 - TELEPHONE	-	-	-	\$650
630.200.000 - GAS & ELECTRIC	\$90,603	\$140,228	\$132,623	\$98,186
630.300.000 - WATER	\$8,930	\$8,691	\$7,992	\$8,420
630.400.000 - SEWER	\$516	\$534	\$660	\$558
630.500.000 - ALARM	\$1,685	\$2,209	\$2,036	\$1,853
656.905.000 - SPECIAL EVENT EXPENSE	\$1,888	\$33,361	\$43,000	\$46,500
656.910.000 - PROGRAM EXPENSE	-	\$1,718	\$5,000	\$5,000
MAINTENANCE & OPERATIONS TOTAL	\$143,699	\$254,712	\$244,896	\$206,927
ALLOCATED COSTS				
620.100.000 - INTERNAL CHARGE-FLEET	\$7,735	\$40,004	\$33,729	\$32,258
620.200.000 - INTERNAL CHARGE-BUILDING	\$76,594	\$88,306	\$107,234	\$79,947
620.300.000 - INTERNAL CHARGE-INSURANCE	\$7,149	\$7,035	\$16,965	\$18,423
620.500.000 - INTERNAL CHARGE-GEN OVERHEAD	\$171	\$160	-	-
620.600.000 - INTERNAL CHARGE-DATA PROCESSING	\$17,924	\$4,408	\$7,336	\$13,008
ALLOCATED COSTS TOTAL	\$109,573	\$139,913	\$165,264	\$143,636
CAPITAL OUTLAY				
700.100.000 - IMPROVEMENTS	-	-	\$50,000	-
700.200.000 - EQUIPMENT	-	-	\$12,000	-
700.250.000 - EQUIPMENT-SOFTWARE	-	-	-	\$5,040
CAPITAL OUTLAY TOTAL	-	-	\$62,000	\$5,040

City of Selma
Fiscal Year 2025-2026 Budget

General Fund Department 4100 - Recreation

	FY 2022-23 ACTUALS	FY 2023-24 ACTUALS	FY 2024-25 ADOPTED BUDGET	FY 2025-26 ADOPTED BUDGET
TRANSFERS/OTHER				
791.000.000 - TRANSFERS OUT	-	\$73,034	\$78,066	\$152,465
TRANSFERS/OTHER TOTAL	-	\$73,034	\$78,066	\$152,465
4100 - RECREATION TOTAL	\$395,183	\$570,886	\$664,450	\$646,687
EXPENSES TOTAL	\$395,183	\$570,886	\$664,450	\$646,687

Senior Citizens

Mission

To provide a comprehensive program for seniors including, but not limited to activities, programs, services, recreation, and socialization.

Services

- Recreation programming including trips, bingo, dances, and various activities.
- Host Zumba classes once a week.
- Food Giveaway Program held on the 4th Tuesday of the month.
- Continue working with local service groups for the annual Thanksgiving Luncheon.
- Host an annual Senior Resource Fair.

Objectives for Fiscal Year 2025-2026

- Continue bi-monthly senior trips.
- Attend more events at the Selma Arts Center.
- Implement new classes/activities for Senior Citizens.
- Plan/host a Senior Prom.

Performance Measure	FY 2024-2025 Estimated Actuals	FY 2025-2026 Target
Senior Trips	5	6
Bingo Daily	70	80
Increase daily attendance	45	55

City of Selma
Fiscal Year 2025-2026 Budget

General Fund Department 4200 - Senior Citizens

	FY 2022-23 ACTUALS	FY 2023-24 ACTUALS	FY 2024-25 ADOPTED BUDGET	FY 2025-26 ADOPTED BUDGET
EXPENSES				
PERSONNEL				
500.110.000 - SALARIES FULL TIME	\$22,515	\$30,966	\$49,527	\$54,068
500.130.000 - OVERTIME	-	\$591	-	\$1,300
500.130.400 - OVERTIME-CALL BACK	-	\$85	-	\$75
500.135.000 - SAL-S/L INCENT & VAC CASH OUT	-	\$2,920	-	-
500.150.000 - DEFERRED COMPENSATION	-	\$150	\$810	\$810
500.170.000 - WORKERS COMPENSATION INSURANCE	-	\$1,070	-	-
510.210.000 - FICA	\$1,410	\$2,163	\$2,967	\$3,345
510.215.000 - MEDICARE	\$330	\$506	\$694	\$783
510.220.000 - HEALTH INSURANCE-EMPLOYER	\$2,435	\$3,005	-	-
510.222.000 - HEALTH BENEFITS EXPENSE	-	\$500	\$5,055	\$4,399
510.225.000 - LIFE INSURANCE	\$71	\$152	\$216	\$213
510.230.000 - UNEMPLOYMENT INSURANCE	\$57	\$86	\$240	\$135
510.236.000 - CELL PHONE STIPEND	\$150	\$200	\$324	\$402
510.237.000 - CAR ALLOWANCE	\$83	-	-	-
520.310.000 - CALPERS-EMPLOYER	\$37,823	\$2,363	\$3,765	\$4,295
PERSONNEL TOTAL	\$64,874	\$44,758	\$63,598	\$69,825
MAINTENANCE & OPERATIONS				
600.120.000 - POSTAGE	\$12	\$24	-	-
600.250.000 - SUPPLIES	\$201	\$122	\$1,500	\$1,500
600.400.000 - PROFESSIONAL SERVICES	\$435	-	-	-
600.401.900 - PEST CONTROL	\$389	\$356	-	-
600.600.000 - LEASE PAYMENTS	-	-	\$818	\$860
630.100.000 - TELEPHONE	\$446	\$433	\$437	\$393
630.200.000 - GAS & ELECTRIC	\$12,335	\$1,167	\$1,355	\$8,449
630.300.000 - WATER	\$2,239	\$2,064	\$1,996	\$2,101
630.400.000 - SEWER	\$743	\$768	\$949	\$802
630.500.000 - ALARM	\$1,032	\$1,352	\$1,246	\$1,099
656.900.000 - SENIOR TRIPS	\$15,798	\$12,920	\$13,000	\$13,798
656.900.001 - SENIOR PROGRAM	-	-	-	\$17,260
MAINTENANCE & OPERATIONS TOTAL	\$33,629	\$19,207	\$21,301	\$46,262
ALLOCATED COSTS				
620.200.000 - INTERNAL CHARGE-BUILDING	\$23,818	\$27,237	\$32,979	\$53,426
620.300.000 - INTERNAL CHARGE-INSURANCE	\$3,830	\$8,226	\$9,348	\$9,972
620.500.000 - INTERNAL CHARGE-GEN OVERHEAD	\$684	\$639	-	-
620.600.000 - INTERNAL CHARGE-DATA PROCESSING	\$4,129	\$4,408	\$5,555	\$4,336
ALLOCATED COSTS TOTAL	\$32,461	\$40,510	\$47,882	\$67,734
CAPITAL OUTLAY				
700.200.000 - EQUIPMENT	\$16,941	-	-	-
CAPITAL OUTLAY TOTAL	\$16,941	-	-	-
TRANSFERS/OTHER				
791.000.000 - TRANSFERS OUT	-	\$5,545	\$2,069	\$2,069
TRANSFERS/OTHER TOTAL	-	\$5,545	\$2,069	\$2,069
4200 - SENIOR CITIZENS TOTAL	\$147,905	\$110,020	\$134,850	\$185,890
EXPENSES TOTAL	\$147,905	\$110,020	\$134,850	\$185,890

Cultural Arts

Mission

The Selma Arts Center strives to enrich the lives of all people who pass through the doors of the Center. This is accomplished by leading a culturally diverse collection of local artists who provide quality theatre and artistic experiences for the community at large. Home to dramatic, visual, literary, and musical arts, we work to create experiences that are inspirational, educational and of the highest caliber.

Services

- Providing performing/visual arts opportunities for youth ages 6 to 18.
- Open to a variety of performing arts opportunities throughout the Central Valley through auditioning, performing, designing, and directing for various ages.
- Offer visual interpretations for all major productions.
- Open Arts Center up for Arts related events and performances.
- Collaborate with Recreation and Community Services on various city events.
- Collaborate yearly with Selma Unified to host a variety of their sponsored performances.

Accomplishments for Fiscal Year 2024-2025

- Had various sold-out performances for main stage and teen productions.
- Produced three main stage productions, one teen production and two CKP youth productions.
- Hosted a Summer Art Gallery.
- Collaborated with the Selma Recreation and Community Service Department on city events.
- Host the SACA's Award Gala.
- Hosted a free Holiday Arts and Craft events in the Theater.
- Hosted the first annual Selma Arts and Culture Fest.
- Produces various concerts and musical fundraisers.
- Took Sac Teen & CKP youth to see Romeo and Juliet in San Francisco.
- Held CVTC Graduations and various Selma Workshops/Presentations.

Objectives for Fiscal Year 2025-2026

- Secure the Selma Arts Council sponsorships of 4 major productions, as well as host a variety of fundraisers.
- Host free community events in the theater.
- Host major productions, SACTeen productions and CKP youth productions.
- Host a Summer and Winter Art Gallery.
- Collaborated with the Selma Recreation and Community Service Department on city events.
- Host a Season Announcement Fundraiser.
- Host the second annual Arts and Culture Fest.
- Secure more hours for employee assistance.
- Update the lighting system.
- Update basement and storage functionality.
- Apply to various arts and culture grants.
- Take CKP youth participants to see Beetlejuice at the Fresno Saroyan.
- Take SACTeen participants to see a professional musical production outside the Fresno Valley.

Performance Measure	FY 2024-2025 Estimated Actuals	FY 2025-2026 Target
Large Productions	4	5
Cool Kids Productions	2	2
Free Community Events	4	4
Theater Workshops	0	2
Event Fundraisers	6	7

City of Selma
Fiscal Year 2025-2026 Budget

General Fund Department 4300 - Cultural Arts

	FY 2022-23 ACTUALS	FY 2023-24 ACTUALS	FY 2024-25 ADOPTED BUDGET	FY 2025-26 ADOPTED BUDGET
EXPENSES				
PERSONNEL				
500.110.000 - SALARIES FULL TIME	\$51,724	\$50,658	\$53,271	\$17,841
500.120.000 - SALARIES PART TIME	\$32,579	\$29,678	\$16,384	\$2,863
500.130.000 - OVERTIME	\$2,995	\$2,490	\$1,869	\$1,800
500.135.000 - SAL-S/L INCENT & VAC CASH OUT	\$749	\$1,251	\$1,438	\$1,400
500.150.000 - DEFERRED COMPENSATION	\$600	\$600	\$978	\$378
500.170.000 - WORKERS COMPENSATION INSURANCE	-	\$1,926	-	-
510.210.000 - FICA	\$5,438	\$5,080	\$4,319	\$1,284
510.215.000 - MEDICARE	\$1,272	\$1,188	\$1,010	\$301
510.220.000 - HEALTH INSURANCE-EMPLOYER	\$12,095	\$6,322	-	-
510.222.000 - HEALTH BENEFITS EXPENSE	-	\$3,743	\$8,762	\$3,382
510.225.000 - LIFE INSURANCE	\$167	\$185	\$186	\$48
510.230.000 - UNEMPLOYMENT INSURANCE	\$223	\$209	\$269	\$52
510.236.000 - CELL PHONE STIPEND	\$320	\$288	\$310	\$270
510.237.000 - CAR ALLOWANCE	\$150	-	-	-
520.310.000 - CALPERS-EMPLOYER	\$86,561	\$5,700	\$4,193	\$1,421
PERSONNEL TOTAL	\$194,874	\$109,317	\$92,989	\$31,040
MAINTENANCE & OPERATIONS				
600.250.000 - SUPPLIES	\$9,036	\$18,944	\$20,000	\$21,100
600.400.000 - PROFESSIONAL SERVICES	\$4,874	-	-	\$1,500
600.600.000 - LEASE PAYMENTS	-	-	\$818	\$860
610.920.000 - TRAVEL, CONFERENCE & MEETING	-	\$1,524	\$1,500	\$1,500
630.200.000 - GAS & ELECTRIC	-	-	\$10,181	-
MAINTENANCE & OPERATIONS TOTAL	\$13,910	\$20,468	\$32,499	\$24,960
ALLOCATED COSTS				
620.200.000 - INTERNAL CHARGE-BUILDING	-	-	\$35,046	-
620.300.000 - INTERNAL CHARGE-INSURANCE	\$11,562	\$9,086	\$10,383	\$3,607
620.500.000 - INTERNAL CHARGE-GEN OVERHEAD	\$202	\$189	-	-
ALLOCATED COSTS TOTAL	\$11,764	\$9,275	\$45,429	\$3,607
CAPITAL OUTLAY				
700.200.000 - EQUIPMENT	-	\$31,461	-	\$30,000
CAPITAL OUTLAY TOTAL	-	\$31,461	-	\$30,000
TRANSFERS/OTHER				
791.000.000 - TRANSFERS OUT	-	\$10,793	\$4,735	\$4,735
TRANSFERS/OTHER TOTAL	-	\$10,793	\$4,735	\$4,735
4300 - CULTURAL ARTS TOTAL	\$220,548	\$181,314	\$175,652	\$94,342
EXPENSES TOTAL	\$220,548	\$181,314	\$175,652	\$94,342

Senior Center-Nutrition

Mission

To provide the daily lunch program to seniors 60 & older.

Services

- Provide a daily (Monday – Friday) lunch for seniors 60 & older.
- Organize volunteers for the Nick Medina Senior Center.
- Provides snacks for food insecure senior citizens.

Objectives for Fiscal Year 2025-2026

- Secure funding through Fresno-Madera Area Agency on Aging (FMAAA).
- Secure additional funding from Kaiser Permanente.
- Continue to provide the senior meal program Monday – Friday.
- Increase the daily meal program participation.

Performance Measure	FY 2024-2025 Estimated Actuals	FY 2025-2026 Target
Daily Lunch Average	35	45
Commodities (Households Served)	100	125
Volunteers for the Meal Program	8	12

City of Selma
Fiscal Year 2025-2026 Budget

General Fund Department 4500 - Senior Center-Nutrition

	FY 2022-23 ACTUALS	FY 2023-24 ACTUALS	FY 2024-25 ADOPTED BUDGET	FY 2025-26 ADOPTED BUDGET
EXPENSES				
PERSONNEL				
500.110.000 - SALARIES FULL TIME	\$45,574	\$45,276	\$46,253	\$47,178
500.120.000 - SALARIES PART TIME	-	\$6,357	\$15,680	\$16,170
500.130.000 - OVERTIME	\$448	\$1,534	-	\$1,500
500.130.400 - OVERTIME-CALL BACK	\$234	\$987	-	\$200
500.150.000 - DEFERRED COMPENSATION	-	-	\$315	\$315
500.170.000 - WORKERS COMPENSATION INSURANCE	-	\$1,605	-	-
510.210.000 - FICA	\$2,873	\$3,298	\$3,822	\$3,909
510.215.000 - MEDICARE	\$672	\$771	\$894	\$915
510.220.000 - HEALTH INSURANCE-EMPLOYER	\$5,546	\$3,468	-	-
510.222.000 - HEALTH BENEFITS EXPENSE	-	\$1,064	\$3,894	\$4,618
510.225.000 - LIFE INSURANCE	\$162	\$178	\$178	\$173
510.230.000 - UNEMPLOYMENT INSURANCE	\$117	\$134	\$309	\$158
510.236.000 - CELL PHONE STIPEND	\$297	\$270	\$288	\$405
510.237.000 - CAR ALLOWANCE	\$125	-	-	-
520.310.000 - CALPERS-EMPLOYER	\$76,531	\$3,504	\$3,617	\$3,732
PERSONNEL TOTAL	\$132,579	\$68,447	\$75,250	\$79,273
MAINTENANCE & OPERATIONS				
600.250.000 - SUPPLIES	\$1,416	\$730	\$1,500	\$7,000
600.401.900 - PEST CONTROL	\$151	\$139	\$151	-
610.915.000 - TRAINING & EDUCATION	\$8	\$558	\$600	-
630.100.000 - TELEPHONE	\$173	\$238	\$233	\$213
630.200.000 - GAS & ELECTRIC	\$4,797	\$454	\$5,253	\$3,616
630.300.000 - WATER	\$871	\$803	\$776	\$817
630.400.000 - SEWER	\$289	\$299	\$370	\$312
630.500.000 - ALARM	\$401	\$526	\$485	\$427
656.895.000 - SENIOR MEALS	\$15,804	\$43,347	\$38,000	\$40,000
MAINTENANCE & OPERATIONS TOTAL	\$23,911	\$47,094	\$47,368	\$52,385
ALLOCATED COSTS				
620.200.000 - INTERNAL CHARGE-BUILDING	\$8,115	\$9,235	\$16,277	\$23,582
620.300.000 - INTERNAL CHARGE-INSURANCE	\$7,384	\$7,943	\$9,015	\$11,700
ALLOCATED COSTS TOTAL	\$15,499	\$17,178	\$25,292	\$35,282
TRANSFERS/OTHER				
791.000.000 - TRANSFERS OUT	-	\$33,066	\$4,191	\$4,190
TRANSFERS/OTHER TOTAL	-	\$33,066	\$4,191	\$4,190
4500 - SENIOR CENTER-NUTRITION TOTAL	\$171,988	\$165,785	\$152,101	\$171,130
EXPENSES TOTAL	\$171,988	\$165,785	\$152,101	\$171,130

Recreation-Sports

Mission

To provide high-quality sports programs for youth and adult participants.

Services

- Organize and implement the City’s T-ball program.
- Organize and implement Co-Ed NFL Flag Football.
- Organize and implement the City’s Adult Co-Ed Softball League.
- Assist the Private Youth Sports Leagues.
- Assist with Private Adult Softball Leagues.
- Provide sport field rentals and preparation.

Objectives for Fiscal Year 2025-2026

- Establish an Adult Kickball League.
- Establish a SPARCS Club Program.
- Implement exercise classes for adults.
- Grow our existing sport programs.

Performance Measure	FY 2024-2025 Estimated Actuals	FY 2025-2026 Target
T-Ball Registrations	121	125
Co-Ed NFL Flag Football Registrations	80	120
Adult Softball Teams	12	12

City of Selma
Fiscal Year 2025-2026 Budget

General Fund Department 4700 - Recreation-Sports

	FY 2022-23 ACTUALS	FY 2023-24 ACTUALS	FY 2024-25 ADOPTED BUDGET	FY 2025-26 ADOPTED BUDGET
EXPENSES				
PERSONNEL				
500.110.000 - SALARIES FULL TIME	\$44,346	\$50,788	\$63,743	\$65,704
500.120.000 - SALARIES PART TIME	\$15,543	\$9,051	\$4,400	\$4,538
500.130.000 - OVERTIME	-	\$110	-	\$600
500.130.400 - OVERTIME-CALL BACK	-	\$21	-	\$75
500.135.000 - SAL-S/L INCENT & VAC CASH OUT	-	\$62	-	-
500.150.000 - DEFERRED COMPENSATION	-	\$150	\$1,125	\$1,125
500.170.000 - WORKERS COMPENSATION INSURANCE	-	\$2,675	-	-
510.210.000 - FICA	\$3,675	\$3,894	\$4,123	\$4,350
510.215.000 - MEDICARE	\$859	\$911	\$965	\$1,018
510.220.000 - HEALTH INSURANCE-EMPLOYER	\$3,774	\$4,220	-	-
510.222.000 - HEALTH BENEFITS EXPENSE	-	\$381	\$5,260	\$7,037
510.225.000 - LIFE INSURANCE	\$107	\$200	\$247	\$240
510.230.000 - UNEMPLOYMENT INSURANCE	\$149	\$158	\$333	\$176
510.236.000 - CELL PHONE STIPEND	\$294	\$347	\$414	\$609
510.237.000 - CAR ALLOWANCE	\$208	-	-	-
520.310.000 - CALPERS-EMPLOYER	\$60,408	\$4,207	\$4,887	\$5,223
PERSONNEL TOTAL	\$129,362	\$77,173	\$85,497	\$90,695
MAINTENANCE & OPERATIONS				
600.400.000 - PROFESSIONAL SERVICES	\$5,208	-	-	-
610.900.000 - MEMBERSHIP, DUES & SUBSCRIPTIONS	\$165	\$185	\$350	-
610.920.000 - TRAVEL, CONFERENCE & MEETING	\$1,303	\$2,860	\$3,000	-
600.600.000 - LEASE PAYMENTS	-	-	\$818	\$860
600.250.000 - SUPPLIES	\$5,940	\$572	\$1,200	\$1,200
656.902.001 - T-BALL PROGRAM	-	-	-	\$4,000
656.901.000 - ADULT SPORTS EXPENSE	-	\$4,055	\$5,000	\$5,000
656.902.000 - YOUTH SPORTS EXPENSE	\$1,000	\$11,974	\$8,000	\$9,000
MAINTENANCE & OPERATIONS TOTAL	\$13,616	\$19,646	\$18,368	\$20,060
ALLOCATED COSTS				
620.300.000 - INTERNAL CHARGE-INSURANCE	\$7,165	\$14,339	\$12,119	\$12,755
620.500.000 - INTERNAL CHARGE-GEN OVERHEAD	\$78	\$73	-	-
620.600.000 - INTERNAL CHARGE-DATA PROCESSING	\$469	\$448	-	\$4,336
ALLOCATED COSTS TOTAL	\$7,712	\$14,860	\$12,119	\$17,091
TRANSFERS/OTHER				
791.000.000 - TRANSFERS OUT	-	\$10,017	\$3,270	\$3,269
TRANSFERS/OTHER TOTAL	-	\$10,017	\$3,270	\$3,269
4700 - RECREATION-SPORTS TOTAL	\$150,690	\$121,697	\$119,254	\$131,115
EXPENSES TOTAL	\$150,690	\$121,697	\$119,254	\$131,115

Engineering

Mission

To enhance the community of Selma by delivering exceptional professional engineering and land surveying services. We are committed to promoting the health, safety, and well-being of all citizens through our work. We serve the residents, development community, utility providers, and all City departments by providing innovative engineering and surveying solutions that meet their needs. Our aim is to be a trusted partner in building a prosperous and sustainable future for Selma.

Services

- Design and construction management for Capital Improvement Projects.
- Provide Civil Engineering and Land Surveying information and support to the community.
- Facilitate the Improvement Plan Review, Grading Permit, and Encroachment Permit process.
- Coordinate engineering requirements for Entitlement Applications.
- Review Development Applications.
- Support Public Works with field inspections.

Accomplishments for Fiscal Year 2024-2025

- Completed Capital Improvement Projects for Stillman, Barbara, and Alphabet Streets.
- Completed CDBG-funded improvements to promote better sidewalks connectivity.
- Complete bid process and initiated construction of the Amberwood Sewer Truckline project.
- Complete bid process and initiated construction of the Nebraska sewer line upgrade project
- Coordinated with Selma-Kingsburg-Fowler Sanitation District and provided comments to aid with completion and adoption of the Sewer Master Plan.
- Completed the 10-year Capital Improvement Program.
- Maintained Public Land Survey System (PLSS) survey monuments, as required by State law, for the County Surveyor.
- Created the Capital Improvement Plan GIS Dashboard to provide transparent project information to the public.

- Brought the City into compliance with the MS4 permitting requirements of the California Water Quality Control Board.

Objectives for Fiscal Year 2025-2026

- Continuing the sidewalk connectivity project throughout the southwest portion of the City (CDBG).
- Complete the AB74 Storm Drain Phase II Project.
- Design and construct the Dinuba Avenue projects from Thompson to Dockery (STBG).
- Complete the design and initiate construction of the Dinuba and McCall Traffic Signal project (CMAQ).
- Complete the design and initiate construction of the Park and Ride Parking Lot at Mill and Orange Streets (CMAQ).
- Complete design and begin construction of the eastbound left turn lane improvements along Floral Avenue at Highland Avenue/State Route 43.
- Facilitate the completion of the construction of the Clarkson Lift Station upgrades.
- Complete Amberwood Sewer Line project.
- Complete the design and begin construction of the ATP trail project.
- Complete the construction of the Downtown ADA/Civic Center improvement project (Measure C).
- Complete the design of the Thompson Park project.
- Complete design and begin construction of the 2nd Street improvements (CalGreen Grant).
- Continue implementation of the Tactical Urbanism Study (Caltrans Sustainable Transportation Planning Grant Program).

City of Selma
Fiscal Year 2025-2026 Budget

General Fund Department 5100 - Engineering

	FY 2022-23 ACTUALS	FY 2023-24 ACTUALS	FY 2024-25 ADOPTED BUDGET	FY 2025-26 ADOPTED BUDGET
EXPENSES				
PERSONNEL				
500.110.000 - SALARIES FULL TIME	\$13,464	\$49,618	\$72,075	\$81,889
500.150.000 - DEFERRED COMPENSATION	\$300	\$300	\$1,950	\$1,950
510.210.000 - FICA	\$882	\$2,956	\$4,164	\$4,665
510.215.000 - MEDICARE	\$206	\$691	\$1,032	\$1,186
510.220.000 - HEALTH INSURANCE-EMPLOYER	\$900	\$1,378	-	-
510.222.000 - HEALTH BENEFITS EXPENSE	-	\$1,854	\$4,674	\$5,705
510.225.000 - LIFE INSURANCE	\$66	\$121	\$164	\$164
510.230.000 - UNEMPLOYMENT INSURANCE	\$36	\$122	\$356	\$205
510.236.000 - CELL PHONE STIPEND	-	\$289	\$495	\$495
510.237.000 - CAR ALLOWANCE	-	\$963	\$1,651	\$1,651
520.310.000 - CALPERS-EMPLOYER	\$22,885	\$3,549	\$5,599	\$6,507
PERSONNEL TOTAL	\$38,740	\$61,840	\$92,160	\$104,417
MAINTENANCE & OPERATIONS				
600.120.000 - POSTAGE	-	\$41	-	-
600.200.000 - ADVERTISING	\$151	-	\$500	-
600.210.000 - PUBLICATIONS	\$759	-	-	-
600.250.000 - SUPPLIES	-	\$258	\$300	-
600.400.000 - PROFESSIONAL SERVICES	\$449,844	\$464,732	\$350,000	\$280,000
600.600.000 - LEASE PAYMENTS	-	-	\$1,636	\$860
610.920.000 - TRAVEL, CONFERENCE & MEETING	-	-	-	\$834
MAINTENANCE & OPERATIONS TOTAL	\$450,753	\$465,032	\$352,436	\$281,694
ALLOCATED COSTS				
620.200.000 - INTERNAL CHARGE-BUILDING	\$3,328	\$2,773	\$2,863	\$2,082
620.300.000 - INTERNAL CHARGE-INSURANCE	\$4,281	\$20,480	\$13,895	\$14,729
620.500.000 - INTERNAL CHARGE-GEN OVERHEAD	\$78	\$73	-	-
620.600.000 - INTERNAL CHARGE-DATA PROCESSING	\$4,223	\$4,408	\$3,773	\$4,336
ALLOCATED COSTS TOTAL	\$11,911	\$27,734	\$20,531	\$21,147
CAPITAL OUTLAY				
700.100.347 - AB 74 STORM DRAIN PROJECT	\$5,340	\$9,051	-	-
CAPITAL OUTLAY TOTAL	\$5,340	\$9,051	-	-
TRANSFERS/OTHER				
791.000.000 - TRANSFERS OUT	-	\$9,910	\$1,257	\$1,257
TRANSFERS/OTHER TOTAL	-	\$9,910	\$1,257	\$1,257
5100 - ENGINEERING TOTAL	\$506,744	\$573,567	\$466,384	\$408,515
EXPENSES TOTAL	\$506,744	\$573,567	\$466,384	\$408,515

Public Works-Parks

Mission

The mission of the Parks Division is to provide park and recreation areas that are safe, attractive, and inviting for family gatherings and individual use.

Services

- Maintain all City Park grounds daily; through our Park Master Plan, the Parks Maintenance Department has assigned staff to each park to ensure daily maintenance of all assets is accomplished. This keeps our parks clean and manicured daily and ensures that restrooms, shelters, playground equipment, lighting and signage are up to the public's standards and meet all safety requirements as mandated by all agencies.
- Ensure safety of playground equipment and facilities. Quarterly and annual inspections are conducted on all City playground assets.
- Maintain all City Park shelters.
- Provide tree trimming in City rights-of-way. Maintains all City right-of-way with required tree maintenance. This would be annual and bi-annual maintenance for health.
- Landscape & maintenance of all City islands & medians. Lighting, Landscape, and Maintenance District (LLMD) and City Island maintenance to plants, trees, irrigation lines and valves, lighting, walls and fence repairs and painting.
- Ensure efficient irrigation systems for all City-owned landscape areas. Regular inspections of all City irrigation infrastructure are conducted to ensure proper functionality.

Objectives for Fiscal Year 2025-2026

- Purchase new equipment: mowers, woodchipper, new trailers for mowers.
- Install new assets in parks: benches, trash cans.
- Install new trees throughout the parks.
- Fix lighting at Salazar Park.
- Get the splash park up and running.
- Contract all LLMDs.
- Continuing our regular maintenance parks routine.
- Start contracting work for ball field lights at Shafer Park.

City of Selma
Fiscal Year 2025-2026 Budget

General Fund Department 5300 - Public Works-Parks

	FY 2022-23 ACTUALS	FY 2023-24 ACTUALS	FY 2024-25 ADOPTED BUDGET	FY 2025-26 ADOPTED BUDGET
EXPENSES				
PERSONNEL				
500.110.000 - SALARIES FULL TIME	\$428,972	\$482,026	\$508,155	\$565,944
500.120.000 - SALARIES PART TIME	\$61	-	-	-
500.130.000 - OVERTIME	\$9,008	\$12,332	\$5,000	\$15,000
500.130.400 - OVERTIME-CALL BACK	\$8,587	\$7,276	\$6,000	\$7,000
500.130.600 - ON CALL	\$1,689	\$990	\$3,600	\$4,500
500.135.000 - SAL-S/L INCENT & VAC CASH OUT	\$6,523	\$5,496	\$6,000	\$4,500
500.150.000 - DEFERRED COMPENSATION	\$7,813	\$5,263	\$7,050	\$10,260
510.210.000 - FICA	\$28,525	\$32,458	\$29,485	\$34,987
510.215.000 - MEDICARE	\$6,671	\$7,591	\$6,903	\$8,183
510.220.000 - HEALTH INSURANCE-EMPLOYER	\$125,171	\$65,166	-	-
510.222.000 - HEALTH BENEFITS EXPENSE	-	\$28,267	\$75,537	\$83,371
510.225.000 - LIFE INSURANCE	\$2,412	\$2,646	\$2,204	\$2,440
510.230.000 - UNEMPLOYMENT INSURANCE	\$1,501	\$2,089	\$2,381	\$1,411
510.235.000 - UNIFORM ALLOWANCE	\$3,827	\$3,420	\$2,440	\$3,040
510.236.000 - CELL PHONE STIPEND	\$3,360	\$3,784	\$3,096	\$630
510.237.000 - CAR ALLOWANCE	\$208	-	-	-
520.310.000 - CALPERS-EMPLOYER	\$820,495	\$45,862	\$41,960	\$44,918
PERSONNEL TOTAL	\$1,454,822	\$704,665	\$699,811	\$786,184
MAINTENANCE & OPERATIONS				
600.250.000 - SUPPLIES	\$35,788	\$31,826	\$33,000	\$35,000
600.300.000 - UNIFORM EXPENSE	\$6,375	\$11,870	\$17,000	\$17,000
600.305.000 - SMALL TOOLS	\$6,613	\$41,646	\$8,500	\$8,500
600.360.000 - MAINTENANCE & REPAIRS	\$114	\$24,916	-	\$20,000
600.370.000 - BUILDING REPAIRS	-	-	\$23,500	\$25,000
600.400.000 - PROFESSIONAL SERVICES	\$52,162	\$31,323	\$30,000	\$42,000
600.401.900 - PEST CONTROL	\$139	\$139	\$1,750	-
600.505.000 - RENTALS-EQUIPMENT	\$1,683	-	\$1,000	\$2,500
600.600.000 - LEASE PAYMENTS	-	-	\$818	\$860
600.720.000 - TAXES-ASSESSMENT CHARGE	\$1,135	\$2	-	-
610.900.000 - MEMBERSHIP, DUES & SUBSCRIPTIONS	\$755	\$1,510	\$850	\$2,500
610.915.000 - TRAINING & EDUCATION	\$875	\$1,338	\$4,500	\$4,000
610.920.000 - TRAVEL, CONFERENCE & MEETING	-	\$2,371	\$1,500	\$2,500
630.200.000 - GAS & ELECTRIC	\$42,033	\$77,746	\$74,499	\$57,809
630.300.000 - WATER	\$23,608	\$22,736	\$21,387	\$22,947
630.400.000 - SEWER	\$1,227	\$1,241	\$1,534	\$1,351
630.500.000 - ALARM	\$1,848	\$2,422	\$2,232	\$1,968
MAINTENANCE & OPERATIONS TOTAL	\$174,355	\$251,085	\$222,070	\$243,935
ALLOCATED COSTS				
620.100.000 - INTERNAL CHARGE-FLEET	\$54,140	\$80,009	\$67,458	\$80,645
620.200.000 - INTERNAL CHARGE-BUILDING	\$76,555	\$60,619	\$69,340	\$88,008
620.300.000 - INTERNAL CHARGE-INSURANCE	\$93,630	\$76,999	\$101,111	\$119,019
620.500.000 - INTERNAL CHARGE-GEN OVERHEAD	\$1,943	\$1,815	-	-
620.600.000 - INTERNAL CHARGE-DATA PROCESSING	\$18,768	\$8,815	\$10,217	\$13,008
ALLOCATED COSTS TOTAL	\$245,036	\$228,257	\$248,126	\$300,680
CAPITAL OUTLAY				
700.200.000 - EQUIPMENT	\$63,860	\$31,938	\$35,000	-
CAPITAL OUTLAY TOTAL	\$63,860	\$31,938	\$35,000	-

City of Selma
Fiscal Year 2025-2026 Budget

General Fund Department 5300 - Public Works-Parks

	FY 2022-23 ACTUALS	FY 2023-24 ACTUALS	FY 2024-25 ADOPTED BUDGET	FY 2025-26 ADOPTED BUDGET
TRANSFERS/OTHER				
791.000.000 - TRANSFERS OUT	-	\$74,064	\$44,895	\$44,890
TRANSFERS/OTHER TOTAL	-	\$74,064	\$44,895	\$44,890
5300 - PUBLIC WORKS-PARKS TOTAL	\$1,938,072	\$1,290,008	\$1,249,903	\$1,375,689
EXPENSES TOTAL	\$1,938,072	\$1,290,008	\$1,249,903	\$1,375,689

Public Works-Streets

Mission

The Streets Divisions mission is to provide safe and efficient operations and maintenance throughout the City's streets and public rights-of-way, to include ongoing street and right-of-way improvements to eliminate hazardous conditions, improve functionality and provide high-quality infrastructure for our pedestrian right of way, ADA services and vehicle transportation systems.

Services

Maintain and Repair:

- Storm drain infrastructure including ponding and recharge basins.
- City-owned streetlights, traffic signals and ADA apparatuses.
- Sidewalks - Annual grinding and panel replacement of displaced sidewalk and ramps.
- Weekly commercial street-sweeping and monthly residential street-sweeping.
- City streets and roads - Pothole repairs, crack sealing and CIP road maintenance projects to maintain our City streets maintenance program.
- 811 Dig Alert services - Daily responses to contractor and citizen 811 Dig Alert tickets for locating of City owner infrastructure i.e. streetlights, irrigation lines, traffic signals.

Objectives for Fiscal Year 2025-2026

- Begin Thermo-stripping around city streets.
- Begin phase #5 for street signs.
- Continue fixing sidewalks throughout the city starting with sidewalks around city property.
- Fix public works gate issue (New slab pour needed).
- Stripping all downtown parking lots with paint.
- Paint curbs throughout the city (Starting with school zones).
- Continue cleaning out alleyways.
- Continuing with Vector truck routine (Winter season).
- Hire new staff to start more in-house projects.

City of Selma
Fiscal Year 2025-2026 Budget

General Fund Department 5400 - Public Works-Streets

	FY 2022-23 ACTUALS	FY 2023-24 ACTUALS	FY 2024-25 ADOPTED BUDGET	FY 2025-26 ADOPTED BUDGET
EXPENSES				
MAINTENANCE & OPERATIONS				
600.360.000 - MAINTENANCE & REPAIRS	-	\$207	-	-
600.400.000 - PROFESSIONAL SERVICES	\$79	\$304	-	-
MAINTENANCE & OPERATIONS TOTAL	\$79	\$511	-	-
5400 - PUBLIC WORKS-STREETS TOTAL	\$79	\$511	-	-
EXPENSES TOTAL	\$79	\$511	-	-

City of Selma
Fiscal Year 2025-2026 Budget

General Fund Department 9900 - General-Non Departmental

	FY 2022-23 ACTUALS	FY 2023-24 ACTUALS	FY 2024-25 ADOPTED BUDGET	FY 2025-26 ADOPTED BUDGET
EXPENSES				
MAINTENANCE & OPERATIONS				
600.440.000 - TRUSTEE FEES	\$990	\$3,740	\$990	-
610.901.000 - AGENCY FEES & CHARGES	-	-	-	\$15,000
MAINTENANCE & OPERATIONS TOTAL	\$990	\$3,740	\$990	\$15,000
CAPITAL OUTLAY				
700.050.000 - LAND	-	-	\$1,493,290	-
CAPITAL OUTLAY TOTAL	-	-	\$1,493,290	-
DEBT SERVICE				
750.300.007 - INTEREST 2015 REFI	\$88,747	\$81,038	\$73,091	\$64,897
750.301.007 - PRINCIPAL 2015 REFI	\$249,496	\$257,205	\$265,153	\$273,346
DEBT SERVICE TOTAL	\$338,243	\$338,243	\$338,244	\$338,243
9900 - GENERAL-NON DEPARTMENTAL TOTAL	\$339,233	\$341,983	\$1,832,524	\$353,243
EXPENSES TOTAL	\$339,233	\$341,983	\$1,832,524	\$353,243

Special Revenue Funds



City of Selma
Fiscal Year 2025-2026 Budget

Special Revenue Fund 111 - Equipment Replacement

	FY 2022-23 ACTUALS	FY 2023-24 ACTUALS	FY 2024-25 ADOPTED BUDGET	FY 2025-26 ADOPTED BUDGET
REVENUES				
0000 - NON-DEPARTMENTAL REVENUE				
470.000.000 - INTEREST INCOME	\$12,406	\$20,478	\$12,407	\$12,500
0000 - NON-DEPARTMENTAL REVENUE TOTAL	\$12,406	\$20,478	\$12,407	\$12,500
2500 - FIRE ADMINISTRATION				
424.000.000 - GRANT REVENUE	-	\$12,737	-	-
482.010.000 - MISCELLANEOUS REVENUE	\$43,390	\$32,722	\$20,439	\$30,000
2500 - FIRE ADMINISTRATION TOTAL	\$43,390	\$45,459	\$20,439	\$30,000
5400 - PUBLIC WORKS-STREETS				
453.450.000 - STREET SWEEPING FEES	\$65,040	\$65,040	-	-
5400 - PUBLIC WORKS-STREETS TOTAL	\$65,040	\$65,040	-	-
REVENUES TOTAL	\$120,836	\$130,976	\$32,846	\$42,500
EXPENSES				
2200 - POLICE FIELD OPERATIONS				
MAINTENANCE & OPERATIONS				
600.250.000 - SUPPLIES	\$4,633	-	-	-
MAINTENANCE & OPERATIONS TOTAL	\$4,633	-	-	-
2200 - POLICE FIELD OPERATIONS TOTAL	\$4,633	-	-	-
2500 - FIRE ADMINISTRATION				
MAINTENANCE & OPERATIONS				
600.250.000 - SUPPLIES	\$26,640	-	-	-
600.400.000 - PROFESSIONAL SERVICES	-		\$18,018	\$20,000
MAINTENANCE & OPERATIONS TOTAL	\$26,640	-	\$18,018	\$20,000
CAPITAL OUTLAY				
700.200.000 - EQUIPMENT	\$38,489	\$15,989	\$160,000	\$260,000
700.400.000 - LEASE PURCHASE	\$40,201	\$41,490	\$65,923	-
CAPITAL OUTLAY TOTAL	\$78,690	\$57,480	\$225,923	\$260,000
DEBT SERVICE				
700.401.000 - INTEREST 2016 FIRE TRUCK LS	\$3,644	\$2,354	-	-
DEBT SERVICE TOTAL	\$3,644	\$2,354	-	-
2500 - FIRE ADMINISTRATION TOTAL	\$108,974	\$59,834	\$243,941	\$280,000
EXPENSES TOTAL	\$113,607	\$59,834	\$243,941	\$280,000

City of Selma
Fiscal Year 2025-2026 Budget

Special Revenue Fund 201 - Traffic Safety

	FY 2022-23 ACTUALS	FY 2023-24 ACTUALS	FY 2024-25 ADOPTED BUDGET	FY 2025-26 ADOPTED BUDGET
REVENUES				
2200 - POLICE FIELD OPERATIONS				
460.000.000 - VEHICLE CODE FINES	\$6,408	\$13,771	\$9,000	\$6,000
2200 - POLICE FIELD OPERATIONS TOTAL	\$6,408	\$13,771	\$9,000	\$6,000
EXPENSES TOTAL	\$6,408	\$13,771	\$9,000	\$6,000

City of Selma
Fiscal Year 2025-2026 Budget

Special Revenue Fund 202 - Successor Agency Administration

	FY 2022-23 ACTUALS	FY 2023-24 ACTUALS	FY 2024-25 ADOPTED BUDGET	FY 2025-26 ADOPTED BUDGET
REVENUES				
0000 - NON-DEPARTMENTAL REVENUE				
475.000.000 - REIMBURSEMENTS	\$141,415	-	-	-
490.220.000 - OPERATING TRANSFERS IN	\$78,443	-	-	-
0000 - NON-DEPARTMENTAL REVENUE TOTAL	\$219,858	-	-	-
REVENUES TOTAL	\$219,858	-	-	-
EXPENSES				
1600 - FINANCE				
PERSONNEL				
500.110.000 - SALARIES FULL TIME	\$51,837	\$38,570	-	\$22,206
500.130.000 - OVERTIME	\$224	\$3,253	-	-
500.150.000 - DEFERRED COMPENSATION	\$88	\$572	-	\$565
510.210.000 - FICA	\$2,918	\$2,718	-	\$1,362
510.215.000 - MEDICARE	\$682	\$636	-	\$322
510.220.000 - HEALTH INSURANCE-EMPLOYER	\$6,219	\$4,245	-	-
510.222.000 - HEALTH BENEFITS EXPENSE	-	\$1,346	-	\$1,000
510.225.000 - LIFE INSURANCE	\$88	\$124	-	\$55
510.230.000 - UNEMPLOYMENT INSURANCE	\$120	\$112	-	\$56
510.236.000 - CELL PHONE STIPEND	\$281	-	-	\$36
510.237.000 - CAR ALLOWANCE	-	-	-	\$251
520.310.000 - CALPERS-EMPLOYER	\$92,302	\$3,187	-	\$1,766
PERSONNEL TOTAL	\$154,761	\$54,761		\$27,619
TRANSFERS/OTHER				
791.000.000 - TRANSFERS OUT	-	\$11,419	-	\$4,995
TRANSFERS/OTHER TOTAL	-	\$11,419	-	\$4,995
1600 - FINANCE TOTAL	\$154,761	\$66,180	-	\$32,614
EXPENSES TOTAL	\$154,761	\$66,180	-	\$32,614

City of Selma
Fiscal Year 2025-2026 Budget

Special Revenue Fund 204 - Local Public Safety Fund

	FY 2022-23 ACTUALS	FY 2023-24 ACTUALS	FY 2024-25 ADOPTED BUDGET	FY 2025-26 ADOPTED BUDGET
REVENUES				
2200 - POLICE FIELD OPERATIONS				
423.000.000 - LOCAL PUBLIC SAFETY TAX	\$85,864	\$81,879	\$75,000	\$80,000
2200 - POLICE FIELD OPERATIONS TOTAL	\$85,864	\$81,879	\$75,000	\$80,000
REVENUES TOTAL	\$85,864	\$81,879	\$75,000	\$80,000
EXPENSES				
2200 - POLICE FIELD OPERATIONS				
TRANSFERS/OTHER				
791.000.000 - TRANSFERS OUT	\$42,000	\$70,000	\$90,000	\$90,000
TRANSFERS/OTHER TOTAL	\$42,000	\$70,000	\$90,000	\$90,000
2200 - POLICE FIELD OPERATIONS TOTAL	\$42,000	\$70,000	\$90,000	\$90,000
EXPENSES TOTAL	\$42,000	\$70,000	\$90,000	\$90,000

City of Selma
Fiscal Year 2025-2026 Budget

Special Revenue Fund 209 - AB 1913 Grant-Fresno COPS

	FY 2022-23 ACTUALS	FY 2023-24 ACTUALS	FY 2024-25 ADOPTED BUDGET	FY 2025-26 ADOPTED BUDGET
REVENUES				
0000 - NON-DEPARTMENTAL REVENUE				
490.220.000 - OPERATING TRANSFERS IN	\$99,745	-	-	-
0000 - NON-DEPARTMENTAL REVENUE TOTAL	\$99,745	-	-	-
2200 - POLICE FIELD OPERATIONS				
424.000.000 - GRANT REVENUE	\$80,000	\$271,430	\$145,000	\$145,000
2200 - POLICE FIELD OPERATIONS TOTAL	\$80,000	\$271,430	\$145,000	\$145,000
REVENUES TOTAL	\$179,745	\$271,430	\$145,000	\$145,000
EXPENSES				
2200 - POLICE FIELD OPERATIONS				
PERSONNEL				
500.110.000 - SALARIES FULL TIME	\$105,891	-	-	-
500.116.000 - COURT STANDBY	\$1,267	-	-	-
500.117.000 - COURT APPEARANCE	\$426	-	-	-
500.130.000 - OVERTIME	\$9,409	-	\$2,000	-
500.130.002 - OVERTIME-SPECIAL EVENT	\$391	-	\$500	-
500.130.100 - OVERTIME-MINIMUM STAFFING	\$7,131	-	\$500	-
500.130.200 - OVERTIME-RANGE	\$841	-	\$300	-
500.130.300 - OVERTIME-TRAINING	\$2,237	-	\$300	-
500.130.400 - OVERTIME-CALL BACK	\$142	-	\$200	-
500.130.500 - OVERTIME-HOLD OVER	\$2,926	-	-	-
500.134.000 - HOLIDAY PAY	\$7,008	-	-	-
500.135.000 - SAL-S/L INCENT & VAC CASH OUT	\$3,451	-	-	-
510.210.000 - FICA	\$8,451	-	-	-
510.215.000 - MEDICARE	\$1,976	-	-	-
510.220.000 - HEALTH INSURANCE-EMPLOYER	\$25,389	-	-	-
510.225.000 - LIFE INSURANCE	\$228	-	-	-
510.230.000 - UNEMPLOYMENT INSURANCE	\$381	-	-	-
510.235.000 - UNIFORM ALLOWANCE	\$1,370	-	-	-
510.236.000 - CELL PHONE STIPEND	\$720	-	-	-
520.310.000 - CALPERS-EMPLOYER	\$126,624	-	-	-
PERSONNEL TOTAL	\$306,258	-	\$3,800	-
TRANSFERS/OTHER				
791.000.000 - TRANSFERS OUT	-	\$12,140	\$6,352	\$6,351
TRANSFERS/OTHER TOTAL	-	\$12,140	\$6,352	\$6,351
2200 - POLICE FIELD OPERATIONS TOTAL	\$306,258	\$12,140	\$10,152	\$6,351
EXPENSES TOTAL	\$306,258	\$12,140	\$10,152	\$6,351

City of Selma
Fiscal Year 2025-2026 Budget

Special Revenue Fund 210 - Streets-Construction & Maintenance

	FY 2022-23 ACTUALS	FY 2023-24 ACTUALS	FY 2024-25 ADOPTED BUDGET	FY 2025-26 ADOPTED BUDGET
REVENUES				
0000 - NON-DEPARTMENTAL REVENUE				
470.000.000 - INTEREST INCOME	\$37,044	\$27,393	-	-
490.220.000 - OPERATING TRANSFERS IN	\$530,509	-	-	-
0000 - NON-DEPARTMENTAL REVENUE TOTAL	\$567,553	\$27,393		
5400 - PUBLIC WORKS-STREETS				
453.450.000 - STREET SWEEPING FEES	\$178,137	\$174,816	\$175,000	-
470.000.000 - INTEREST INCOME	-	-	\$37,044	-
475.000.000 - REIMBURSEMENTS	\$1,050	\$316,000	-	-
490.220.000 - OPERATING TRANSFERS IN	\$3,941,809	-	\$1,993,881	\$1,850,000
5400 - PUBLIC WORKS-STREETS TOTAL	\$4,120,996	\$490,816	\$2,205,925	\$1,850,000
REVENUES TOTAL	\$4,688,549	\$518,209	\$2,205,925	\$1,850,000
EXPENSES				
5400 - PUBLIC WORKS-STREETS				
PERSONNEL				
500.110.000 - SALARIES FULL TIME	\$209,125	\$365,788	\$682,986	\$680,182
500.130.000 - OVERTIME	\$6,111	\$20,883	\$10,000	\$21,000
500.130.400 - OVERTIME-CALL BACK	\$4,014	\$3,365	\$6,000	\$6,000
500.130.600 - ON CALL	\$1,793	\$2,481	\$5,500	\$11,000
500.135.000 - SAL-S/L INCENT & VAC CASH OUT	\$9,706	\$3,633	\$4,000	\$4,000
500.150.000 - DEFERRED COMPENSATION	\$4,213	\$5,713	\$15,950	\$13,040
510.210.000 - FICA	\$13,659	\$24,613	\$39,932	\$41,763
510.215.000 - MEDICARE	\$3,195	\$5,757	\$9,355	\$9,767
510.220.000 - HEALTH INSURANCE-EMPLOYER	\$78,215	\$52,960	-	-
510.222.000 - HEALTH BENEFITS EXPENSE	-	\$37,687	\$112,651	\$148,305
510.225.000 - LIFE INSURANCE	\$1,048	\$1,579	\$2,867	\$2,336
510.230.000 - UNEMPLOYMENT INSURANCE	\$706	\$1,561	\$3,226	\$1,684
510.235.000 - UNIFORM ALLOWANCE	\$1,482	\$2,165	\$4,760	\$2,960
510.236.000 - CELL PHONE STIPEND	\$1,380	\$2,644	\$1,944	\$1,230
510.237.000 - CAR ALLOWANCE	\$208	-	-	-
520.310.000 - CALPERS-EMPLOYER	\$607,543	\$34,059	\$55,380	\$58,417
PERSONNEL TOTAL	\$942,398	\$564,887	\$954,551	\$1,001,684
MAINTENANCE & OPERATIONS				
600.100.000 - OFFICE SUPPLIES	\$1,134	(\$19)	\$1,500	\$1,500
600.113.000 - PUBLICATIONS	-	-	\$500	\$500
600.250.000 - SUPPLIES	\$98,976	\$84,316	\$80,000	\$125,000
600.300.000 - UNIFORM EXPENSE	\$5,179	\$12,737	\$8,500	\$9,500
600.305.000 - SMALL TOOLS	\$11,961	\$4,823	\$25,000	\$40,000
600.360.000 - MAINTENANCE & REPAIRS	\$3,365	\$96,564	\$60,000	\$75,000
600.370.000 - BUILDING REPAIRS	-	-	\$1,500	\$5,000
600.400.000 - PROFESSIONAL SERVICES	\$172,469	\$88,137	\$150,000	\$100,000
600.401.900 - PEST CONTROL	\$230	\$230	\$1,500	-
600.505.000 - RENTALS-EQUIPMENT	\$5,820	\$76,292	\$75,000	\$75,000
600.600.000 - LEASE PAYMENTS	-	-	\$818	\$860
610.900.000 - MEMBERSHIP, DUES & SUBSCRIPTIONS	\$100	\$620	\$2,000	\$5,000
610.915.000 - TRAINING & EDUCATION	\$573	\$1,338	\$5,000	\$15,000
610.920.000 - TRAVEL, CONFERENCE & MEETING	-	\$1,168	\$5,000	\$7,500
630.100.000 - TELEPHONE	\$1,605	\$1,767	\$1,733	-
630.200.000 - GAS & ELECTRIC	\$347,572	\$392,252	\$381,421	-
630.300.000 - WATER	\$46,958	\$40,784	\$37,380	-
630.400.000 - SEWER	\$708	\$1,171	\$1,447	-
630.500.000 - ALARM	\$951	\$1,041	\$959	-
MAINTENANCE & OPERATIONS TOTAL	\$697,600	\$803,221	\$839,258	\$459,860

City of Selma
Fiscal Year 2025-2026 Budget

Special Revenue Fund 210 - Streets-Construction & Maintenance

	FY 2022-23 ACTUALS	FY 2023-24 ACTUALS	FY 2024-25 ADOPTED BUDGET	FY 2025-26 ADOPTED BUDGET
ALLOCATED COSTS				
620.100.000 - INTERNAL CHARGE-FLEET	\$69,609	\$80,009	\$67,458	\$112,902
620.200.000 - INTERNAL CHARGE-BUILDING	\$64,278	\$49,722	\$59,412	\$88,008
620.300.000 - INTERNAL CHARGE-INSURANCE	\$61,453	\$80,775	\$138,968	\$141,632
620.500.000 - INTERNAL CHARGE-GEN OVERHEAD	\$1,709	\$1,597	-	-
620.600.000 - INTERNAL CHARGE-DATA PROCESSING	\$16,892	\$8,815	\$6,654	\$13,008
ALLOCATED COSTS TOTAL	\$213,941	\$220,918	\$272,492	\$355,550
CAPITAL OUTLAY				
700.100.000 - IMPROVEMENTS	\$514,258	\$58,176	\$160,000	-
700.100.009 - BARBARA ST RECONSTRUCTION	\$318,443	-	-	-
700.100.304 - NEBRASKA/THOMPSON SEWER MAIN	-	\$743,810	-	-
700.100.349 - ATP CYCLE 6	-	\$1,733	-	-
700.100.351 - AB74 PH 2 VALLEY VIEW STORM DR	-	\$237,749	-	-
700.200.000 - EQUIPMENT	\$54,871	\$6,020	\$13,000	-
700.402.000 - VEHICLE LEASE	-	-	\$48,108	-
CAPITAL OUTLAY TOTAL	\$887,573	\$1,047,488	\$221,108	-
TRANSFERS/OTHER				
791.000.000 - TRANSFERS OUT	-	\$63,720	\$33,782	\$33,778
TRANSFERS/OTHER TOTAL	-	\$63,720	\$33,782	\$33,778
5400 - PUBLIC WORKS-STREETS TOTAL	\$2,741,512	\$2,700,234	\$2,321,191	\$1,850,872
EXPENSES TOTAL	\$2,741,512	\$2,700,234	\$2,321,191	\$1,850,872

City of Selma
Fiscal Year 2025-2026 Budget
Special Revenue Fund 211 - Gas Tax

	FY 2022-23 ACTUALS	FY 2023-24 ACTUALS	FY 2024-25 ADOPTED BUDGET	FY 2025-26 ADOPTED BUDGET
REVENUES				
0000 - NON-DEPARTMENTAL REVENUE				
470.000.000 - INTEREST INCOME	\$21,351	\$41,227	\$21,351	\$21,500
490.220.000 - OPERATING TRANSFERS IN	\$73,057	-	-	-
0000 - NON-DEPARTMENTAL REVENUE TOTAL	\$94,408	\$41,227	\$21,351	\$21,500
5400 - PUBLIC WORKS-STREETS				
420.000.000 - STATE GAS TAX-2105	\$140,699	\$108,411	\$156,691	\$156,099
420.010.000 - STATE GAS TAX-2106	\$78,398	\$90,119	\$82,925	\$83,242
420.020.000 - STATE GAS TAX-2107	\$191,750	\$219,901	\$188,207	\$212,989
420.030.000 - STATE GAS TAX-2107.5	\$5,000	\$5,000	\$4,830	\$5,000
420.040.000 - STATE GAS TAX-2103	\$201,446	\$242,685	\$236,621	\$228,687
5400 - PUBLIC WORKS-STREETS TOTAL	\$617,294	\$666,116	\$669,274	\$686,017
REVENUES TOTAL	\$711,702	\$707,343	\$690,625	\$707,517
EXPENSES				
5200 - CAPITAL PROJECTS				
CAPITAL OUTLAY				
700.100.000 - IMPROVEMENTS	-	-	\$1,640,000	-
CAPITAL OUTLAY TOTAL	-	-	\$1,640,000	-
5200 - CAPITAL PROJECTS TOTAL	-	-	\$1,640,000	-
5400 - PUBLIC WORKS-STREETS				
PERSONNEL				
520.310.000 - CALPERS-EMPLOYER	\$81,015	-	-	-
PERSONNEL TOTAL	\$81,015	-	-	-
CAPITAL OUTLAY				
700.100.009 - BARBARA ST RECONSTRUCTION	-	\$261,177	-	-
700.100.010 - E&F ST RECONSTRUCTION PROJECT	-	\$80,616	-	-
CAPITAL OUTLAY TOTAL	-	\$341,793	-	-
TRANSFERS/OTHER				
700.675.000 - OPERATING TRANSFERS OUT	-	-	-	\$600,000
791.000.000 - TRANSFERS OUT	\$486,808	\$4,652	\$604,653	\$4,652
TRANSFERS/OTHER TOTAL	\$486,808	\$4,652	\$604,653	\$604,652
5400 - PUBLIC WORKS-STREETS TOTAL	\$567,823	\$346,445	\$604,653	\$604,652
EXPENSES TOTAL	\$567,823	\$346,445	\$2,244,653	\$604,652

City of Selma
Fiscal Year 2025-2026 Budget

Special Revenue Fund 212 - Road Maintenance & Rehab. SB1

	FY 2022-23 ACTUALS	FY 2023-24 ACTUALS	FY 2024-25 ADOPTED BUDGET	FY 2025-26 ADOPTED BUDGET
REVENUES				
0000 - NON-DEPARTMENTAL REVENUE				
470.000.000 - INTEREST INCOME	-	\$6,502	\$26,673	\$26,700
0000 - NON-DEPARTMENTAL REVENUE TOTAL	-	\$6,502	\$26,673	\$26,700
5400 - PUBLIC WORKS-STREETS				
419.000.000 - SB 1 ROAD MAINT. & REHAB. ACCOUNT (RMRA)	\$551,622	\$637,848	\$632,566	\$623,985
470.000.000 - INTEREST INCOME	\$26,673	-	-	-
5400 - PUBLIC WORKS-STREETS TOTAL	\$578,295	\$637,848	\$632,566	\$623,985
REVENUES TOTAL	\$578,295	\$644,350	\$659,239	\$650,685
EXPENSES				
5100 - ENGINEERING				
MAINTENANCE & OPERATIONS				
600.400.000 - PROFESSIONAL SERVICES	\$110,887	-	-	-
MAINTENANCE & OPERATIONS TOTAL	\$110,887	-	-	-
CAPITAL OUTLAY				
700.100.303 - ALPHABET STREETS PROJECT	-	\$1,985,021	-	-
CAPITAL OUTLAY TOTAL	-	\$1,985,021	-	-
5100 - ENGINEERING TOTAL	\$110,887	\$1,985,021	-	-
5200 - CAPITAL PROJECTS				
CAPITAL OUTLAY				
700.100.000 - IMPROVEMENTS	-	-	\$108,000	-
CAPITAL OUTLAY TOTAL	-	-	\$108,000	-
5200 - CAPITAL PROJECTS TOTAL	-	-	\$108,000	-
5400 - PUBLIC WORKS-STREETS				
CAPITAL OUTLAY				
700.100.666 - DITCH STREET OVERLAY	-	-	-	\$411,000
700.100.667 - DOCKERY AVE CAPE SEAL	-	-	-	\$27,000
700.100.670 - SECOND STREET RECONSTRUCTION	-	-	-	\$685,350
700.100.675 - NEBRASKA AVE CONSTRUCTION	-	-	-	\$65,000
CAPITAL OUTLAY TOTAL	-	-	-	\$1,188,350
TRANSFERS/OTHER				
791.000.000 - TRANSFERS OUT	\$600,000	-	-	-
TRANSFERS/OTHER TOTAL	\$600,000	-	-	-
5400 - PUBLIC WORKS-STREETS TOTAL	\$600,000	-	-	\$1,188,350
EXPENSES TOTAL	\$710,887	\$1,985,021	\$108,000	\$1,188,350

City of Selma
Fiscal Year 2025-2026 Budget
Special Revenue Fund 213 - LTF

	FY 2022-23 ACTUALS	FY 2023-24 ACTUALS	FY 2024-25 ADOPTED BUDGET	FY 2025-26 ADOPTED BUDGET
REVENUES				
0000 - NON-DEPARTMENTAL REVENUE				
470.000.000 - INTEREST INCOME	-	-	\$9,751	-
0000 - NON-DEPARTMENTAL REVENUE TOTAL	-	-	\$9,751	-
5400 - PUBLIC WORKS-STREETS				
422.010.000 - LTF ART 8 STREETS & ROADS	-	-	\$841,325	-
470.000.000 - INTEREST INCOME	\$9,751	-	-	-
5400 - PUBLIC WORKS-STREETS TOTAL	\$9,751	-	\$841,325	-
REVENUES TOTAL	\$9,751	-	\$851,076	-
EXPENSES				
5200 - CAPITAL PROJECTS				
CAPITAL OUTLAY				
700.100.000 - IMPROVEMENTS	-	-	\$68,000	-
700.100.659 - PARKS ST CAPE SEAL PROJECT	-	\$15,278	\$350,000	-
CAPITAL OUTLAY TOTAL	-	\$15,278	\$418,000	-
5200 - CAPITAL PROJECTS TOTAL	-	\$15,278	\$418,000	-
5400 - PUBLIC WORKS-STREETS				
TRANSFERS/OTHER				
791.000.000 - TRANSFERS OUT	\$1,673,511	-	\$675,000	-
TRANSFERS/OTHER TOTAL	\$1,673,511	-	\$675,000	-
5400 - PUBLIC WORKS-STREETS TOTAL	\$1,673,511	-	\$675,000	-
EXPENSES TOTAL	\$1,673,511	\$15,278	\$1,093,000	-

City of Selma
Fiscal Year 2025-2026 Budget
Special Revenue Fund 214 - Measure C

	FY 2022-23 ACTUALS	FY 2023-24 ACTUALS	FY 2024-25 ADOPTED BUDGET	FY 2025-26 ADOPTED BUDGET
REVENUES				
0000 - NON-DEPARTMENTAL REVENUE				
470.000.000 - INTEREST INCOME	\$19,304	\$40,868	\$19,304	\$19,400
0000 - NON-DEPARTMENTAL REVENUE TOTAL	\$19,304	\$40,868	\$19,304	\$19,400
5400 - PUBLIC WORKS-STREETS				
421.000.000 - MEASURE C STREET MAINTENANCE	\$394,173	\$387,927	\$390,000	\$400,000
421.010.000 - MEASURE C ADA COMPLIANCE	\$13,107	\$12,901	-	-
421.020.000 - MEASURE C FLEXIBLE FUNDING	\$487,608	\$375,201	-	-
421.030.000 - PEDESTRIAN TRAILS RURAL	-	\$83,344	-	-
421.040.000 - BICYCLE FACILITIES	-	\$20,750	-	-
470.000.000 - INTEREST INCOME	-	-	\$19,304	-
5400 - PUBLIC WORKS-STREETS TOTAL	\$894,888	\$880,124	\$409,304	\$400,000
REVENUES TOTAL	\$914,192	\$920,992	\$428,608	\$419,400
EXPENSES				
5200 - CAPITAL PROJECTS				
CAPITAL OUTLAY				
700.100.000 - IMPROVEMENTS	-	-	\$230,000	-
CAPITAL OUTLAY TOTAL	-	-	\$230,000	-
5200 - CAPITAL PROJECTS TOTAL	-	-	\$230,000	-
5400 - PUBLIC WORKS-STREETS				
MAINTENANCE & OPERATIONS				
600.200.701 - STORM DRAIN-MTVIEW-36 REPAIRS	-	\$43,019	-	-
MAINTENANCE & OPERATIONS TOTAL	-	\$43,019	-	-
CAPITAL OUTLAY				
700.100.668 - HUNSTMAN STREET RECONSTRUCTION	-	-	-	\$425,600
700.100.669 - NEBRASKA AVE OVERLAY	-	-	-	\$392,200
700.100.677 - THOMPSON AVE RECONSTRUCTION SOUTH	-	-	-	\$70,000
700.100.680 - STORM DRAIN MAINTENANCE PROJECT	-	-	-	\$100,000
700.200.000 - EQUIPMENT	-	-	\$65,115	\$50,000
CAPITAL OUTLAY TOTAL	-	-	\$65,115	\$1,037,800
TRANSFERS/OTHER				
791.000.000 - TRANSFERS OUT	\$1,181,490	\$509,130	-	-
TRANSFERS/OTHER TOTAL	\$1,181,490	\$509,130	-	-
5400 - PUBLIC WORKS-STREETS TOTAL	\$1,181,490	\$552,149	\$65,115	\$1,037,800
EXPENSES TOTAL	\$1,181,490	\$552,149	\$295,115	\$1,037,800

City of Selma
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Special Revenue Fund 217 - CID Groundwater Surcharge

	FY 2022-23 ACTUALS	FY 2023-24 ACTUALS	FY 2024-25 ADOPTED BUDGET	FY 2025-26 ADOPTED BUDGET
REVENUES				
0000 - NON-DEPARTMENTAL REVENUE				
470.000.000 - INTEREST INCOME	\$16,750	\$36,682	-	-
0000 - NON-DEPARTMENTAL REVENUE TOTAL	\$16,750	\$36,682	-	-
REVENUES TOTAL	\$404,909	\$381,732	-	-
EXPENSES				
9900 - GENERAL-NON DEPARTMENTAL				
MAINTENANCE & OPERATIONS				
600.401.500 - REIMBURSEMENT AGREEMENTS	\$69,450	-	-	-
MAINTENANCE & OPERATIONS TOTAL	\$69,450	-	-	-
9900 - GENERAL-NON DEPARTMENTAL TOTAL	\$69,450	-	-	-
EXPENSES TOTAL	\$69,450	-	-	-

City of Selma
Fiscal Year 2025-2026 Budget

Special Revenue Fund 218 - CFD 2006-1 Vineyard Estates

	FY 2022-23 ACTUALS	FY 2023-24 ACTUALS	FY 2024-25 ADOPTED BUDGET	FY 2025-26 ADOPTED BUDGET
REVENUES				
0000 - NON-DEPARTMENTAL REVENUE				
406.000.000 - CFD VINEYARD EST. REVENUE	\$67,694	\$76,344	-	\$70,000
0000 - NON-DEPARTMENTAL REVENUE TOTAL	\$67,694	\$76,344	-	\$70,000
REVENUES TOTAL	\$67,694	\$76,344	-	\$70,000
EXPENSES				
2150 - DISPATCH				
PERSONNEL				
500.110.000 - SALARIES FULL TIME	-	-	-	\$28,149
500.134.000 - HOLIDAY PAY	-	-	-	\$1,457
510.210.000 - FICA	-	-	-	\$1,836
510.215.000 - MEDICARE	-	-	-	\$430
510.222.000 - HEALTH BENEFITS EXPENSE	-	-	-	\$3,954
510.225.000 - LIFE INSURANCE	-	-	-	\$133
510.230.000 - UNEMPLOYMENT INSURANCE	-	-	-	\$75
510.235.000 - UNIFORM ALLOWANCE	-	-	-	\$398
520.310.000 - CALPERS-EMPLOYER	-	-	-	\$2,357
PERSONNEL TOTAL	-	-	-	\$38,789
2150 - DISPATCH TOTAL	-	-	-	\$38,789
2525 - FIRE OPERATIONS				
PERSONNEL				
500.110.000 - SALARIES FULL TIME	-	-	-	\$30,818
500.110.200 - FLSA	-	-	-	\$3,374
500.134.000 - HOLIDAY PAY	-	-	-	\$4,153
500.150.000 - DEFERRED COMPENSATION	-	-	-	\$300
510.210.000 - FICA	-	-	-	\$2,330
510.215.000 - MEDICARE	-	-	-	\$545
510.222.000 - HEALTH BENEFITS EXPENSE	-	-	-	\$1,209
510.225.000 - LIFE INSURANCE	-	-	-	\$86
510.230.000 - UNEMPLOYMENT INSURANCE	-	-	-	\$94
510.235.000 - UNIFORM ALLOWANCE	-	-	-	\$250
520.310.000 - CALPERS-EMPLOYER	-	-	-	\$5,256
PERSONNEL TOTAL	-	-	-	\$48,415
2525 - FIRE OPERATIONS TOTAL	-	-	-	\$48,415
EXPENSES TOTAL	-	-	-	\$87,204

City of Selma
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Special Revenue Fund 220 - Lighting & Landscape Assessment

	FY 2022-23 ACTUALS	FY 2023-24 ACTUALS	FY 2024-25 ADOPTED BUDGET	FY 2025-26 ADOPTED BUDGET
REVENUES				
0000 - NON-DEPARTMENTAL REVENUE				
490.220.000 - OPERATING TRANSFERS IN	\$80,854	-	-	-
0000 - NON-DEPARTMENTAL REVENUE TOTAL	\$80,854	-	-	-
5300 - PUBLIC WORKS-PARKS				
453.200.401 - LANDSCAPE MNTC-6645 NELSON E.	\$37,796	\$37,796	-	\$31,317
453.200.402 - LANDSCAPE MNTC-6646 NELSON W.	\$52,666	\$52,666	-	\$34,777
453.200.403 - LANDSCAPE MNTC-6647 DINUBA	\$18,870	\$18,870	-	\$20,214
453.200.404 - LANDSCAPE MNTC-6648 MCCALL	\$25,743	\$25,743	-	\$23,102
453.200.405 - LANDSCAPE MNTC-6639 SUNCREST	\$11,417	\$11,417	-	\$12,082
453.200.406 - LANDSCAPE MNTC-6641 BLOSSOM	\$6,731	\$6,731	-	\$5,129
453.200.407 - LANDSCAPE MNTC-6649 SUNDANCE	\$10,138	\$10,138	-	\$11,761
453.200.408 - LANDSCAPE MNTC-6642 ROSEWOOD	\$30,945	\$31,003	-	\$32,721
453.200.409 - LANDSCAPE MNTC-6637 VINEYARD 9	\$443	\$834	-	\$10,682
453.200.411 - LANDSCAPE MNTC-6654 ROYAL COUNTY	\$11,127	\$11,217	-	\$9,889
5300 - PUBLIC WORKS-PARKS TOTAL	\$205,875	\$206,415	-	\$191,674
REVENUES TOTAL	\$286,729	\$206,415	-	\$191,674
EXPENSES				
5100 - ENGINEERING				
MAINTENANCE & OPERATIONS				
600.400.000 - PROFESSIONAL SERVICES	-	\$18,096	-	\$20,000
MAINTENANCE & OPERATIONS TOTAL	-	\$18,096	-	\$20,000
5100 - ENGINEERING TOTAL	-	\$18,096	-	\$20,000
5300 - PUBLIC WORKS-PARKS				
PERSONNEL				
500.110.000 - SALARIES FULL TIME	\$33,716	-	-	-
500.130.000 - OVERTIME	\$41	-	-	-
500.135.000 - SAL-S/L INCENT & VAC CASH OUT	\$8,667	-	-	-
510.210.000 - FICA	\$2,747	-	-	-
510.215.000 - MEDICARE	\$642	-	-	-
510.220.000 - HEALTH INSURANCE-EMPLOYER	\$15,486	-	-	-
510.225.000 - LIFE INSURANCE	\$221	-	-	-
510.230.000 - UNEMPLOYMENT INSURANCE	\$112	-	-	-
510.235.000 - UNIFORM ALLOWANCE	\$476	-	-	-
510.236.000 - CELL PHONE STIPEND	\$270	-	-	-
520.310.000 - CALPERS-EMPLOYER	\$94,571	-	-	-
PERSONNEL TOTAL	\$156,949	-	-	-
MAINTENANCE & OPERATIONS				
600.200.000 - ADVERTISING	-	\$797	-	\$500
600.200.401 - LLMD 1-ADV-6645	\$30	-	-	\$110
600.200.402 - LLMD 2-ADV-6646	\$30	-	-	\$123
600.200.403 - LLMD 3-ADV-6647	\$30	-	-	\$58
600.200.404 - LLMD 4-ADV-6648	\$30	-	-	\$61
600.200.405 - LLMD 5-ADV-6639	\$30	-	-	\$25
600.200.406 - LLMD 6-ADV-6641	\$30	-	-	\$18
600.200.407 - LLMD 7-ADV-6649	\$30	-	-	\$50
600.200.408 - LLMD 8-ADV-6642	\$30	-	-	\$73
600.200.409 - LLMD 9-ADV-6637	\$30	-	-	\$45
600.200.411 - LLMD 11-ADV-6654	\$30	-	-	\$17
600.250.000 - SUPPLIES	\$3,679	\$1,063	\$1	-
600.250.401 - LLMD 1-SUPPLY-6645	\$34	\$1,431	-	\$947
600.250.402 - LLMD 2-SUPPLY-6646	-	\$787	-	\$930

City of Selma
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Special Revenue Fund 220 - Lighting & Landscape Assessment

	FY 2022-23 ACTUALS	FY 2023-24 ACTUALS	FY 2024-25 ADOPTED BUDGET	FY 2025-26 ADOPTED BUDGET
600.250.403 - LLMD 3-SUPPLY-6647	\$27	\$278	-	\$221
600.250.404 - LLMD 4-SUPPLY-6648	-	\$201	-	\$354
600.250.405 - LLMD 5-SUPPLY-6639	-	\$373	-	\$203
600.250.406 - LLMD 6-SUPPLY-6641	\$256	\$198	-	\$120
600.250.407 - LLMD 7-SUPPLY-6649	-	-	-	\$118
600.250.408 - LLMD 8-SUPPLY-6642	-	\$376	-	\$932
600.250.409 - LLMD 9-SUPPLY-6637	-	-	-	\$38
600.250.411 - LLMD 11-SUPPLY-6654	-	\$440	-	\$270
600.305.000 - SMALL TOOLS	\$86	\$108	-	\$500
600.400.000 - PROFESSIONAL SERVICES	\$13,203	\$456	-	-
600.400.401 - LLMD 1-PRO SVC-6645	\$180	\$200	-	\$300
600.400.402 - LLMD 2-PRO SVC-6646	\$450	\$500	-	\$825
600.400.403 - LLMD 3-PRO SVC-6647	\$225	\$250	-	\$375
600.400.404 - LLMD 4-PRO SVC-6648	\$225	\$250	-	\$375
600.400.405 - LLMD 5-PRO SVC-6639	\$135	\$150	-	\$225
600.400.406 - LLMD 6-PRO SVC-6641	\$45	\$50	-	\$75
600.400.407 - LLMD 7-PRO SVC-6649	\$90	\$241	-	\$75
600.400.408 - LLMD 8-PRO SVC-6642	-	\$200	-	\$150
600.400.409 - LLMD 9-PRO SVC-6637	-	-	-	\$300
600.400.411 - LLMD 11-PRO SVC-6654	-	-	-	\$150
600.720.401 - TAX ASMT NELSON	-	\$57	-	\$60
600.720.402 - TAX ASMT NELSON W	-	\$68	-	\$68
600.720.403 - TAX ASMT DINUBA	-	\$32	-	\$31
600.720.404 - TAX ASMT MCCALL	-	\$34	-	\$34
600.720.405 - TAX ASMT SUNCREST	-	\$14	-	\$14
600.720.406 - TAX ASMT BLOSSOM	-	\$10	-	\$10
600.720.407 - TAX ASMT	-	\$28	-	\$27
600.720.408 - TAX ASMT ROSEWOOD	-	\$41	-	\$41
600.720.411 - TAX ASMT ROYAL	-	\$9	-	\$9
630.200.000 - GAS & ELECTRIC	\$31	-	-	-
630.200.401 - LLMD 1-GAS & ELECTRIC-6645	\$9	\$79	-	\$11,353
630.200.402 - LLMD 2-GAS & ELECTRIC-6646	\$74	\$159	-	\$12,635
630.200.403 - LLMD 3-GAS & ELECTRIC-6647	\$9	\$79	-	\$6,776
630.200.404 - LLMD 4-GAS & ELECTRIC-6648	\$14	\$62	-	\$7,185
630.200.405 - LLMD 5-GAS & ELECTRIC-6639	\$3	\$26	-	\$3,822
630.200.406 - LLMD 6-GAS & ELECTRIC-6641	\$3	\$26	-	\$2,415
630.200.407 - LLMD 7-GAS & ELECTRIC-6649	\$3	\$27	-	\$5,229
630.200.408 - LLMD 8-GAS & ELECTRIC-6642	(\$19)	\$1,998	-	\$6,773
630.200.409 - LLMD 9-GAS & ELECTRIC-6637	-	-	-	\$8,512
630.200.411 - LLMD 11-GAS & ELECTRIC-6654	\$21	\$71	-	\$3,130
630.300.000 - WATER	-	\$8,035	\$9,931	-
630.300.401 - LLMD 1-WATER-6645	\$12,069	\$9,331	-	\$12,100
630.300.402 - LLMD 2-WATER-6646	\$25,997	\$15,072	-	\$19,500
630.300.403 - LLMD 3-WATER-6647	\$5,981	\$5,733	-	\$7,750
630.300.404 - LLMD 4-WATER-6648	\$12,337	\$8,847	-	\$12,150
630.300.405 - LLMD 5-WATER-6639	\$6,166	\$4,820	-	\$6,420
630.300.406 - LLMD 6-WATER-6641	\$2,162	\$2,031	-	\$1,850
630.300.407 - LLMD 7-WATER-6649	\$3,472	\$3,098	-	\$3,680
630.300.408 - LLMD 8-WATER-6642	\$21,499	\$12,229	-	\$20,810
630.300.409 - LLMD 9-WATER-6637	-	-	-	\$900
630.300.411 - LLMD 11-WATER-6654	\$4,472	\$3,839	-	\$4,775
MAINTENANCE & OPERATIONS TOTAL	\$113,236	\$84,205	\$9,932	\$166,622

City of Selma
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Special Revenue Fund 220 - Lighting & Landscape Assessment

	FY 2022-23 ACTUALS	FY 2023-24 ACTUALS	FY 2024-25 ADOPTED BUDGET	FY 2025-26 ADOPTED BUDGET
CAPITAL OUTLAY				
700.200.000 - EQUIPMENT	-	-	-	\$5,500
700.200.411 - EQUIPMENT	-	\$100	-	-
CAPITAL OUTLAY TOTAL	-	\$100	-	\$5,500
TRANSFERS/OTHER				
700.675.000 - OPERATING TRANSFERS OUT	-	-	-	\$91,000
791.000.000 - TRANSFERS OUT	-	\$8,440	\$5,149	\$5,148
TRANSFERS/OTHER TOTAL	-	\$8,440	\$5,149	\$96,148
5300 - PUBLIC WORKS-PARKS TOTAL	\$270,185	\$92,745	\$15,081	\$268,270
EXPENSES TOTAL	\$270,185	\$110,841	\$15,081	\$288,270

City of Selma
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Special Revenue Fund 221 - Measure C ADA

	FY 2022-23 ACTUALS	FY 2023-24 ACTUALS	FY 2024-25 ADOPTED BUDGET	FY 2025-26 ADOPTED BUDGET
REVENUES				
5400 - PUBLIC WORKS-STREETS				
421.010.000 - MEASURE C ADA COMPLIANCE	-	-	\$13,000	\$13,000
5400 - PUBLIC WORKS-STREETS TOTAL	-	-	\$13,000	\$13,000
REVENUES TOTAL	-	-	\$13,000	\$13,000

City of Selma
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Special Revenue Fund 222 - Measure C Flex

	FY 2022-23 ACTUALS	FY 2023-24 ACTUALS	FY 2024-25 ADOPTED BUDGET	FY 2025-26 ADOPTED BUDGET
REVENUES				
5400 - PUBLIC WORKS-STREETS				
421.020.000 - MEASURE C FLEXIBLE FUNDING	-	-	\$485,000	\$490,000
5400 - PUBLIC WORKS-STREETS TOTAL	-	-	\$485,000	\$490,000
REVENUES TOTAL	-	-	\$485,000	\$490,000
EXPENSES				
5200 - CAPITAL PROJECTS				
CAPITAL OUTLAY				
700.100.000 - IMPROVEMENTS	-	-	\$50,000	-
CAPITAL OUTLAY TOTAL	-	-	\$50,000	-
5200 - CAPITAL PROJECTS TOTAL	-	-	\$50,000	-
5400 - PUBLIC WORKS-STREETS				
CAPITAL OUTLAY				
700.100.662 - ATP CID CANAL PIPING & BIKE TRAIL	-	-	-	\$350,000
CAPITAL OUTLAY TOTAL	-	-	-	\$350,000
TRANSFERS/OTHER				
700.675.000 - OPERATING TRANSFERS OUT	-	-		\$625,000
791.000.000 - TRANSFERS OUT	-	-	\$718,881	-
TRANSFERS/OTHER TOTAL	-	-	\$718,881	\$625,000
5400 - PUBLIC WORKS-STREETS TOTAL	-	-	\$718,881	\$975,000
EXPENSES TOTAL	-	-	\$768,881	\$975,000

City of Selma
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Special Revenue Fund 229 - American Rescue Plan Act (ARPA)

	FY 2022-23 ACTUALS	FY 2023-24 ACTUALS	FY 2024-25 ADOPTED BUDGET	FY 2025-26 ADOPTED BUDGET
REVENUES				
0000 - NON-DEPARTMENTAL REVENUE				
470.000.000 - INTEREST INCOME	-	\$92,152	\$76,296	\$80,000
0000 - NON-DEPARTMENTAL REVENUE TOTAL	-	\$92,152	\$76,296	\$80,000
5400 - PUBLIC WORKS-STREETS				
470.000.000 - INTEREST INCOME	\$76,295	-	-	-
5400 - PUBLIC WORKS-STREETS TOTAL	\$76,295	-	-	-
REVENUES TOTAL	\$76,295	\$92,152	\$76,296	\$80,000
EXPENSES				
0000 - NON-DEPARTMENTAL				
TRANSFERS/OTHER				
791.000.000 - TRANSFERS OUT	\$1,369,650	\$879,879	-	-
TRANSFERS/OTHER TOTAL	\$1,369,650	\$879,879	-	-
0000 - NON-DEPARTMENTAL TOTAL	\$1,369,650	\$879,879	-	-
5200 - CAPITAL PROJECTS				
MAINTENANCE & OPERATIONS				
600.400.000 - PROFESSIONAL SERVICES	\$5,198	-	-	-
MAINTENANCE & OPERATIONS TOTAL	\$5,198	-	-	-
CAPITAL OUTLAY				
600.400.657 - CLARKSON LIFT STATION	\$32,807	-	-	-
700.100.000 - IMPROVEMENTS	-	\$11,514	-	-
700.100.017 - SALAZAR CENTER BLDG REPAIRS	-	\$99,655	-	-
700.100.305 - NW SEWER TRUNK UPRR CROSSING	\$26,879	\$128,062	-	-
700.100.306 - AMBERWOOD SEWER TRUNK UP RR CR	\$19,368	\$165,225	-	-
700.100.657 - CLARKSON LIFT STATION	\$72,060	\$104,492	-	\$2,056,451
CAPITAL OUTLAY TOTAL	\$151,114	\$508,948	-	\$2,056,451
5200 - CAPITAL PROJECTS TOTAL	\$156,312	\$508,948	-	\$2,056,451
5300 - PUBLIC WORKS-PARKS				
CAPITAL OUTLAY				
700.100.307 - BRENTLINGER PARK FENCE	-	\$5,133	-	-
CAPITAL OUTLAY TOTAL	-	\$5,133	-	-
5300 - PUBLIC WORKS-PARKS TOTAL	-	\$5,133	-	-
EXPENSES TOTAL	\$1,525,962	\$1,393,960	-	\$2,056,451

City of Selma
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Special Revenue Fund 230 - CDBG

	FY 2022-23 ACTUALS	FY 2023-24 ACTUALS	FY 2024-25 ADOPTED BUDGET	FY 2025-26 ADOPTED BUDGET
REVENUES				
0000 - NON-DEPARTMENTAL REVENUE				
490.220.000 - OPERATING TRANSFERS IN	-	\$23,974	-	-
0000 - NON-DEPARTMENTAL REVENUE TOTAL	-	\$23,974	-	-
5100 - ENGINEERING				
424.000.000 - GRANT REVENUE	-	-	\$230,000	-
424.000.653 - CDBG 20651 DOWNTOWN SIDEWALK	-	\$589,093	-	-
5100 - ENGINEERING TOTAL	-	\$589,093	\$230,000	-
5200 - CAPITAL PROJECTS				
424.000.000 - GRANT REVENUE	\$21,299	-	-	-
424.000.636 - CDBG 23561 SIDEWALK CONN PH2	-	\$43,432	-	-
424.000.649 - CDBG	\$176,587	-	-	-
424.000.654 - CDBG 23651 PH2	-	-	-	\$250,000
5200 - CAPITAL PROJECTS TOTAL	\$197,886	\$43,432	-	\$250,000
4500 - SENIOR CENTER-NUTRITION				
424.000.800 - CDBG-CV 19652	\$33,151	-	-	-
4500 - SENIOR CENTER-NUTRITION TOTAL	\$33,151	-	-	-
REVENUES TOTAL	\$231,037	\$656,499	\$230,000	\$250,000
EXPENSES				
4500 - SENIOR CENTER-NUTRITION				
MAINTENANCE & OPERATIONS				
600.250.800 - CDBG-CV 19652 SUPPLIES	\$57,124	-	-	-
MAINTENANCE & OPERATIONS TOTAL	\$57,124	-	-	-
4500 - SENIOR CENTER-NUTRITION TOTAL	\$57,124	-	-	-
5100 - ENGINEERING				
MAINTENANCE & OPERATIONS				
600.100.653 - CDBG 20651-DOWNTOWN SIDEWALK	\$21,299	-	-	-
MAINTENANCE & OPERATIONS TOTAL	\$21,299	-	-	-
CAPITAL OUTLAY				
700.100.653 - CDBG 20651 DOWNTOWN SIDEWALK	-	\$684,679	-	-
CAPITAL OUTLAY TOTAL	-	\$684,679	-	-
5100 - ENGINEERING TOTAL	\$21,299	\$684,679	-	-
5200 - CAPITAL PROJECTS				
CAPITAL OUTLAY				
700.100.000 - IMPROVEMENTS	-	-	\$230,000	-
700.100.636 - CDBG 23561 SIDEWALK CONN PH2	-	\$43,432	-	-
700.100.649 - CDBG 19651 INFILL SIDEWALKS	\$361,660	-	-	-
700.100.665 - CDBG 24651 SIDEWALK CONNECTIVITY	-	-	-	\$232,796
CAPITAL OUTLAY TOTAL	\$361,660	\$43,432	\$230,000	\$232,796
5200 - CAPITAL PROJECTS TOTAL	\$361,660	\$43,432	\$230,000	\$232,796
EXPENSES TOTAL	\$440,084	\$728,112	\$230,000	\$232,796

City of Selma
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Special Revenue Fund 232 - Recycling Grant

	FY 2022-23 ACTUALS	FY 2023-24 ACTUALS	FY 2024-25 ADOPTED BUDGET	FY 2025-26 ADOPTED BUDGET
REVENUES				
1600 - FINANCE				
424.000.000 - GRANT REVENUE	\$3,835	-	-	-
424.000.101 - TIRE AMNESTY	-	\$1,701	-	-
1600 - FINANCE TOTAL	\$3,835	\$1,701	-	-
REVENUES TOTAL	\$3,835	\$1,701	-	-
EXPENSES				
1600 - FINANCE				
MAINTENANCE & OPERATIONS				
600.400.000 - PROFESSIONAL SERVICES	\$13,160	\$1,000	-	-
MAINTENANCE & OPERATIONS TOTAL	\$13,160	\$1,000	-	-
1600 - FINANCE TOTAL	\$13,160	\$1,000	-	-
EXPENSES TOTAL	\$13,160	\$1,000	-	-

City of Selma
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Special Revenue Fund 239 - FEMA Fire Grant

	FY 2022-23 ACTUALS	FY 2023-24 ACTUALS	FY 2024-25 ADOPTED BUDGET	FY 2025-26 ADOPTED BUDGET
REVENUES				
2500 - FIRE ADMINISTRATION				
424.000.000 - GRANT REVENUE	-	\$80,057	-	-
2500 - FIRE ADMINISTRATION TOTAL	-	\$80,057	-	-
REVENUES TOTAL	-	\$80,057	-	-
EXPENSES				
2500 - FIRE ADMINISTRATION				
MAINTENANCE & OPERATIONS				
600.370.000 - BUILDING REPAIRS	-	\$1,675	-	-
600.400.000 - PROFESSIONAL SERVICES	-	\$2,195	-	-
MAINTENANCE & OPERATIONS TOTAL	-	\$3,870	-	-
CAPITAL OUTLAY				
700.200.000 - EQUIPMENT	-	\$85,082	\$89,706	-
CAPITAL OUTLAY TOTAL	-	\$85,082	\$89,706	-
2500 - FIRE ADMINISTRATION TOTAL	-	\$88,952	\$89,706	-
EXPENSES TOTAL	-	\$88,952	\$89,706	-

City of Selma
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Special Revenue Fund 246 - PD Wellness & Mental Health Grant

	FY 2022-23 ACTUALS	FY 2023-24 ACTUALS	FY 2024-25 ADOPTED BUDGET	FY 2025-26 ADOPTED BUDGET
REVENUES				
2200 - POLICE FIELD OPERATIONS				
424.000.000 - GRANT REVENUE	\$28,000	-	-	-
2200 - POLICE FIELD OPERATIONS TOTAL	\$28,000	-	-	-
REVENUES TOTAL	\$28,000	-	-	-
EXPENSES				
2200 - POLICE FIELD OPERATIONS				
MAINTENANCE & OPERATIONS				
600.400.000 - PROFESSIONAL SERVICES	-	\$6,320	-	-
MAINTENANCE & OPERATIONS TOTAL	-	\$6,320	-	-
2200 - POLICE FIELD OPERATIONS TOTAL	-	\$6,320	-	-
2300 - POLICE ADMINISTRATION				
MAINTENANCE & OPERATIONS				
600.400.000 - PROFESSIONAL SERVICES	-	-	-	\$20,000
MAINTENANCE & OPERATIONS TOTAL	-	-	-	\$20,000
2300 - POLICE ADMINISTRATION TOTAL	-	-	-	\$20,000
EXPENSES TOTAL	-	\$6,320	-	\$20,000

City of Selma
Fiscal Year 2025-2026 Budget

Special Revenue Fund 249 - FEMA 4686 DR-CA Grant

	FY 2022-23 ACTUALS	FY 2023-24 ACTUALS	FY 2024-25 ADOPTED BUDGET	FY 2025-26 ADOPTED BUDGET
REVENUES				
5400 - PUBLIC WORKS-STREETS				
424.000.000 - GRANT REVENUE	-	\$14,234	-	-
5400 - PUBLIC WORKS-STREETS TOTAL	-	\$14,234	-	-
REVENUES TOTAL	-	\$14,234	-	-
EXPENSES				
5400 - PUBLIC WORKS-STREETS				
TRANSFERS/OTHER				
791.000.000 - TRANSFERS OUT	-	\$13,955	-	-
TRANSFERS/OTHER TOTAL	-	\$13,955	-	-
5400 - PUBLIC WORKS-STREETS TOTAL	-	\$13,955	-	-
EXPENSES TOTAL	-	\$13,955	-	-

City of Selma
Fiscal Year 2025-2026 Budget

Special Revenue Fund 252 - Brynes DOJ Grant

	FY 2022-23 ACTUALS	FY 2023-24 ACTUALS	FY 2024-25 ADOPTED BUDGET	FY 2025-26 ADOPTED BUDGET
REVENUES				
2200 - POLICE FIELD OPERATIONS				
424.000.000 - GRANT REVENUE	\$59,297	\$2,971	-	-
2200 - POLICE FIELD OPERATIONS TOTAL	\$59,297	\$2,971	-	-
REVENUES TOTAL	\$59,297	\$2,971	-	-
EXPENSES				
2200 - POLICE FIELD OPERATIONS				
MAINTENANCE & OPERATIONS				
600.250.000 - SUPPLIES	\$6,983	-	-	-
MAINTENANCE & OPERATIONS TOTAL	\$6,983	-	-	-
CAPITAL OUTLAY				
700.200.000 - EQUIPMENT	\$57,659	-	-	-
CAPITAL OUTLAY TOTAL	\$57,659	-	-	-
2200 - POLICE FIELD OPERATIONS TOTAL	\$64,643	-	-	-
EXPENSES TOTAL	\$64,643	-	-	-

City of Selma
Fiscal Year 2025-2026 Budget

Special Revenue Fund 260 - Foreclosed Homes Project

	FY 2022-23 ACTUALS	FY 2023-24 ACTUALS	FY 2024-25 ADOPTED BUDGET	FY 2025-26 ADOPTED BUDGET
REVENUES				
3100 - PLANNING				
454.280.000 - ABANDONED HOME REGISTRATION	\$1,200	\$200	-	-
3100 - PLANNING TOTAL	\$1,200	\$200	-	-
3200 - BUILDING INSPECTION				
475.000.000 - REIMBURSEMENTS	\$14,039	(\$800)	-	-
3200 - BUILDING INSPECTION TOTAL	\$14,039	(\$800)	-	-
REVENUES TOTAL	\$15,239	(\$600)	-	-
EXPENSES				
3200 - BUILDING INSPECTION				
MAINTENANCE & OPERATIONS				
600.400.000 - PROFESSIONAL SERVICES	\$11,863	-	-	-
MAINTENANCE & OPERATIONS TOTAL	\$11,863	-	-	-
3200 - BUILDING INSPECTION TOTAL	\$11,863	-	-	-
EXPENSES TOTAL	\$11,863	-	-	-

City of Selma
Fiscal Year 2025-2026 Budget

Special Revenue Fund 269 - ACT Program

	FY 2022-23 ACTUALS	FY 2023-24 ACTUALS	FY 2024-25 ADOPTED BUDGET	FY 2025-26 ADOPTED BUDGET
REVENUES				
0000 - NON-DEPARTMENTAL REVENUE				
490.220.000 - OPERATING TRANSFERS IN	\$115,107	-	-	-
0000 - NON-DEPARTMENTAL REVENUE TOTAL	\$115,107	-	-	-
2100 - POLICE SUPPORT				
475.300.000 - ACT PROGRAM REIMBURSEMENT	-	-	-	\$215,000
2100 - POLICE SUPPORT TOTAL	-	-	-	\$215,000
2200 - POLICE FIELD OPERATIONS				
475.300.000 - ACT PROGRAM REIMBURSEMENT	\$190,414	\$256,149	\$200,000	-
2200 - POLICE FIELD OPERATIONS TOTAL	\$190,414	\$256,149	\$200,000	-
REVENUES TOTAL	\$305,521	\$256,149	\$200,000	\$215,000
EXPENSES				
2100 - POLICE SUPPORT				
PERSONNEL				
500.110.000 - SALARIES FULL TIME	\$91,385	\$93,251	\$89,388	\$102,704
500.116.000 - COURT STANDBY	\$128	-	-	\$1
500.130.000 - OVERTIME	\$5,931	\$14,726	\$26,000	\$15,000
500.130.002 - OVERTIME-SPECIAL EVENT	-	\$1,308	-	-
500.130.003 - GRANT HOURS	\$1,598	-	-	-
500.130.400 - OVERTIME-CALL BACK	-	\$941	-	-
500.130.500 - OVERTIME-HOLD OVER	\$20,915	\$7,935	-	(\$1)
500.134.000 - HOLIDAY PAY	\$3,286	\$1,757	\$5,169	\$14,579
500.135.000 - SAL-S/L INCENT & VAC CASH OUT	\$1,984	-	-	-
500.150.000 - DEFERRED COMPENSATION	-	\$500	\$1,200	\$1,200
510.210.000 - FICA	\$7,519	\$7,395	\$5,789	\$6,243
510.215.000 - MEDICARE	\$1,759	\$1,729	\$1,354	\$1,460
510.220.000 - HEALTH INSURANCE-EMPLOYER	\$25,389	\$12,815	-	-
510.222.000 - HEALTH BENEFITS EXPENSE	-	\$7,477	\$14,603	\$18,786
510.225.000 - LIFE INSURANCE	\$228	\$252	\$206	\$206
510.230.000 - UNEMPLOYMENT INSURANCE	\$245	\$281	\$467	\$252
510.235.000 - UNIFORM ALLOWANCE	\$1,000	\$1,250	\$1,200	\$1,200
510.236.000 - CELL PHONE STIPEND	\$720	\$1,050	\$720	\$720
520.310.000 - CALPERS-EMPLOYER	\$141,713	\$15,083	\$12,847	\$14,086
PERSONNEL TOTAL	\$303,800	\$167,749	\$158,943	\$176,436
MAINTENANCE & OPERATIONS				
600.257.000 - GASOLINE & DIESEL	\$6,303	\$5,786	\$10,000	\$10,000
600.305.000 - SMALL TOOLS	-	-	\$10,000	\$10,000
600.350.000 - RADIOS, COMMUNICATION, ETC.	\$876	\$49,703	\$2,600	\$2,600
610.915.000 - TRAINING & EDUCATION	\$673	-	-	-
630.100.000 - TELEPHONE	\$557	\$452	\$438	\$500
MAINTENANCE & OPERATIONS TOTAL	\$8,409	\$55,940	\$23,038	\$23,100
ALLOCATED COSTS				
620.100.000 - INTERNAL CHARGE-FLEET	-	-	\$2,553	-
ALLOCATED COSTS TOTAL	-	-	\$2,553	-
TRANSFERS/OTHER				
791.000.000 - TRANSFERS OUT	-	\$14,229	\$7,330	\$7,329
TRANSFERS/OTHER TOTAL	-	\$14,229	\$7,330	\$7,329
2100 - POLICE SUPPORT TOTAL	\$312,209	\$237,918	\$191,864	\$206,865
EXPENSES TOTAL	\$312,209	\$237,918	\$191,864	\$206,865

City of Selma
Fiscal Year 2025-2026 Budget
Special Revenue Fund 272 - CMAQ

	FY 2022-23 ACTUALS	FY 2023-24 ACTUALS	FY 2024-25 ADOPTED BUDGET	FY 2025-26 ADOPTED BUDGET
REVENUES				
5200 - CAPITAL PROJECTS				
424.000.347 - STBG DINUBA AVE MCCALL TO DOCK	\$455	\$13,886	\$706,000	\$706,000
424.000.348 - STBG DINUBA AVE THOM TO MCCALL	\$580	\$13,598	\$678,000	\$678,000
424.000.708 - CMAQ DINUBA & MCCALL TRAFFIC	\$60,976	\$14,287	\$748,660	\$92,840
424.000.709 - CMAQ MILL & ORANGE PARK & RIDE	\$593	\$11,258	\$457,000	\$457,000
424.000.710 - CMAQ MERCED-STILLMAN-TULARE AL	\$473	\$20,080	\$452,000	\$452,000
424.000.711 - CMAQ THOMPSON AVE SIDEWALK	-	-	-	\$17,706
5200 - CAPITAL PROJECTS TOTAL	\$63,076	\$73,108	\$3,041,660	\$2,403,546
REVENUES TOTAL	\$63,076	\$73,108	\$3,041,660	\$2,403,546
EXPENSES				
5200 - CAPITAL PROJECTS				
CAPITAL OUTLAY				
700.100.348 - CMAQ DINUBA & MCCALL TRAFFIC	\$60,976	\$14,305	\$748,660	-
700.100.708 - CMAQ DINUBA & MCCALL TRAFFIC	-	-	-	\$92,840
700.100.709 - CMAQ MILL & ORANGE PARK & RIDE	\$593	\$11,258	\$457,000	\$457,000
700.100.710 - CMAQ MERCED-STILLMAN-TULARE AL	\$473	\$20,080	\$452,000	\$452,000
700.100.711 - CMAQ THOMPSON AVE SIDEWALK	-	-	-	\$17,706
700.101.347 - STBG DINUBA MCCALL TO DOCKERY	\$455	\$13,886	\$706,000	\$706,000
700.101.348 - STBG DINUBA THOMPSON TO MCCALL	\$580	\$13,598	\$678,000	\$678,000
CAPITAL OUTLAY TOTAL	\$63,076	\$73,126	\$3,041,660	\$2,403,546
5200 - CAPITAL PROJECTS TOTAL	\$63,076	\$73,126	\$3,041,660	\$2,403,546
EXPENSES TOTAL	\$63,076	\$73,126	\$3,041,660	\$2,403,546

City of Selma
Fiscal Year 2025-2026 Budget

Special Revenue Fund 273 - AB74 Storm Drain Appropriation

	FY 2022-23 ACTUALS	FY 2023-24 ACTUALS	FY 2024-25 ADOPTED BUDGET	FY 2025-26 ADOPTED BUDGET
REVENUES				
5200 - CAPITAL PROJECTS				
424.000.701 - DWR AB74 GRANT	-	\$1,471,002	-	-
5200 - CAPITAL PROJECTS TOTAL	-	\$1,471,002	-	-
REVENUES TOTAL	-	\$1,471,002	-	-
EXPENSES				
5200 - CAPITAL PROJECTS				
CAPITAL OUTLAY				
700.100.347 - AB 74 STORM DRAIN PROJECT	\$1,186	\$1,469,816	-	-
CAPITAL OUTLAY TOTAL	\$1,186	\$1,469,816	-	-
5200 - CAPITAL PROJECTS TOTAL	\$1,186	\$1,469,816	-	-
EXPENSES TOTAL	\$1,186	\$1,469,816	-	-

City of Selma
Fiscal Year 2025-2026 Budget

Special Revenue Fund 274 - CVTC High Speed Rail

	FY 2022-23 ACTUALS	FY 2023-24 ACTUALS	FY 2024-25 ADOPTED BUDGET	FY 2025-26 ADOPTED BUDGET
REVENUES				
1500 - ECONOMIC DEVELOPMENT				
475.000.000 - REIMBURSEMENTS	-	-	\$905,800	\$693,500
1500 - ECONOMIC DEVELOPMENT TOTAL	-	-	\$905,800	\$693,500
1600 - FINANCE				
475.000.000 - REIMBURSEMENTS	\$611,444	\$570,824	-	-
1600 - FINANCE TOTAL	\$611,444	\$570,824	-	-
REVENUES TOTAL	\$611,444	\$570,824	\$905,800	\$693,500
EXPENSES				
1500 - ECONOMIC DEVELOPMENT				
MAINTENANCE & OPERATIONS				
600.250.000 - SUPPLIES	-	\$100,311	\$30,300	\$120,000
600.400.000 - PROFESSIONAL SERVICES	-	-	\$712,500	\$475,000
600.500.000 - RENTALS-BUILDINGS	-	-	\$150,000	-
MAINTENANCE & OPERATIONS TOTAL	-	\$100,311	\$892,800	\$595,000
CAPITAL OUTLAY				
700.200.000 - EQUIPMENT	-	-	\$13,000	\$8,500
CAPITAL OUTLAY TOTAL	-	-	\$13,000	\$8,500
1500 - ECONOMIC DEVELOPMENT TOTAL	-	\$100,311	\$905,800	\$603,500
1600 - FINANCE				
MAINTENANCE & OPERATIONS				
600.100.000 - OFFICE SUPPLIES	\$588	\$463	-	-
600.250.000 - SUPPLIES	\$65,756	\$103,817	-	-
600.400.000 - PROFESSIONAL SERVICES	\$443,406	\$268,357	-	-
600.500.000 - RENTALS-BUILDINGS	\$51,856	\$72,599	-	-
MAINTENANCE & OPERATIONS TOTAL	\$561,606	\$445,237	-	-
CAPITAL OUTLAY				
700.400.000 - LEASE PURCHASE	\$93,295	\$104,546	-	-
CAPITAL OUTLAY TOTAL	\$93,295	\$104,546	-	-
DEBT SERVICE				
700.300.000 - INTEREST	\$5,850	\$2,861	-	-
DEBT SERVICE TOTAL	\$5,850	\$2,861	-	-
1600 - FINANCE TOTAL	\$660,751	\$552,644	-	-
EXPENSES TOTAL	\$660,751	\$652,955	\$905,800	\$603,500

City of Selma
Fiscal Year 2025-2026 Budget

Special Revenue Fund 275 - Proposition 68 Park Grant

	FY 2022-23 ACTUALS	FY 2023-24 ACTUALS	FY 2024-25 ADOPTED BUDGET	FY 2025-26 ADOPTED BUDGET
REVENUES				
5200 - CAPITAL PROJECTS				
424.000.000 - GRANT REVENUE	-	\$158,927	-	-
5200 - CAPITAL PROJECTS TOTAL	-	\$158,927	-	-
REVENUES TOTAL	-	\$158,927	-	-
EXPENSES				
5200 - CAPITAL PROJECTS				
CAPITAL OUTLAY				
700.100.018 - BRENTLINGER PARK	-	\$350,501	-	-
CAPITAL OUTLAY TOTAL	-	\$350,501	-	-
5200 - CAPITAL PROJECTS TOTAL	-	\$350,501	-	-
EXPENSES TOTAL	-	\$350,501	-	-

City of Selma
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Special Revenue Fund 276 - Transit Oriented Development

	FY 2022-23 ACTUALS	FY 2023-24 ACTUALS	FY 2024-25 ADOPTED BUDGET	FY 2025-26 ADOPTED BUDGET
REVENUES				
5200 - CAPITAL PROJECTS				
424.000.000 - GRANT REVENUE	-	-	\$504,100	-
5200 - CAPITAL PROJECTS TOTAL	-	-	\$504,100	-
REVENUES TOTAL	-	-	\$504,100	-
EXPENSES				
5200 - CAPITAL PROJECTS				
CAPITAL OUTLAY				
700.100.320 - TRANTSIT ORIENTED DEVELOPMENT	\$6,000	-	\$504,100	-
CAPITAL OUTLAY TOTAL	\$6,000	-	\$504,100	-
TRANSFERS/OTHER				
791.000.000 - TRANSFERS OUT	\$110,000	-	-	-
TRANSFERS/OTHER TOTAL	\$110,000	-	-	-
5200 - CAPITAL PROJECTS TOTAL	\$116,000	-	\$504,100	-
EXPENSES TOTAL	\$116,000	-	\$504,100	-

City of Selma
Fiscal Year 2025-2026 Budget

Special Revenue Fund 278 - Caltrans Fund

	FY 2022-23 ACTUALS	FY 2023-24 ACTUALS	FY 2024-25 ADOPTED BUDGET	FY 2025-26 ADOPTED BUDGET
REVENUES				
5200 - CAPITAL PROJECTS				
424.000.662 - ATP CID CANAL PIPING & BIKE TRAIL	-	-	-	\$2,701,000
5200 - CAPITAL PROJECTS TOTAL	-	-	-	\$2,701,000
5400 - PUBLIC WORKS-STREETS				
424.000.346 - ATP CYCLE 6	-	-	\$384,000	-
5400 - PUBLIC WORKS-STREETS TOTAL	-	-	\$384,000	-
REVENUES TOTAL	-	-	\$384,000	\$2,701,000
EXPENSES				
5200 - CAPITAL PROJECTS				
CAPITAL OUTLAY				
700.100.000 - IMPROVEMENTS	-	-	\$384,000	-
700.100.662 - ATP CID CANAL PIPING & BIKE TRAIL	-	-	-	\$2,701,000
CAPITAL OUTLAY TOTAL	-	-	\$384,000	\$2,701,000
5200 - CAPITAL PROJECTS TOTAL	-	-	\$384,000	\$2,701,000
EXPENSES TOTAL	-	-	\$384,000	\$2,701,000

City of Selma
Fiscal Year 2025-2026 Budget

Special Revenue Fund 280 - LTF Article 3

	FY 2022-23 ACTUALS	FY 2023-24 ACTUALS	FY 2024-25 ADOPTED BUDGET	FY 2025-26 ADOPTED BUDGET
REVENUES				
0000 - NON-DEPARTMENTAL REVENUE				
470.000.000 - INTEREST INCOME	-	-	-	\$800
0000 - NON-DEPARTMENTAL REVENUE TOTAL	-	-	-	\$800
5400 - PUBLIC WORKS-STREETS				
422.000.000 - LTF ART 3 BICYCLE & PEDESTRIAN	-	-	-	\$27,888
5400 - PUBLIC WORKS-STREETS TOTAL	-	-	-	\$27,888
REVENUES TOTAL	-	-	-	\$28,688
EXPENSES				
5200 - CAPITAL PROJECTS				
CAPITAL OUTLAY				
700.100.664 - CITY HALL NORTH PARKING DRAINAGE	-	-	-	\$10,000
700.100.678 - ROSE AVE RECONSTRUCTION	-	-	-	\$15,000
CAPITAL OUTLAY TOTAL	-	-	-	\$25,000
5200 - CAPITAL PROJECTS TOTAL	-	-	-	\$25,000
EXPENSES TOTAL	-	-	-	\$25,000

City of Selma
Fiscal Year 2025-2026 Budget
Special Revenue Fund 281 - LTF Article 8

	FY 2022-23 ACTUALS	FY 2023-24 ACTUALS	FY 2024-25 ADOPTED BUDGET	FY 2025-26 ADOPTED BUDGET
REVENUES				
0000 - NON-DEPARTMENTAL REVENUE				
470.000.000 - INTEREST INCOME	-	-	-	\$9,000
0000 - NON-DEPARTMENTAL REVENUE TOTAL	-	-	-	\$9,000
5400 - PUBLIC WORKS-STREETS				
422.010.000 - LTF ART 8 STREETS & ROADS	-	-	-	\$775,284
5400 - PUBLIC WORKS-STREETS TOTAL	-	-	-	\$775,284
REVENUES TOTAL	-	-	-	\$784,284
EXPENSES				
5200 - CAPITAL PROJECTS				
CAPITAL OUTLAY				
700.100.663 - FLORAL AVE MEDIAN @ SR 99	-	-	-	\$145,000
700.100.664 - CITY HALL NORTH PARKING DRAINAGE	-	-	-	\$140,000
700.100.671 - THOMPSON AVE CAPE SEAL	-	-	-	\$444,400
700.100.673 - GOLDRIDGE STREET OVERLAY	-	-	-	\$77,000
700.100.674 - MITCHELL AVE CAPE SEAL	-	-	-	\$44,000
700.100.676 - THOMPSON AVE RECONSTRUCTION NORTH	-	-	-	\$38,000
700.100.678 - ROSE AVE RECONSTRUCTION	-	-	-	\$79,000
700.100.681 - 2025 ALLEY IMPROVEMENT PROJECTS	-	-	-	\$56,000
CAPITAL OUTLAY TOTAL	-	-	-	\$1,023,400
5200 - CAPITAL PROJECTS TOTAL	-	-	-	\$1,023,400
5400 - PUBLIC WORKS-STREETS				
TRANSFERS/OTHER				
700.675.000 - OPERATING TRANSFERS OUT	-	-	-	\$625,000
TRANSFERS/OTHER TOTAL	-	-	-	\$625,000
5400 - PUBLIC WORKS-STREETS TOTAL	-	-	-	\$625,000
EXPENSES TOTAL	-	-	-	\$1,648,400

City of Selma
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Special Revenue Fund 287 - Tactical Urbanism Grant

	FY 2022-23 ACTUALS	FY 2023-24 ACTUALS	FY 2024-25 ADOPTED BUDGET	FY 2025-26 ADOPTED BUDGET
REVENUES				
3100 - PLANNING				
424.000.000 - GRANT REVENUE	-	\$14,129	-	-
3100 - PLANNING TOTAL	-	\$14,129	-	-
REVENUES TOTAL	-	\$14,129	-	-
EXPENSES				
3100 - PLANNING				
MAINTENANCE & OPERATIONS				
600.400.000 - PROFESSIONAL SERVICES	-	\$15,960	-	-
MAINTENANCE & OPERATIONS TOTAL	-	\$15,960	-	-
3100 - PLANNING TOTAL	-	\$15,960	-	-
EXPENSES TOTAL	-	\$15,960	-	-

City of Selma
Fiscal Year 2025-2026 Budget

Special Revenue Fund 288 - Clean California Grant

	FY 2022-23 ACTUALS	FY 2023-24 ACTUALS	FY 2024-25 ADOPTED BUDGET	FY 2025-26 ADOPTED BUDGET
REVENUES				
3100 - PLANNING				
424.000.000 - GRANT REVENUE	-	\$97,575	-	-
3100 - PLANNING TOTAL	-	\$97,575	-	-
REVENUES TOTAL	-	\$97,575	-	-
EXPENSES				
3100 - PLANNING				
MAINTENANCE & OPERATIONS				
600.400.000 - PROFESSIONAL SERVICES	-	\$97,575	-	-
MAINTENANCE & OPERATIONS TOTAL	-	\$97,575	-	-
3100 - PLANNING TOTAL	-	\$97,575	-	-
EXPENSES TOTAL	-	\$97,575	-	-

City of Selma
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Special Revenue Fund 289 - Community Power Resiliency

	FY 2022-23 ACTUALS	FY 2023-24 ACTUALS	FY 2024-25 ADOPTED BUDGET	FY 2025-26 ADOPTED BUDGET
REVENUES				
4200 - SENIOR CITIZENS				
424.000.000 - GRANT REVENUE	\$100,000	-	-	-
4200 - SENIOR CITIZENS TOTAL	\$100,000	-	-	-
REVENUES TOTAL	\$100,000	-	-	-
EXPENSES				
4200 - SENIOR CITIZENS				
CAPITAL OUTLAY				
700.100.000 - IMPROVEMENTS	\$100,000	-	-	\$10,000
CAPITAL OUTLAY TOTAL	\$100,000	-	-	\$10,000
4200 - SENIOR CITIZENS TOTAL	\$100,000	-	-	\$10,000
EXPENSES TOTAL	\$100,000	-	-	\$10,000

City of Selma
Fiscal Year 2025-2026 Budget

Special Revenue Fund 290 - SB 2 Planning

	FY 2022-23 ACTUALS	FY 2023-24 ACTUALS	FY 2024-25 ADOPTED BUDGET	FY 2025-26 ADOPTED BUDGET
REVENUES				
3100 - PLANNING				
424.000.000 - GRANT REVENUE	\$11,893	\$25,000	-	-
3100 - PLANNING TOTAL	\$11,893	\$25,000	-	-
REVENUES TOTAL	\$11,893	\$25,000	-	-
EXPENSES				
0000 - NON-DEPARTMENTAL				
TRANSFERS/OTHER				
791.000.000 - TRANSFERS OUT	\$25,000	-	-	-
TRANSFERS/OTHER TOTAL	\$25,000	-	-	-
0000 - NON-DEPARTMENTAL TOTAL	\$25,000	-	-	-
3100 - PLANNING				
MAINTENANCE & OPERATIONS				
600.400.000 - PROFESSIONAL SERVICES	\$59,831	-	-	-
MAINTENANCE & OPERATIONS TOTAL	\$59,831	-	-	-
3100 - PLANNING TOTAL	\$59,831	-	-	-
EXPENSES TOTAL	\$84,831	-	-	-

City of Selma
Fiscal Year 2025-2026 Budget

Special Revenue Fund 295 - Measure S

	FY 2022-23 ACTUALS	FY 2023-24 ACTUALS	FY 2024-25 ADOPTED BUDGET	FY 2025-26 ADOPTED BUDGET
REVENUES				
0000 - NON-DEPARTMENTAL REVENUE				
410.600.000 - SALES TAX-MEASURE S	\$2,692,262	\$2,688,747	\$2,667,400	\$2,700,000
470.000.000 - INTEREST INCOME	\$39,670	\$77,584	\$39,670	\$46,000
490.220.000 - OPERATING TRANSFERS IN	\$225,231	-	-	-
0000 - NON-DEPARTMENTAL REVENUE TOTAL	\$2,957,163	\$2,766,331	\$2,707,070	\$2,746,000
2200 - POLICE FIELD OPERATIONS				
483.000.001 - PROCEEDS FROM LONG-TERM DEBT	-	\$139,355	-	-
2200 - POLICE FIELD OPERATIONS TOTAL	-	\$139,355	-	-
REVENUES TOTAL	\$2,957,163	\$2,905,686	\$2,707,070	\$2,746,000
EXPENSES				
0000 - NON-DEPARTMENTAL				
TRANSFERS/OTHER				
791.000.000 - TRANSFERS OUT	\$1,849,075	\$1,805,982	-	-
TRANSFERS/OTHER TOTAL	\$1,849,075	\$1,805,982	-	-
0000 - NON-DEPARTMENTAL TOTAL	\$1,849,075	\$1,805,982	-	-
2100 - POLICE SUPPORT				
PERSONNEL				
500.110.000 - SALARIES FULL TIME	-	\$3,016	\$373,173	\$251,814
500.116.000 - COURT STANDBY	-	-	-	\$4,000
500.120.000 - SALARIES PART TIME	-	-	-	\$25,655
500.130.000 - OVERTIME	-	-	-	\$15,000
500.130.200 - OVERTIME-RANGE	-	-	-	\$1,500
500.130.300 - OVERTIME-TRAINING	-	-	-	\$1,500
500.134.000 - HOLIDAY PAY	-	-	\$9,612	\$4,560
500.150.000 - DEFERRED COMPENSATION	-	-	\$3,300	\$2,100
510.210.000 - FICA	-	-	\$22,606	\$17,037
510.215.000 - MEDICARE	-	-	\$5,287	\$3,985
510.222.000 - HEALTH BENEFITS EXPENSE	-	-	\$55,348	\$44,493
510.225.000 - LIFE INSURANCE	-	-	\$882	\$411
510.230.000 - UNEMPLOYMENT INSURANCE	-	-	\$1,824	\$687
510.235.000 - UNIFORM ALLOWANCE	-	-	\$4,600	\$2,600
510.236.000 - CELL PHONE STIPEND	-	-	\$2,160	\$3,640
520.310.000 - CALPERS-EMPLOYER	\$249,764	-	\$44,800	\$31,974
PERSONNEL TOTAL	\$249,764	\$3,016	\$523,592	\$410,956
MAINTENANCE & OPERATIONS				
600.475.000 - MAINTENANCE AGREEMENTS	-	-	\$150,000	\$233,850
MAINTENANCE & OPERATIONS TOTAL	-	-	\$150,000	\$233,850
CAPITAL OUTLAY				
700.200.000 - EQUIPMENT	-	\$83,994	\$150,000	\$105,000
CAPITAL OUTLAY TOTAL	-	\$83,994	\$150,000	\$105,000
TRANSFERS/OTHER				
791.000.000 - TRANSFERS OUT	-	\$14,342	\$14,343	\$14,341
TRANSFERS/OTHER TOTAL	-	\$14,342	\$14,343	\$14,341
2100 - POLICE SUPPORT TOTAL	\$249,764	\$101,353	\$837,935	\$764,147
2150 - DISPATCH				
PERSONNEL				
500.110.000 - SALARIES FULL TIME	-	-	-	\$28,431
500.130.000 - OVERTIME	-	-	-	\$2,000
500.134.000 - HOLIDAY PAY	-	-	-	\$1,471
510.210.000 - FICA	-	-	-	\$1,854

City of Selma
Fiscal Year 2025-2026 Budget

Special Revenue Fund 295 - Measure S

	FY 2022-23 ACTUALS	FY 2023-24 ACTUALS	FY 2024-25 ADOPTED BUDGET	FY 2025-26 ADOPTED BUDGET
510.215.000 - MEDICARE	-	-	-	\$434
510.222.000 - HEALTH BENEFITS EXPENSE	-	-	-	\$3,994
510.225.000 - LIFE INSURANCE	-	-	-	\$134
510.230.000 - UNEMPLOYMENT INSURANCE	-	-	-	\$75
510.235.000 - UNIFORM ALLOWANCE	-	-	-	\$402
520.310.000 - CALPERS-EMPLOYER	-	-	-	\$2,381
PERSONNEL TOTAL	-	-	-	\$41,176
MAINTENANCE & OPERATIONS				
600.475.000 - MAINTENANCE AGREEMENTS	-	-	-	\$55,000
MAINTENANCE & OPERATIONS TOTAL	-	-	-	\$55,000
2150 - DISPATCH TOTAL	-	-	-	\$96,176
2200 - POLICE FIELD OPERATIONS				
PERSONNEL				
500.110.000 - SALARIES FULL TIME	\$4,040	\$116,760	\$761,672	\$944,445
500.116.000 - COURT STANDBY	\$118	\$680	-	\$5,000
500.117.000 - COURT APPEARANCE	\$370	\$513	-	\$5,000
500.120.000 - SALARIES PART TIME	-	-	\$82,320	-
500.130.000 - OVERTIME	\$3,359	\$11,276	\$7,500	\$40,000
500.130.002 - OVERTIME-SPECIAL EVENT	-	\$1,198	\$500	\$7,500
500.130.100 - OVERTIME-MINIMUM STAFFING	\$2,850	\$1,199	\$1,000	\$9,000
500.130.200 - OVERTIME-RANGE	\$118	\$396	\$1,000	\$4,000
500.130.300 - OVERTIME-TRAINING	\$355	\$3,013	\$1,500	\$8,000
500.130.400 - OVERTIME-CALL BACK	\$529	-	\$1,000	\$2,000
500.130.500 - OVERTIME-HOLD OVER	\$679	\$529	\$1,000	\$30,000
500.134.000 - HOLIDAY PAY	\$1,421	\$6,004	\$40,751	\$46,370
500.135.000 - SAL-S/L INCENT & VAC CASH OUT	-	\$6,068	-	-
500.150.000 - DEFERRED COMPENSATION	\$1,200	\$1,900	\$3,600	\$8,400
510.210.000 - FICA	\$1,040	\$8,171	\$53,495	\$59,478
510.215.000 - MEDICARE	\$243	\$1,911	\$12,511	\$13,911
510.220.000 - HEALTH INSURANCE-EMPLOYER	\$2,826	\$4,356	-	-
510.222.000 - HEALTH BENEFITS EXPENSE	-	\$8,188	\$91,838	\$136,520
510.225.000 - LIFE INSURANCE	\$28	\$294	\$1,893	\$2,098
510.230.000 - UNEMPLOYMENT INSURANCE	\$33	\$312	\$4,315	\$2,399
510.235.000 - UNIFORM ALLOWANCE	\$1,000	\$2,185	\$10,400	\$11,600
510.236.000 - CELL PHONE STIPEND	-	\$420	\$1,440	\$1,440
520.310.000 - CALPERS-EMPLOYER	\$216	\$22,266	\$113,109	\$138,860
PERSONNEL TOTAL	\$20,424	\$197,640	\$1,190,844	\$1,476,021
MAINTENANCE & OPERATIONS				
600.133.000 - MISCELLANEOUS EXPENSE	-	-	\$30,000	\$40,000
MAINTENANCE & OPERATIONS TOTAL	-	-	\$30,000	\$40,000
CAPITAL OUTLAY				
700.200.000 - EQUIPMENT	\$43,639	\$139,355	\$102,000	\$136,000
700.402.000 - VEHICLE LEASE	-	-	\$35,999	\$160,000
CAPITAL OUTLAY TOTAL	\$43,639	\$139,355	\$137,999	\$296,000
TRANSFERS/OTHER				
791.000.000 - TRANSFERS OUT	-	\$12,764	-	-
TRANSFERS/OTHER TOTAL	-	\$12,764	-	-
2200 - POLICE FIELD OPERATIONS TOTAL	\$64,063	\$349,758	\$1,358,843	\$1,812,021
2300 - POLICE ADMINISTRATION				
PERSONNEL				
500.110.000 - SALARIES FULL TIME	-	-	-	\$129,081
500.134.000 - HOLIDAY PAY	-	-	-	\$6,405
510.210.000 - FICA	-	-	-	\$8,363

City of Selma
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Special Revenue Fund 295 - Measure S

	FY 2022-23 ACTUALS	FY 2023-24 ACTUALS	FY 2024-25 ADOPTED BUDGET	FY 2025-26 ADOPTED BUDGET
510.215.000 - MEDICARE	-	-	-	\$1,956
510.222.000 - HEALTH BENEFITS EXPENSE	-	-	-	\$18,786
510.225.000 - LIFE INSURANCE	-	-	-	\$206
510.230.000 - UNEMPLOYMENT INSURANCE	-	-	-	\$338
510.235.000 - UNIFORM ALLOWANCE	-	-	-	\$1,000
510.236.000 - CELL PHONE STIPEND	-	-	-	\$720
520.310.000 - CALPERS-EMPLOYER	-	-	-	\$18,871
PERSONNEL TOTAL	-	-	-	\$185,726
CAPITAL OUTLAY				
700.402.000 - VEHICLE LEASE	-	-	\$28,062	\$160,000
CAPITAL OUTLAY TOTAL	-	-	\$28,062	\$160,000
2300 - POLICE ADMINISTRATION TOTAL	-	-	\$28,062	\$345,726
2400 - ANIMAL SERVICES				
CAPITAL OUTLAY				
700.402.000 - VEHICLE LEASE	-	-	\$3,952	-
CAPITAL OUTLAY TOTAL	-	-	\$3,952	-
2400 - ANIMAL SERVICES TOTAL	-	-	\$3,952	-
2500 - FIRE ADMINISTRATION				
PERSONNEL				
MAINTENANCE & OPERATIONS				
600.250.000 - SUPPLIES	\$24,359	\$9,075	\$12,000	-
600.305.000 - SMALL TOOLS	\$665	\$76	\$1,000	\$1,000
610.915.000 - TRAINING & EDUCATION	\$284	\$245	\$3,000	\$3,000
MAINTENANCE & OPERATIONS TOTAL	\$25,308	\$9,396	\$16,000	\$4,000
CAPITAL OUTLAY				
700.200.000 - EQUIPMENT	-	\$7,874	-	-
CAPITAL OUTLAY TOTAL	-	\$7,874	-	-
2500 - FIRE ADMINISTRATION TOTAL	\$25,308	\$17,270	\$16,000	\$4,000
2525 - FIRE OPERATIONS				
PERSONNEL				
500.110.000 - SALARIES FULL TIME	-	\$108,190	\$192,382	\$213,110
500.110.100 - OFFICER IN CHARGE	-	\$1,423	-	-
500.110.200 - FLSA	-	\$5,487	\$17,348	\$23,133
500.130.000 - OVERTIME	-	\$18,795	-	\$15,000
500.134.000 - HOLIDAY PAY	-	\$9,089	\$17,348	\$28,471
500.135.000 - SAL-S/L INCENT & VAC CASH OUT	-	\$7,226	-	-
500.150.000 - DEFERRED COMPENSATION	-	\$700	\$14,032	\$2,400
510.210.000 - FICA	-	\$8,570	\$3,282	\$16,045
510.215.000 - MEDICARE	-	\$2,004	-	\$3,753
510.220.000 - HEALTH INSURANCE-EMPLOYER	-	\$3,919	-	-
510.222.000 - HEALTH BENEFITS EXPENSE	-	\$15,415	\$30,830	\$39,659
510.225.000 - LIFE INSURANCE	-	\$483	\$720	\$720
510.230.000 - UNEMPLOYMENT INSURANCE	-	\$327	\$1,132	\$647
510.235.000 - UNIFORM ALLOWANCE	-	\$1,124	\$2,000	\$2,000
520.310.000 - CALPERS-EMPLOYER	-	\$18,608	\$38,598	\$45,011
PERSONNEL TOTAL	-	\$201,359	\$317,672	\$389,949
MAINTENANCE & OPERATIONS				
610.915.000 - TRAINING & EDUCATION	\$19,597	\$30,226	\$30,000	\$30,000
MAINTENANCE & OPERATIONS TOTAL	\$19,597	\$30,226	\$30,000	\$30,000
CAPITAL OUTLAY				
700.200.000 - EQUIPMENT	-	\$10,897	\$40,000	\$90,000
CAPITAL OUTLAY TOTAL	-	\$10,897	\$40,000	\$90,000

City of Selma
Fiscal Year 2025-2026 Budget
Special Revenue Fund 295 - Measure S

	FY 2022-23 ACTUALS	FY 2023-24 ACTUALS	FY 2024-25 ADOPTED BUDGET	FY 2025-26 ADOPTED BUDGET
TRANSFERS/OTHER				
791.000.000 - TRANSFERS OUT	-	\$40,874	-	-
TRANSFERS/OTHER TOTAL	-	\$40,874	-	-
2525 - FIRE OPERATIONS TOTAL	\$19,597	\$283,356	\$387,672	\$509,949
EXPENSES TOTAL	\$2,207,808	\$2,557,719	\$2,632,463	\$3,532,019

City of Selma
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Special Revenue Fund 296 - Business Improvement District

	FY 2022-23 ACTUALS	FY 2023-24 ACTUALS	FY 2024-25 ADOPTED BUDGET	FY 2025-26 ADOPTED BUDGET
REVENUES				
1500 - ECONOMIC DEVELOPMENT				
440.400.000 - BID ASSESSMENT FEE	-	\$19,982	\$22,000	\$22,000
490.220.000 - OPERATING TRANSFERS IN	-	-	\$100,000	\$150,000
1500 - ECONOMIC DEVELOPMENT TOTAL	-	\$19,982	\$122,000	\$172,000
REVENUES TOTAL	-	\$19,982	\$122,000	\$172,000
EXPENSES				
1500 - ECONOMIC DEVELOPMENT				
MAINTENANCE & OPERATIONS				
600.401.000 - BUSINESS IMPROVEMENT DISTRICT	-	\$8,806	-	-
MAINTENANCE & OPERATIONS TOTAL	-	\$8,806	-	-
1500 - ECONOMIC DEVELOPMENT TOTAL	-	\$8,806	-	-
EXPENSES TOTAL	-	\$8,806	-	-

City of Selma
Fiscal Year 2025-2026 Budget

Special Revenue Fund 297 - Long Range Planning

	FY 2022-23 ACTUALS	FY 2023-24 ACTUALS	FY 2024-25 ADOPTED BUDGET	FY 2025-26 ADOPTED BUDGET
REVENUES				
0000 - NON-DEPARTMENTAL REVENUE				
470.000.000 - INTEREST INCOME	-	-	-	\$4,800
0000 - NON-DEPARTMENTAL REVENUE TOTAL	-	-	-	\$4,800
3100 - PLANNING				
454.950.000 - LONG RANGE PLANNING FEE	-	-	-	\$24,500
3100 - PLANNING TOTAL	-	-	-	\$24,500
REVENUES TOTAL	-	-	-	\$29,300

City of Selma
Fiscal Year 2025-2026 Budget

Special Revenue Fund 401 - Development Impact Fees-Streets

	FY 2022-23 ACTUALS	FY 2023-24 ACTUALS	FY 2024-25 ADOPTED BUDGET	FY 2025-26 ADOPTED BUDGET
REVENUES				
0000 - NON-DEPARTMENTAL REVENUE				
470.000.000 - INTEREST INCOME	\$29,387	\$48,568	\$29,388	\$29,500
0000 - NON-DEPARTMENTAL REVENUE TOTAL	\$29,387	\$48,568	\$29,388	\$29,500
5100 - ENGINEERING				
450.100.000 - DEVELOPMENT IMPACT FEE	\$9,471	\$84,040	-	\$90,000
5100 - ENGINEERING TOTAL	\$9,471	\$84,040	-	\$90,000
REVENUES TOTAL	\$38,858	\$132,607	\$29,388	\$119,500
EXPENSES				
5100 - ENGINEERING				
MAINTENANCE & OPERATIONS				
600.400.000 - PROFESSIONAL SERVICES	\$2,500	\$51,810	-	-
MAINTENANCE & OPERATIONS TOTAL	\$2,500	\$51,810	-	-
5100 - ENGINEERING TOTAL	\$2,500	\$51,810	-	-
5200 - CAPITAL PROJECTS				
CAPITAL OUTLAY				
700.100.663 - FLORAL AVE MEDIAN @ SR 99	-	-	-	\$319,000
CAPITAL OUTLAY TOTAL	-	-	-	\$319,000
5200 - CAPITAL PROJECTS TOTAL	-	-	-	\$319,000
5400 - PUBLIC WORKS-STREETS				
CAPITAL OUTLAY				
700.200.000 - EQUIPMENT	-	-	-	\$70,000
CAPITAL OUTLAY TOTAL	-	-	-	\$70,000
5400 - PUBLIC WORKS-STREETS TOTAL	-	-	-	\$70,000
EXPENSES TOTAL	\$2,500	\$51,810	-	\$389,000

City of Selma
Fiscal Year 2025-2026 Budget

Special Revenue Fund 402 - Development Impact Fees-Police Facilities

	FY 2022-23 ACTUALS	FY 2023-24 ACTUALS	FY 2024-25 ADOPTED BUDGET	FY 2025-26 ADOPTED BUDGET
REVENUES				
5100 - ENGINEERING				
450.100.000 - DEVELOPMENT IMPACT FEE	\$2,666	\$19,874	-	\$11,000
5100 - ENGINEERING TOTAL	\$2,666	\$19,874	-	\$11,000
REVENUES TOTAL	\$2,666	\$19,874	-	\$11,000

City of Selma
Fiscal Year 2025-2026 Budget

Special Revenue Fund 403 - Development Impact Fees-Fire Facilities

	FY 2022-23 ACTUALS	FY 2023-24 ACTUALS	FY 2024-25 ADOPTED BUDGET	FY 2025-26 ADOPTED BUDGET
REVENUES				
5100 - ENGINEERING				
450.100.000 - DEVELOPMENT IMPACT FEE	\$2,654	\$17,967	-	\$12,000
5100 - ENGINEERING TOTAL	\$2,654	\$17,967	-	\$12,000
REVENUES TOTAL	\$2,654	\$17,967	-	\$12,000

City of Selma
Fiscal Year 2025-2026 Budget

Special Revenue Fund 404 - Development Impact Fees-City Facilities

	FY 2022-23 ACTUALS	FY 2023-24 ACTUALS	FY 2024-25 ADOPTED BUDGET	FY 2025-26 ADOPTED BUDGET
REVENUES				
0000 - NON-DEPARTMENTAL REVENUE				
470.000.000 - INTEREST INCOME	\$5,555	-	\$5,556	\$5,600
0000 - NON-DEPARTMENTAL REVENUE TOTAL	\$5,555	-	\$5,556	\$5,600
5100 - ENGINEERING				
450.100.000 - DEVELOPMENT IMPACT FEE	\$2,926	\$20,373	-	\$14,000
5100 - ENGINEERING TOTAL	\$2,926	\$20,373	-	\$14,000
REVENUES TOTAL	\$8,481	\$20,373	\$5,556	\$19,600
EXPENSES				
0000 - NON-DEPARTMENTAL				
CAPITAL OUTLAY				
700.100.008 - CITY HALL RENOVATIONS	\$23,970	\$18,711	-	-
CAPITAL OUTLAY TOTAL	\$23,970	\$18,711	-	-
0000 - NON-DEPARTMENTAL TOTAL	\$23,970	\$18,711	-	-
1300 - CITY MANAGER				
CAPITAL OUTLAY				
700.200.000 - EQUIPMENT	\$152,098	\$29,151	-	-
CAPITAL OUTLAY TOTAL	\$152,098	\$29,151	-	-
1300 - CITY MANAGER TOTAL	\$152,098	\$29,151	-	-
EXPENSES TOTAL	\$176,069	\$47,862	-	-

City of Selma
Fiscal Year 2025-2026 Budget

Special Revenue Fund 405 - Development Impact Fees-Storm Drain

	FY 2022-23 ACTUALS	FY 2023-24 ACTUALS	FY 2024-25 ADOPTED BUDGET	FY 2025-26 ADOPTED BUDGET
REVENUES				
5100 - ENGINEERING				
450.100.000 - DEVELOPMENT IMPACT FEE	-	\$162,903	-	\$126,000
5100 - ENGINEERING TOTAL	-	\$162,903	-	\$126,000
REVENUES TOTAL	-	\$162,903	-	\$126,000
EXPENSES				
5100 - ENGINEERING				
MAINTENANCE & OPERATIONS				
600.400.000 - PROFESSIONAL SERVICES	-	\$30,162	-	-
MAINTENANCE & OPERATIONS TOTAL	-	\$30,162	-	-
5100 - ENGINEERING TOTAL	-	\$30,162	-	-
5200 - CAPITAL PROJECTS				
MAINTENANCE & OPERATIONS				
600.400.000 - PROFESSIONAL SERVICES	-	\$1,102	-	-
MAINTENANCE & OPERATIONS TOTAL	-	\$1,102	-	-
5200 - CAPITAL PROJECTS TOTAL	-	\$1,102	-	-
EXPENSES TOTAL	-	\$31,264	-	-

City of Selma
Fiscal Year 2025-2026 Budget

Special Revenue Fund 406 - Development Impact Fees-Sewer

	FY 2022-23 ACTUALS	FY 2023-24 ACTUALS	FY 2024-25 ADOPTED BUDGET	FY 2025-26 ADOPTED BUDGET
REVENUES				
0000 - NON-DEPARTMENTAL REVENUE				
470.000.000 - INTEREST INCOME	\$5,169	\$2,589	\$5,170	\$5,200
0000 - NON-DEPARTMENTAL REVENUE TOTAL	\$5,169	\$2,589	\$5,170	\$5,200
5100 - ENGINEERING				
450.100.000 - DEVELOPMENT IMPACT FEE	\$18,168	\$26,164	-	\$17,900
5100 - ENGINEERING TOTAL	\$18,168	\$26,164	-	\$17,900
REVENUES TOTAL	\$23,337	\$28,752	\$5,170	\$23,100
EXPENSES				
5200 - CAPITAL PROJECTS				
MAINTENANCE & OPERATIONS				
600.400.000 - PROFESSIONAL SERVICES	\$54,000	\$54,000	-	-
MAINTENANCE & OPERATIONS TOTAL	\$54,000	\$54,000	-	-
5200 - CAPITAL PROJECTS TOTAL	\$54,000	\$54,000	-	-
9900 - GENERAL-NON DEPARTMENTAL TRANSFERS/OTHER				
791.000.000 - TRANSFERS OUT	-	-	\$315,125	\$300,000
TRANSFERS/OTHER TOTAL	-	-	\$315,125	\$300,000
9900 - GENERAL-NON DEPARTMENTAL TOTAL	-	-	\$315,125	\$300,000
EXPENSES TOTAL	\$54,000	\$54,000	\$315,125	\$300,000

City of Selma
Fiscal Year 2025-2026 Budget

Special Revenue Fund 407 - Development Impact Fees-Parks & Recreation

	FY 2022-23 ACTUALS	FY 2023-24 ACTUALS	FY 2024-25 ADOPTED BUDGET	FY 2025-26 ADOPTED BUDGET
REVENUES				
0000 - NON-DEPARTMENTAL REVENUE				
470.000.000 - INTEREST INCOME	\$9,206	\$17,297	\$9,207	\$9,200
0000 - NON-DEPARTMENTAL REVENUE TOTAL	\$9,206	\$17,297	\$9,207	\$9,200
5100 - ENGINEERING				
450.100.000 - DEVELOPMENT IMPACT FEE	\$35,823	\$236,484	-	\$138,000
5100 - ENGINEERING TOTAL	\$35,823	\$236,484	-	\$138,000
REVENUES TOTAL	\$45,029	\$253,781	\$9,207	\$147,200
EXPENSES				
0000 - NON-DEPARTMENTAL MAINTENANCE & OPERATIONS				
600.201.000 - BAD DEBT	\$3,798	-	-	-
MAINTENANCE & OPERATIONS TOTAL	\$3,798	-	-	-
0000 - NON-DEPARTMENTAL TOTAL	\$3,798	-	-	-
4100 - RECREATION MAINTENANCE & OPERATIONS				
600.400.000 - PROFESSIONAL SERVICES	-	\$62,750	-	-
MAINTENANCE & OPERATIONS TOTAL	-	\$62,750	-	-
4100 - RECREATION TOTAL	-	\$62,750	-	-
5200 - CAPITAL PROJECTS CAPITAL OUTLAY				
700.100.007 - ROCKWELL PARK	\$49,563	\$167,741	-	-
CAPITAL OUTLAY TOTAL	\$49,563	\$167,741	-	-
5200 - CAPITAL PROJECTS TOTAL	\$49,563	\$167,741	-	-
5300 - PUBLIC WORKS-PARKS CAPITAL OUTLAY				
700.100.000 - IMPROVEMENTS	-	-	-	\$10,000
700.200.000 - EQUIPMENT	-	-	-	\$70,000
CAPITAL OUTLAY TOTAL	-	-	-	\$80,000
5300 - PUBLIC WORKS-PARKS TOTAL	-	-	-	\$80,000
EXPENSES TOTAL	\$53,360	\$230,491	-	\$80,000

City of Selma
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Special Revenue Fund 408 - Long Range Planning

	FY 2022-23 ACTUALS	FY 2023-24 ACTUALS	FY 2024-25 ADOPTED BUDGET	FY 2025-26 ADOPTED BUDGET
REVENUES				
0000 - NON-DEPARTMENTAL REVENUE				
470.000.000 - INTEREST INCOME	\$4,788	\$11,691	\$4,789	-
0000 - NON-DEPARTMENTAL REVENUE TOTAL	\$4,788	\$11,691	\$4,789	-
3100 - PLANNING				
454.950.000 - LONG RANGE PLANNING FEE	\$30,247	\$30,865	-	-
3100 - PLANNING TOTAL	\$30,247	\$30,865	-	-
REVENUES TOTAL	\$35,036	\$42,556	\$4,789	-

City of Selma
Fiscal Year 2025-2026 Budget

Special Revenue Fund 410 - Development Impact Fees-Waste Water Collection

	FY 2022-23 ACTUALS	FY 2023-24 ACTUALS	FY 2024-25 ADOPTED BUDGET	FY 2025-26 ADOPTED BUDGET
REVENUES				
5100 - ENGINEERING				
450.100.000 - DEVELOPMENT IMPACT FEE	\$3,848	-	-	-
5100 - ENGINEERING TOTAL	\$3,848	-	-	-
REVENUES TOTAL	\$3,848	-	-	-
EXPENSES				
9900 - GENERAL-NON DEPARTMENTAL				
TRANSFERS/OTHER				
791.000.000 - TRANSFERS OUT	-	-	\$137,000	-
TRANSFERS/OTHER TOTAL	-	-	\$137,000	-
9900 - GENERAL-NON DEPARTMENTAL TOTAL	-	-	\$137,000	-
EXPENSES TOTAL	-	-	\$137,000	-

City of Selma
Fiscal Year 2025-2026 Budget

Special Revenue Fund 411 - Development Impact Fees-Public Facilities

	FY 2022-23 ACTUALS	FY 2023-24 ACTUALS	FY 2024-25 ADOPTED BUDGET	FY 2025-26 ADOPTED BUDGET
REVENUES				
5100 - ENGINEERING				
450.100.000 - DEVELOPMENT IMPACT FEE	-	\$37,746	-	\$38,000
5100 - ENGINEERING TOTAL	-	\$37,746	-	\$38,000
REVENUES TOTAL	-	\$37,746	-	\$38,000

City of Selma
Fiscal Year 2025-2026 Budget

Special Revenue Fund 412 - Development Impact Fees-Open Space Acquisition

	FY 2022-23 ACTUALS	FY 2023-24 ACTUALS	FY 2024-25 ADOPTED BUDGET	FY 2025-26 ADOPTED BUDGET
REVENUES				
5100 - ENGINEERING				
450.100.000 - DEVELOPMENT IMPACT FEE	-	\$4,414	-	\$5,000
5100 - ENGINEERING TOTAL	-	\$4,414	-	\$5,000
REVENUES TOTAL	-	\$4,414	-	\$5,000

Capital Project Funds



City of Selma
Fiscal Year 2025-2026 Budget

Capital Project Fund 447 - Tutelian Project

	FY 2022-23 ACTUALS	FY 2023-24 ACTUALS	FY 2024-25 ADOPTED BUDGET	FY 2025-26 ADOPTED BUDGET
EXPENSES				
3100 - PLANNING				
MAINTENANCE & OPERATIONS				
600.400.000 - PROFESSIONAL SERVICES	\$727	-	-	-
MAINTENANCE & OPERATIONS TOTAL	\$727	-	-	-
3100 - PLANNING TOTAL	\$727	-	-	-
EXPENSES TOTAL	\$727	-	-	-

City of Selma
Fiscal Year 2025-2026 Budget
Capital Project Fund 456 - Parks Project

	FY 2022-23 ACTUALS	FY 2023-24 ACTUALS	FY 2024-25 ADOPTED BUDGET	FY 2025-26 ADOPTED BUDGET
REVENUES				
0000 - NON-DEPARTMENTAL REVENUE				
470.000.000 - INTEREST INCOME	-	\$9,403	-	-
0000 - NON-DEPARTMENTAL REVENUE TOTAL	-	\$9,403	-	-
4100 - RECREATION				
490.220.000 - OPERATING TRANSFERS IN	\$138,546	\$129,000	\$149,000	\$149,000
4100 - RECREATION TOTAL	\$138,546	\$129,000	\$149,000	\$149,000
REVENUES TOTAL	\$138,546	\$138,403	\$149,000	\$149,000
EXPENSES				
4100 - RECREATION				
CAPITAL OUTLAY				
700.100.000 - IMPROVEMENTS	\$49,397	\$10,143	-	-
CAPITAL OUTLAY TOTAL	\$49,397	\$10,143	-	-
4100 - RECREATION TOTAL	\$49,397	\$10,143	-	-
EXPENSES TOTAL	\$49,397	\$10,143	-	-

City of Selma
Fiscal Year 2025-2026 Budget

Capital Project Fund 457 - Police Station Construction

	FY 2022-23 ACTUALS	FY 2023-24 ACTUALS	FY 2024-25 ADOPTED BUDGET	FY 2025-26 ADOPTED BUDGET
EXPENSES				
2100 - POLICE SUPPORT				
MAINTENANCE & OPERATIONS				
600.400.000 - PROFESSIONAL SERVICES	\$7,452	-	-	-
MAINTENANCE & OPERATIONS TOTAL	\$7,452	-	-	-
CAPITAL OUTLAY				
700.100.005 - NEW POLICE STATION	\$30,279	\$10,372	-	-
CAPITAL OUTLAY TOTAL	\$30,279	\$10,372	-	-
2100 - POLICE SUPPORT TOTAL	\$37,731	\$10,372	-	-
EXPENSES TOTAL	\$37,731	\$10,372	-	-

City of Selma
Fiscal Year 2025-2026 Budget

Capital Project Fund 459 - New Fire Station

	FY 2022-23 ACTUALS	FY 2023-24 ACTUALS	FY 2024-25 ADOPTED BUDGET	FY 2025-26 ADOPTED BUDGET
REVENUES				
0000 - NON-DEPARTMENTAL REVENUE				
470.000.000 - INTEREST INCOME	\$19,794	\$113,183	-	\$20,000
0000 - NON-DEPARTMENTAL REVENUE TOTAL	\$19,794	\$113,183	-	\$20,000
2500 - FIRE ADMINISTRATION				
424.000.000 - GRANT REVENUE	\$4,500,000	-	-	-
2500 - FIRE ADMINISTRATION TOTAL	\$4,500,000	-	-	-
REVENUES TOTAL	\$4,519,794	\$113,183	-	\$20,000
EXPENSES				
2500 - FIRE ADMINISTRATION				
MAINTENANCE & OPERATIONS				
600.400.000 - PROFESSIONAL SERVICES	-	-	\$700,000	\$2,150,000
MAINTENANCE & OPERATIONS TOTAL	-	-	\$700,000	\$2,150,000
2500 - FIRE ADMINISTRATION TOTAL	-	-	\$700,000	\$2,150,000
EXPENSES TOTAL	-	-	\$700,000	\$2,150,000

City of Selma
Fiscal Year 2025-2026 Budget

Capital Project Fund 461 - Wastewater Infrastructure

	FY 2022-23 ACTUALS	FY 2023-24 ACTUALS	FY 2024-25 ADOPTED BUDGET	FY 2025-26 ADOPTED BUDGET
REVENUES				
0000 - NON-DEPARTMENTAL REVENUE				
470.000.000 - INTEREST INCOME	-	\$73,759	-	-
0000 - NON-DEPARTMENTAL REVENUE TOTAL	-	\$73,759	-	-
5200 - CAPITAL PROJECTS				
490.220.000 - OPERATING TRANSFERS IN	-	\$7,041,422	-	-
5200 - CAPITAL PROJECTS TOTAL	-	\$7,041,422	-	-
REVENUES TOTAL	-	\$7,115,181	-	-

City of Selma
Fiscal Year 2025-2026 Budget
Capital Project Fund 494 - Housing Fund

	FY 2022-23 ACTUALS	FY 2023-24 ACTUALS	FY 2024-25 ADOPTED BUDGET	FY 2025-26 ADOPTED BUDGET
REVENUES				
6300 - ADMIN. - SUCCESSOR AGENCY				
480.050.000 - NOTES RECEIVABLE PRINCIPAL	\$1,080	\$1,170	-	-
482.010.000 - MISCELLANEOUS REVENUE	\$120	\$130	-	-
6300 - ADMIN. - SUCCESSOR AGENCY TOTAL	\$1,200	\$1,300	-	-
REVENUES TOTAL	\$1,200	\$1,300	-	-

Enterprise Funds



Ambulance Services

Mission

The Selma Fire Department is committed to providing the highest level of public service to the citizens of Selma and our surrounding communities. We do so by taking an all-hazards approach while protecting life, property, and the environment as we maintain a continuous pursuit of excellence in our profession.

Services

- Provide Emergency ALS Ambulance Transportation Services.
- Provide Non-emergency ALS and BLS Ambulance Transportation Services.
- Ambulance Billing
- EMS Training

Accomplishments for Fiscal Year 2024-2025

- Deployed 3 ALS ambulances daily.
- Increased ambulance fleet to six units.
- Created efficiencies in Ambulance Billing.
- Completed multiple recruitments for both full-time and part-time staff.

Objectives for Fiscal Year 2025-2026

- Enhance operations by adding a 4th 12-hour unit.
- Purchase a 7th ambulance to ensure continuity of services.
- Provide ACLS and PALS training as a service to the community.
- Continue Recruitments to achieve full staffing.

Performance Measures	FY 2024-25 Estimated Actuals	FY 2025-26 Target
EMS Responses	Est. 5865	6100

City of Selma
Fiscal Year 2025-2026 Budget

Enterprise Fund 600 - Ambulance Services

	FY 2022-23 ACTUALS	FY 2023-24 ACTUALS	FY 2024-25 ADOPTED BUDGET	FY 2025-26 ADOPTED BUDGET
REVENUES				
0000 - NON-DEPARTMENTAL REVENUE				
470.000.000 - INTEREST INCOME	\$17,427	\$30,243	\$17,427	\$17,500
490.220.000 - OPERATING TRANSFERS IN	\$1,934,035	-	-	-
0000 - NON-DEPARTMENTAL REVENUE TOTAL	\$1,951,461	\$30,243	\$17,427	\$17,500
2600 - AMBULANCE				
452.100.000 - GEMT REVENUES	\$1,254	-	-	-
452.110.000 - INSURANCE/PRIVATE/MEDI-CAL	\$2,072,957	\$3,167,612	\$3,480,000	\$4,430,000
452.120.000 - MEDICARE/VA	\$476,116	\$489,322	\$475,000	\$430,000
452.130.000 - COLLECTION PAYMENTS	\$8,235	\$15,006	\$12,000	\$12,000
452.140.000 - FRESNO COUNTY DRY RUN CONTRACT	\$13,500	\$12,375	\$12,000	-
452.150.000 - IGT PROGRAM	\$2,307,901	\$2,512,730	\$2,800,000	\$2,800,000
452.185.000 - AMB SUBSCRIPTION FEES	\$5,005	\$4,345	\$5,000	\$5,000
455.550.000 - SPECIAL EVENT	\$322	\$6,229	-	\$6,000
2600 - AMBULANCE TOTAL	\$4,885,291	\$6,207,619	\$6,784,000	\$7,683,000
REVENUES TOTAL	\$6,836,753	\$6,237,861	\$6,801,427	\$7,700,500
EXPENSES				
1600 - FINANCE				
PERSONNEL				
500.110.000 - SALARIES FULL TIME	\$28,671	\$51,123	\$33,789	\$33,504
500.130.000 - OVERTIME	-	\$43	-	\$100
500.150.000 - DEFERRED COMPENSATION	\$600	\$600	\$600	\$600
510.210.000 - FICA	\$1,756	\$1,842	\$1,959	\$2,059
510.215.000 - MEDICARE	\$411	\$431	\$459	\$482
510.220.000 - HEALTH INSURANCE-EMPLOYER	\$11,211	\$5,988	-	-
510.222.000 - HEALTH BENEFITS EXPENSE	-	\$4,057	\$8,114	\$10,437
510.225.000 - LIFE INSURANCE	\$153	\$156	\$148	\$148
510.230.000 - UNEMPLOYMENT INSURANCE	\$72	\$78	\$158	\$84
520.310.000 - CALPERS-EMPLOYER	(\$1,553,974)	\$220,380	\$4,816	\$5,081
PERSONNEL TOTAL	(\$1,511,101)	\$284,696	\$50,043	\$52,495
MAINTENANCE & OPERATIONS				
600.201.001 - BAD DEBT RECOVERY	(\$1,909)	-	-	-
MAINTENANCE & OPERATIONS TOTAL	(\$1,909)	-	-	-
TRANSFERS/OTHER				
791.000.000 - TRANSFERS OUT	-	\$3,635	-	-
TRANSFERS/OTHER TOTAL	-	\$3,635	-	-
1600 - FINANCE TOTAL	(\$1,513,009)	\$288,331	\$50,043	\$52,495
2500 - FIRE ADMINISTRATION				
PERSONNEL				
500.110.000 - SALARIES FULL TIME	\$71,369	\$93,325	\$95,775	\$194,961
500.110.100 - OFFICER IN CHARGE	-	\$6	-	-
500.130.000 - OVERTIME	-	\$204	-	\$500
500.134.000 - HOLIDAY PAY	\$5,345	\$6,342	-	-
500.135.000 - SAL-S/L INCENT & VAC CASH OUT	-	\$3,716	-	-
500.150.000 - DEFERRED COMPENSATION	\$1,256	\$2,642	\$4,940	\$5,325
510.210.000 - FICA	\$4,592	\$6,665	\$5,939	\$11,103
510.215.000 - MEDICARE	\$1,074	\$1,559	\$1,390	\$2,827
510.220.000 - HEALTH INSURANCE-EMPLOYER	\$17,381	\$7,178	-	-
510.222.000 - HEALTH BENEFITS EXPENSE	-	\$4,430	\$7,060	\$17,715
510.225.000 - LIFE INSURANCE	\$277	\$377	\$309	\$484
510.230.000 - UNEMPLOYMENT INSURANCE	\$190	\$266	\$480	\$488
510.235.000 - UNIFORM ALLOWANCE	\$250	\$105	\$500	-

City of Selma
Fiscal Year 2025-2026 Budget

Enterprise Fund 600 - Ambulance Services

	FY 2022-23 ACTUALS	FY 2023-24 ACTUALS	FY 2024-25 ADOPTED BUDGET	FY 2025-26 ADOPTED BUDGET
510.236.000 - CELL PHONE STIPEND	\$240	\$685	\$750	\$1,125
520.310.000 - CALPERS-EMPLOYER	\$200,265	\$14,509	\$16,644	\$33,556
PERSONNEL TOTAL	\$302,239	\$142,009	\$133,787	\$268,084
TRANSFERS/OTHER				
791.000.000 - TRANSFERS OUT	-	\$18,768	\$11,020	\$11,019
TRANSFERS/OTHER TOTAL	-	\$18,768	\$11,020	\$11,019
2500 - FIRE ADMINISTRATION TOTAL	\$302,239	\$160,777	\$144,807	\$279,103
2525 - FIRE OPERATIONS				
PERSONNEL				
500.110.000 - SALARIES FULL TIME	\$302,490	\$362,437	\$476,187	\$1,028,047
500.110.100 - OFFICER IN CHARGE	\$140	\$129	-	-
500.110.200 - FLSA	\$8,522	\$20,985	\$42,561	\$112,521
500.130.000 - OVERTIME	\$55,533	\$117,034	\$78,000	\$150,000
500.130.002 - OVERTIME-SPECIAL EVENT	\$43,208	\$3,832	-	-
500.130.300 - OVERTIME-TRAINING	\$2,244	\$1,581	\$6,587	\$6,000
500.130.400 - OVERTIME-CALL BACK	\$1,385	\$1,384	-	-
500.134.000 - HOLIDAY PAY	\$21,675	\$29,881	\$42,561	\$138,487
500.135.000 - SAL-S/L INCENT & VAC CASH OUT	-	\$1,306	\$2,500	-
500.150.000 - DEFERRED COMPENSATION	\$5,075	\$5,556	\$7,350	\$10,575
510.210.000 - FICA	\$24,377	\$30,532	\$33,717	\$76,403
510.215.000 - MEDICARE	\$5,825	\$7,529	\$7,934	\$18,164
510.220.000 - HEALTH INSURANCE-EMPLOYER	\$38,749	\$21,345	-	-
510.222.000 - HEALTH BENEFITS EXPENSE	-	\$16,379	\$39,727	\$128,276
510.225.000 - LIFE INSURANCE	\$762	\$1,100	\$1,440	\$2,765
510.230.000 - UNEMPLOYMENT INSURANCE	\$1,217	\$1,925	\$2,736	\$3,132
510.235.000 - UNIFORM ALLOWANCE	\$2,500	\$3,125	\$4,000	\$7,750
510.236.000 - CELL PHONE STIPEND	\$1,740	\$1,890	\$2,160	\$2,700
520.310.000 - CALPERS-EMPLOYER	\$503,313	\$67,978	\$109,926	\$231,072
PERSONNEL TOTAL	\$1,018,756	\$695,929	\$857,386	\$1,915,892
MAINTENANCE & OPERATIONS				
600.400.000 - PROFESSIONAL SERVICES	-	-	-	\$3,000
600.457.000 - AUTO SERVICE-REPAIRS	-	-	-	\$55,000
600.458.000 - AUTO SERVICE-TOWING	-	-	-	\$500
MAINTENANCE & OPERATIONS TOTAL	-	-	-	\$58,500
TRANSFERS/OTHER				
791.000.000 - TRANSFERS OUT	-	\$69,369	\$26,312	\$26,309
TRANSFERS/OTHER TOTAL	-	\$69,369	\$26,312	\$26,309
2525 - FIRE OPERATIONS TOTAL	\$1,018,756	\$765,298	\$883,698	\$2,000,701
2600 - AMBULANCE SERVICES				
PERSONNEL				
500.110.000 - SALARIES FULL TIME	\$1,135,763	\$911,253	\$1,047,003	\$1,159,525
500.110.100 - OFFICER IN CHARGE	-	-	-	\$1,996
500.110.200 - FLSA	\$799	-	\$7,966	\$7,966
500.120.000 - SALARIES PART TIME	\$144,502	\$99,645	\$134,160	\$245,166
500.130.000 - OVERTIME	\$457,240	\$699,636	\$565,000	\$600,000
500.130.002 - OVERTIME-SPECIAL EVENT	\$18,537	\$11,466	-	-
500.130.400 - OVERTIME-CALL BACK	-	\$121	-	-
500.134.000 - HOLIDAY PAY	\$90,568	\$108,617	\$116,033	\$195,639
500.135.000 - SAL-S/L INCENT & VAC CASH OUT	\$16,929	\$24,859	\$17,000	\$5,000
500.150.000 - DEFERRED COMPENSATION	\$12,588	\$9,406	\$12,000	\$16,800
510.210.000 - FICA	\$108,340	\$120,955	\$80,513	\$97,329
510.215.000 - MEDICARE	\$25,375	\$28,288	\$18,830	\$22,763
510.220.000 - HEALTH INSURANCE-EMPLOYER	\$236,005	\$134,750	-	-

City of Selma
Fiscal Year 2025-2026 Budget

Enterprise Fund 600 - Ambulance Services

	FY 2022-23 ACTUALS	FY 2023-24 ACTUALS	FY 2024-25 ADOPTED BUDGET	FY 2025-26 ADOPTED BUDGET
510.222.000 - HEALTH BENEFITS EXPENSE	-	\$53,314	\$163,261	\$253,346
510.225.000 - LIFE INSURANCE	\$4,555	\$5,151	\$6,061	\$5,794
510.230.000 - UNEMPLOYMENT INSURANCE	\$5,336	\$7,278	\$6,493	\$3,925
510.235.000 - UNIFORM ALLOWANCE	\$11,100	\$10,423	\$9,500	\$9,500
510.236.000 - CELL PHONE STIPEND	\$1,440	\$720	-	-
520.310.000 - CALPERS-EMPLOYER	\$1,593,291	\$97,557	\$98,255	\$112,678
PERSONNEL TOTAL	\$3,862,367	\$2,323,439	\$2,282,075	\$2,737,427
MAINTENANCE & OPERATIONS				
600.100.000 - OFFICE SUPPLIES	-	-	\$500	\$250
600.250.000 - SUPPLIES	\$10,686	\$7,253	\$8,400	\$5,000
600.280.000 - MEDICAL SUPPLIES	\$78,986	\$88,190	\$87,500	\$92,600
600.285.000 - OXYGEN SUPPLIES	\$9,121	\$11,654	\$9,000	\$1,000
600.300.000 - UNIFORM EXPENSE	\$3,086	\$4,183	\$5,000	\$2,500
600.350.000 - RADIOS, COMMUNICATION, ETC.	\$987	\$1,423	\$1,500	\$2,000
600.375.000 - EQUIPMENT REPAIRS	\$1,004	\$4,073	\$35,000	\$20,000
600.400.000 - PROFESSIONAL SERVICES	\$36,256	\$21,745	\$56,000	\$70,300
600.430.000 - BILLING SERVICES	\$106,288	\$174,205	\$157,000	\$192,000
600.432.000 - PP-GEMT IGT	-	-	\$452,000	\$480,000
600.434.000 - GEMT QUALITY ASSURANCE FEE	\$110,288	\$498,755	-	-
600.457.000 - AUTO SERVICE-REPAIRS	-	-	\$72,000	\$40,000
600.458.000 - AUTO SERVICE-TOWING	-	-	-	\$2,000
600.475.000 - MAINTENANCE AGREEMENTS	-	\$36,834	-	-
600.500.000 - RENTALS-BUILDINGS	-	\$30,546	\$31,974	\$32,000
600.600.000 - LEASE PAYMENTS	-	-	\$1,636	\$1,719
610.915.000 - TRAINING & EDUCATION	\$3,964	\$15,204	\$6,500	\$6,500
610.917.000 - MEDIC CERTIFICATION	\$1,356	\$462	\$1,200	\$2,400
630.700.000 - INTERNET	-	-	-	\$4,800
MAINTENANCE & OPERATIONS TOTAL	\$362,022	\$894,526	\$925,210	\$955,069
ALLOCATED COSTS				
620.100.000 - INTERNAL CHARGE-FLEET	\$23,203	\$200,022	\$96,646	\$16,129
620.300.000 - INTERNAL CHARGE-INSURANCE	\$139,815	\$299,914	\$206,217	\$516,398
620.500.000 - INTERNAL CHARGE-GEN OVERHEAD	\$1,865	\$1,742	-	-
620.600.000 - INTERNAL CHARGE-DATA PROCESSING	\$16,892	\$4,408	\$3,773	\$13,008
ALLOCATED COSTS TOTAL	\$181,775	\$506,086	\$306,636	\$545,535
CAPITAL OUTLAY				
700.100.000 - IMPROVEMENTS	-	\$9,400	\$450,000	-
700.200.000 - EQUIPMENT	\$4,146	\$38,852	\$360,000	\$280,000
700.400.000 - LEASE PURCHASE	-	-	-	\$148,208
700.500.000 - DEPRECIATION EXPENSE	\$85,926	\$117,102	-	-
700.501.000 - AMORTIZATION EXPENSE	\$13,641	\$13,641	-	-
CAPITAL OUTLAY TOTAL	\$103,713	\$178,995	\$810,000	\$428,208
DEBT SERVICE				
750.300.000 - INTEREST	\$1,519	\$930	-	-
DEBT SERVICE TOTAL	\$1,519	\$930	-	-
TRANSFERS/OTHER				
791.000.000 - TRANSFERS OUT	\$1,150,316	\$1,314,999	\$685,823	\$685,814
TRANSFERS/OTHER TOTAL	\$1,150,316	\$1,314,999	\$685,823	\$685,814
2600 - AMBULANCE SERVICES TOTAL	\$5,661,712	\$5,218,975	\$5,009,743	\$5,352,052
EXPENSES TOTAL	\$5,469,697	\$6,433,381	\$6,088,292	\$7,684,351

City of Selma
Fiscal Year 2025-2026 Budget

Enterprise Fund 601 - Pioneer Village

	FY 2022-23 ACTUALS	FY 2023-24 ACTUALS	FY 2024-25 ADOPTED BUDGET	FY 2025-26 ADOPTED BUDGET
REVENUES				
0000 - NON-DEPARTMENTAL REVENUE				
470.000.000 - INTEREST INCOME	\$7,028	\$6,842	-	-
0000 - NON-DEPARTMENTAL REVENUE TOTAL	\$7,028	\$6,842	-	-
4100 - RECREATION				
456.500.000 - PROGRAM REVENUE	-	-	\$5,000	\$2,500
472.040.000 - RENTAL PIONEER VILLAGE	\$24,831	\$29,167	\$38,000	\$40,000
475.000.000 - REIMBURSEMENTS	\$11,539	\$11,321	-	-
482.010.000 - MISCELLANEOUS REVENUE	\$457	-	\$10,000	-
482.020.000 - DONATIONS PROCEEDS	-	\$37	-	-
490.220.000 - OPERATING TRANSFERS IN	\$22,706	\$15,000	\$15,000	\$89,400
4100 - RECREATION TOTAL	\$59,534	\$55,525	\$68,000	\$131,900
REVENUES TOTAL	\$66,562	\$62,367	\$68,000	\$131,900
EXPENSES				
4100 - RECREATION				
PERSONNEL				
500.110.000 - SALARIES FULL TIME	\$8,919	\$875	\$5,710	\$4,956
500.120.000 - SALARIES PART TIME	\$6,531	\$7,165	\$400	\$2,937
500.150.000 - DEFERRED COMPENSATION	-	-	\$105	\$105
500.170.000 - WORKERS COMPENSATION INSURANCE	-	\$535	-	-
510.210.000 - FICA	\$786	\$773	\$379	\$490
510.215.000 - MEDICARE	\$184	\$181	\$89	\$115
510.220.000 - HEALTH INSURANCE-EMPLOYER	\$337	\$180	-	-
510.222.000 - HEALTH BENEFITS EXPENSE	-	-	\$180	\$940
510.225.000 - LIFE INSURANCE	\$9	\$14	\$15	\$14
510.230.000 - UNEMPLOYMENT INSURANCE	\$32	\$31	\$31	\$20
510.236.000 - CELL PHONE STIPEND	\$39	\$30	\$36	\$75
510.237.000 - CAR ALLOWANCE	\$42	-	-	-
520.310.000 - CALPERS-EMPLOYER	(\$12,363)	\$252	\$450	\$395
PERSONNEL TOTAL	\$4,515	\$10,036	\$7,395	\$10,047
MAINTENANCE & OPERATIONS				
600.250.000 - SUPPLIES	-	\$237	\$1,000	\$1,000
600.400.000 - PROFESSIONAL SERVICES	\$30,100	\$30,000	\$30,000	\$30,000
600.401.900 - PEST CONTROL	\$480	\$440	\$480	\$480
630.200.000 - GAS & ELECTRIC	\$6,283	\$13,275	\$12,443	\$13,000
630.300.000 - WATER	\$13,825	\$15,931	\$15,312	\$15,000
630.400.000 - SEWER	\$516	\$534	\$660	\$600
630.500.000 - ALARM	\$2,666	\$2,918	\$2,152	\$2,500
MAINTENANCE & OPERATIONS TOTAL	\$53,871	\$63,335	\$62,047	\$62,580
ALLOCATED COSTS				
620.200.000 - INTERNAL CHARGE-BUILDING	\$7,588	\$8,767	\$15,851	\$6,263
ALLOCATED COSTS TOTAL	\$7,588	\$8,767	\$15,851	\$6,263
CAPITAL OUTLAY				
700.500.000 - DEPRECIATION EXPENSE	\$1,392	\$1,149	-	-
CAPITAL OUTLAY TOTAL	\$1,392	\$1,149	-	-
TRANSFERS/OTHER				
791.000.000 - TRANSFERS OUT	-	\$927	\$491	\$491
TRANSFERS/OTHER TOTAL	-	\$927	\$491	\$491
4100 - RECREATION TOTAL	\$67,366	\$84,214	\$85,784	\$79,381
EXPENSES TOTAL	\$67,366	\$84,214	\$85,784	\$79,381

Transit Service

Mission

Transit Maintenance strives to maintain and preserve facility assets and equipment to help our City function at its best. Our mission is to provide quality services to Fresno County in an efficient and professional manner while implementing safety. Our focus is to continually improve and ensure customer satisfaction while maintaining the goal of improving the overall appearance and reliability of a high-function support division.

Services

- Preventive Maintenance: lube, oil and filter service; safety inspection; commercial vehicle safety inspection; transmission service; hydraulic system service; cooling system service; opacity inspection; annual California Highway Patrol (CHP) Inspection; auxiliary engine/generator service; wheelchair lift inspection; and multiplex diagnosis.
- Repair all transit related equipment: install and maintain security and technological equipment install on vehicles, repair CNG fueling stations, diagnose and repair all components of fleet with a wide range of fueling systems and makes.
- Cycle transit vehicles in for preventive maintenance, clean and sanitize.
- Prepare fleet for external Inspections and Reporting: maintain all reporting necessary for CHP and state mandates plus records.

Objectives for Fiscal Year 2025-2026

- Continuing with parts inventory.
- Continue repairing all city assets.
- Upgrades to our mechanical shop.
- Purchase new equipment.
- Comply/upgrade to all Occupational Safety and Health Administration (OSHA) requirements.

City of Selma
Fiscal Year 2025-2026 Budget

Enterprise Fund 603 - Transit Service

	FY 2022-23 ACTUALS	FY 2023-24 ACTUALS	FY 2024-25 ADOPTED BUDGET	FY 2025-26 ADOPTED BUDGET
REVENUES				
0000 - NON-DEPARTMENTAL REVENUE				
470.000.000 - INTEREST INCOME	-	\$2,910	\$1,083	\$2,000
490.220.000 - OPERATING TRANSFERS IN	\$563,945	-	-	-
0000 - NON-DEPARTMENTAL REVENUE TOTAL	\$563,945	\$2,910	\$1,083	\$2,000
2300 - POLICE ADMINISTRATION				
470.000.000 - INTEREST INCOME	\$1,082	-	-	-
2300 - POLICE ADMINISTRATION TOTAL	\$1,082	-	-	-
5500 - TRANSIT SERVICE				
456.730.000 - TRANSIT SERVICES INCOME	\$1,051,023	\$1,176,397	\$1,160,032	\$596,222
5500 - TRANSIT SERVICE TOTAL	\$1,051,023	\$1,176,397	\$1,160,032	\$596,222
REVENUES TOTAL	\$1,616,050	\$1,179,308	\$1,161,115	\$598,222
EXPENSES				
5500 - TRANSIT SERVICE				
PERSONNEL				
500.110.000 - SALARIES FULL TIME	\$300,435	\$309,792	\$451,669	\$239,619
500.120.000 - SALARIES PART TIME	\$28,863	\$18,402	\$15,680	-
500.130.000 - OVERTIME	\$18,402	\$15,272	-	\$7,500
500.130.400 - OVERTIME-CALL BACK	-	-	-	\$1,000
500.135.000 - SAL-S/L INCENT & VAC CASH OUT	\$7,684	\$19,560	-	\$8,000
500.150.000 - DEFERRED COMPENSATION	\$5,050	\$3,163	\$5,100	\$1,200
500.160.000 - HEALTH INS BENEFIT BANK	-	\$138	-	-
510.210.000 - FICA	\$21,954	\$23,926	\$27,270	\$14,596
510.215.000 - MEDICARE	\$5,134	\$5,596	\$6,378	\$3,414
510.220.000 - HEALTH INSURANCE-EMPLOYER	\$53,146	\$28,349	-	-
510.222.000 - HEALTH BENEFITS EXPENSE	-	\$11,752	\$51,484	\$32,717
510.225.000 - LIFE INSURANCE	\$1,224	\$1,526	\$1,595	\$798
510.230.000 - UNEMPLOYMENT INSURANCE	\$1,130	\$1,502	\$2,200	\$589
510.235.000 - UNIFORM ALLOWANCE	\$2,060	\$2,239	\$2,800	\$1,200
510.236.000 - CELL PHONE STIPEND	\$1,050	\$1,095	\$1,080	\$720
520.310.000 - CALPERS-EMPLOYER	\$7,460	\$68,756	\$33,381	\$18,740
PERSONNEL TOTAL	\$453,592	\$511,068	\$598,637	\$330,093
MAINTENANCE & OPERATIONS				
600.250.000 - SUPPLIES	\$20,003	\$33,129	\$25,500	\$25,000
600.256.000 - AUTO PARTS	\$188,849	\$254,784	\$210,000	\$175,000
600.305.000 - SMALL TOOLS	\$232	-	\$500	\$1,500
600.400.000 - PROFESSIONAL SERVICES	\$104,890	\$101,619	\$110,000	\$75,000
600.424.000 - EXAMS, PHYSICAL-PSYCHOLOGICAL	-	-	\$200	\$200
600.457.000 - AUTO SERVICE-REPAIRS	\$1,168	-	-	-
610.920.000 - TRAVEL, CONFERENCE & MEETING	\$190	-	\$1,000	\$1,000
MAINTENANCE & OPERATIONS TOTAL	\$315,331	\$389,531	\$347,200	\$277,700
ALLOCATED COSTS				
620.600.000 - INTERNAL CHARGE-DATA PROCESSING	-	-	-	\$13,008
ALLOCATED COSTS TOTAL	-	-	-	\$13,008
TRANSFERS/OTHER				
700.675.000 - OPERATING TRANSFERS OUT	-	-	-	\$220,000
791.000.000 - TRANSFERS OUT	\$100,000	\$314,859	\$255,911	\$35,907
TRANSFERS/OTHER TOTAL	\$100,000	\$314,859	\$255,911	\$255,907
5500 - TRANSIT SERVICE TOTAL	\$868,924	\$1,215,459	\$1,201,748	\$876,708
EXPENSES TOTAL	\$868,924	\$1,215,459	\$1,201,748	\$876,708

City of Selma
Fiscal Year 2025-2026 Budget
Enterprise Fund 604 - Garbage Service

	FY 2022-23 ACTUALS	FY 2023-24 ACTUALS	FY 2024-25 ADOPTED BUDGET	FY 2025-26 ADOPTED BUDGET
REVENUES				
0000 - NON-DEPARTMENTAL REVENUE				
405.000.000 - GARBAGE RECEIPTS PROPERTY TAX	-	-	-	\$1,710,981
0000 - NON-DEPARTMENTAL REVENUE TOTAL	-	-	-	\$1,710,981
9900 - GENERAL-NON DEPARTMENTAL REVENUE				
405.000.000 - GARBAGE RECEIPTS PROPERTY TAX	\$1,626,460	\$1,555,229	\$1,732,423	-
9900 - GENERAL-NON DEPARTMENTAL REVENUE TOTAL	\$1,626,460	\$1,555,229	\$1,732,423	-
REVENUES TOTAL	\$1,626,460	\$1,555,229	\$1,732,423	\$1,710,981
EXPENSES				
9900 - GENERAL-NON DEPARTMENTAL MAINTENANCE & OPERATIONS				
600.401.700 - GARBAGE CONTRACT	\$1,631,564	\$1,714,498	\$1,694,859	\$1,700,000
600.406.000 - GARBAGE SERVICE REFUND	\$800	\$23,629	\$1,000	\$1,000
600.720.000 - TAXES-ASSESSMENT CHARGE	-	\$47,532	\$1,000	\$1,000
MAINTENANCE & OPERATIONS TOTAL	\$1,632,363	\$1,785,659	\$1,696,859	\$1,702,000
GENERAL-NON DEPARTMENT TOTAL	\$1,632,363	\$1,785,659	\$1,696,859	\$1,702,000
EXPENSES TOTAL	\$1,632,363	\$1,785,659	\$1,696,859	\$1,702,000

City of Selma
Fiscal Year 2025-2026 Budget
Enterprise Fund 605 - Cultural Arts

	FY 2022-23 ACTUALS	FY 2023-24 ACTUALS	FY 2024-25 ADOPTED BUDGET	FY 2025-26 ADOPTED BUDGET
REVENUES				
0000 - NON-DEPARTMENTAL REVENUE				
470.000.000 - INTEREST INCOME	\$7,028	\$6,842	-	-
0000 - NON-DEPARTMENTAL REVENUE TOTAL	\$7,028	\$6,842	-	-
4300 - CULTURAL ARTS				
456.345.000 - ART CENTER CLASSES	\$2	\$10	-	-
456.500.000 - PROGRAM REVENUE	\$20,337	\$119,934	\$159,000	\$140,320
456.501.000 - SEASON TICKETS	-	-	-	\$1,200
456.540.041 - SPONGEBOB	\$10,433	-	-	-
456.540.043 - CAMP ROCK	\$12,569	-	-	-
456.540.045 - PIPPEN	\$9,637	-	-	-
456.540.046 - OEDIPUS EL REY	\$11,702	-	-	-
456.540.047 - SHE KILLS MONSTERS	\$9,578	-	-	-
456.540.048 - CINDERELLA	\$25,361	-	-	-
456.540.049 - NEXT TO NORMAL	\$14,979	\$12	-	-
456.540.999 - SELMA ARTS CENTER AWARDS	\$6,560	-	-	-
472.000.000 - RENTAL OF PROPERTY-MISC	\$5,773	\$11,805	-	-
472.045.000 - RENTAL OF ART CENTER	\$5,533	\$7,384	\$8,000	\$7,600
482.010.000 - MISCELLANEOUS REVENUE	\$3,318	-	-	-
482.020.000 - DONATIONS PROCEEDS	\$3,320	-	\$3,000	\$2,000
482.021.000 - FUNDRAISERS	-	-	-	\$4,000
490.220.000 - OPERATING TRANSFERS IN	\$102,033	\$51,600	\$59,600	\$59,600
4300 - CULTURAL ARTS TOTAL	\$241,135	\$190,745	\$229,600	\$214,720
REVENUES TOTAL	\$248,164	\$197,588	\$229,600	\$214,720
EXPENSES				
4300 - CULTURAL ARTS				
PERSONNEL				
500.110.000 - SALARIES FULL TIME	\$23,418	\$32,372	\$32,717	\$122,664
500.130.000 - OVERTIME	-	\$562	-	-
500.150.000 - DEFERRED COMPENSATION	\$600	\$600	\$600	\$2,400
510.210.000 - FICA	\$1,650	\$1,832	\$2,029	\$7,606
510.215.000 - MEDICARE	\$386	\$429	\$475	\$1,779
510.220.000 - HEALTH INSURANCE-EMPLOYER	\$10,689	\$5,464	-	-
510.222.000 - HEALTH BENEFITS EXPENSE	-	\$3,626	\$8,114	\$39,659
510.225.000 - LIFE INSURANCE	\$132	\$131	\$133	\$532
510.230.000 - UNEMPLOYMENT INSURANCE	\$73	\$81	\$164	\$307
510.236.000 - CELL PHONE STIPEND	\$180	\$180	\$180	\$720
520.310.000 - CALPERS-EMPLOYER	\$22,410	\$6,446	\$2,575	\$9,765
PERSONNEL TOTAL	\$59,538	\$51,723	\$46,987	\$185,432
MAINTENANCE & OPERATIONS				
600.250.000 - SUPPLIES	\$13,565	\$4,172	\$5,000	\$5,000
600.400.000 - PROFESSIONAL SERVICES	\$39,431	\$21,732	\$2,000	\$2,000
600.401.900 - PEST CONTROL	\$480	\$480	\$500	-
630.100.000 - TELEPHONE	\$915	\$996	\$994	\$891
630.200.000 - GAS & ELECTRIC	\$22,047	\$21,809	\$10,181	\$17,275
630.300.000 - WATER	\$1,505	\$1,539	\$1,377	\$1,445
630.400.000 - SEWER	\$1,032	\$1,067	\$1,319	\$1,115
630.500.000 - ALARM	\$2,134	\$2,377	\$2,152	\$1,968
656.540.039 - LITTLE SHOP	\$847	-	-	-
656.540.040 - ZOOT SUIT	-	\$500	-	-
656.540.041 - SPONGEBOB	\$2,233	-	-	-
656.540.043 - CAMP ROCK	\$6,027	-	-	-
656.540.045 - PIPPIN	\$8,943	-	-	-

City of Selma
Fiscal Year 2025-2026 Budget
Enterprise Fund 605 - Cultural Arts

	FY 2022-23 ACTUALS	FY 2023-24 ACTUALS	FY 2024-25 ADOPTED BUDGET	FY 2025-26 ADOPTED BUDGET
656.540.046 - OEDIPUS EL REY	\$5,774	-	-	-
656.540.047 - SHE KILLS MONSTERS	\$7,782	-	-	-
656.540.048 - CINDERELLA	\$20,595	-	-	-
656.540.049 - NEXT TO NORMAL	\$6,792	\$560	-	-
656.910.000 - PROGRAM EXPENSE	\$200	\$85,612	\$107,000	\$110,200
MAINTENANCE & OPERATIONS TOTAL	\$140,304	\$140,844	\$130,523	\$139,894
ALLOCATED COSTS				
620.200.000 - INTERNAL CHARGE-BUILDING	\$38,314	\$44,169	\$44,510	\$45,169
620.300.000 - INTERNAL CHARGE-INSURANCE	\$4,958	\$5,372	\$6,377	\$22,063
620.500.000 - INTERNAL CHARGE-GEN OVERHEAD	\$932	\$871	-	-
620.600.000 - INTERNAL CHARGE-DATA PROCESSING	\$13,138	-	\$3,563	\$8,672
ALLOCATED COSTS TOTAL	\$57,342	\$50,412	\$54,450	\$75,904
TRANSFERS/OTHER				
791.000.000 - TRANSFERS OUT	-	\$5,238	\$2,969	\$2,968
TRANSFERS/OTHER TOTAL	-	\$5,238	\$2,969	\$2,968
4300 - CULTURAL ARTS TOTAL	\$257,184	\$248,217	\$234,929	\$404,198
EXPENSES TOTAL	\$257,184	\$248,217	\$234,929	\$404,198

Debt Service Funds



City of Selma
Fiscal Year 2025-2026 Budget

Debt Service Fund 301 - Debt Service

	FY 2022-23 ACTUALS	FY 2023-24 ACTUALS	FY 2024-25 ADOPTED BUDGET	FY 2025-26 ADOPTED BUDGET
REVENUES				
0000 - NON-DEPARTMENTAL REVENUE				
480.000.000 - BOND PROCEEDS	\$14,583,000	-	-	-
490.220.000 - OPERATING TRANSFERS IN	-	-	-	\$917,365
0000 - NON-DEPARTMENTAL REVENUE TOTAL	\$14,583,000	-	-	\$917,365
9900 - GENERAL-NON DEPARTMENTAL REVENUE				
490.220.000 - OPERATING TRANSFERS IN	-	\$917,488	\$1,369,583	-
9900 - GENERAL-NON DEPARTMENTAL REVENUE TOTAL	-	\$917,488	\$1,369,583	-
REVENUES TOTAL	\$14,583,000	\$917,488	\$1,369,583	\$917,365
EXPENSES				
0000 - NON-DEPARTMENTAL				
TRANSFERS/OTHER				
791.000.000 - TRANSFERS OUT	\$14,407,998	-	-	-
TRANSFERS/OTHER TOTAL	\$14,407,998	-	-	-
0000 - NON-DEPARTMENTAL TOTAL	\$14,407,998	-	-	-
9900 - GENERAL-NON DEPARTMENTAL				
MAINTENANCE & OPERATIONS				
600.440.000 - TRUSTEE FEES	\$175,002	-	-	-
MAINTENANCE & OPERATIONS TOTAL	\$175,002	-	-	-
DEBT SERVICE				
750.300.009 - INTEREST 2022 PENSION OBL BOND	-	\$889,488	\$619,458	\$606,365
750.300.010 - INTEREST 2024A LEASE BOND	-	-	\$315,125	-
750.301.009 - PRINCIPAL 2022 PENSION OBL BOND	-	\$28,000	\$298,000	\$311,000
750.301.010 - PRINCIPAL 2024A LEASE BOND	-	-	\$137,000	-
DEBT SERVICE TOTAL	-	\$917,488	\$1,369,583	\$917,365
9900 - GENERAL-NON DEPARTMENTAL TOTAL	\$175,002	\$917,488	\$1,369,583	\$917,365
EXPENSES TOTAL	\$14,583,000	\$917,488	\$1,369,583	\$917,365

City of Selma
Fiscal Year 2025-2026 Budget

Debt Service Fund 302 - 2024A Sewer Lease Revenue Bond

	FY 2022-23 ACTUALS	FY 2023-24 ACTUALS	FY 2024-25 ADOPTED BUDGET	FY 2025-26 ADOPTED BUDGET
REVENUES				
0000 - NON-DEPARTMENTAL REVENUE				
470.000.000 - INTEREST INCOME	-	\$111	-	-
480.000.000 - BOND PROCEEDS	-	\$7,282,000	-	-
490.220.000 - OPERATING TRANSFERS IN	-	-	-	\$514,249
0000 - NON-DEPARTMENTAL REVENUE TOTAL	-	\$7,282,111	-	\$514,249
REVENUES TOTAL	-	\$7,282,111	-	\$514,249
EXPENSES				
9900 - GENERAL-NON DEPARTMENTAL				
MAINTENANCE & OPERATIONS				
600.440.000 - TRUSTEE FEES		\$231,821		-
MAINTENANCE & OPERATIONS TOTAL	-	\$231,821	-	-
DEBT SERVICE				
750.300.010 - INTEREST 2024A LEASE BOND	-	-	-	\$352,249
750.301.010 - PRINCIPAL 2024A LEASE BOND	-	-	-	\$162,000
DEBT SERVICE TOTAL	-	-	-	\$514,249
TRANSFERS/OTHER				
791.000.000 - TRANSFERS OUT		\$7,041,422		
TRANSFERS/OTHER TOTAL	-	\$7,041,422	-	-
9900 - GENERAL-NON DEPARTMENTAL TOTAL	-	\$7,273,243	-	\$514,249
EXPENSES TOTAL	-	\$7,273,243	-	\$514,249

City of Selma
Fiscal Year 2025-2026 Budget

Debt Service Fund 320 - Tran Debt Service

	FY 2022-23 ACTUALS	FY 2023-24 ACTUALS	FY 2024-25 ADOPTED BUDGET	FY 2025-26 ADOPTED BUDGET
REVENUES				
6300 - ADMIN. - SUCCESSOR AGENCY				
470.000.000 - INTEREST INCOME	\$13,056	\$5,212	-	-
6300 - ADMIN. - SUCCESSOR AGENCY TOTAL	\$13,056	\$5,212	-	-
REVENUES TOTAL	\$13,056	\$5,212	-	-
EXPENSES				
6300 - ADMIN. - SUCCESSOR AGENCY				
DEBT SERVICE				
750.300.006 - INTEREST 1994 HSE BOND	\$6,163	\$9,116	-	-
750.301.006 - PRINCIPAL 1994 HSE BOND	\$10,000	\$90,000	-	-
DEBT SERVICE TOTAL	\$16,163	\$99,116	-	-
6300 - ADMIN. - SUCCESSOR AGENCY TOTAL	\$16,163	\$99,116	-	-
EXPENSES TOTAL	\$16,163	\$99,116	-	-

City of Selma
Fiscal Year 2025-2026 Budget

Debt Service Fund 360 - 2017 PD Station

	FY 2022-23 ACTUALS	FY 2023-24 ACTUALS	FY 2024-25 ADOPTED BUDGET	FY 2025-26 ADOPTED BUDGET
REVENUES				
0000 - NON-DEPARTMENTAL REVENUE				
480.020.000 - ASSESSMENT PAYMENT	\$202,273	\$214,484	-	\$221,788
0000 - NON-DEPARTMENTAL REVENUE TOTAL	\$202,273	\$214,484	-	\$221,788
REVENUES TOTAL	\$202,273	\$214,484	-	\$221,788
EXPENSES				
0000 - NON-DEPARTMENTAL				
DEBT SERVICE				
750.300.008 - INTEREST 2017 GEN OBL BOND	\$133,763	\$197,494	-	\$126,788
750.301.008 - PRINCIPAL 2017 GEN OBL BOND	\$90,000	\$185,000	-	\$95,000
DEBT SERVICE TOTAL	\$223,763	\$382,494	-	\$221,788
0000 - NON-DEPARTMENTAL TOTAL	\$223,763	\$382,494	-	\$221,788
EXPENSES TOTAL	\$223,763	\$382,494	-	\$221,788

City of Selma
Fiscal Year 2025-2026 Budget

Debt Service Fund 391 - Successor Agency

	FY 2022-23 ACTUALS	FY 2023-24 ACTUALS	FY 2024-25 ADOPTED BUDGET	FY 2025-26 ADOPTED BUDGET
REVENUES				
0000 - NON-DEPARTMENTAL REVENUE				
470.000.000 - INTEREST INCOME	-	\$13,422	-	-
0000 - NON-DEPARTMENTAL REVENUE TOTAL	-	\$13,422	-	-
6100 - REDEVELOPMENT ADMINISTRATION				
400.200.000 - SUCCESSOR AGENCY (RESIDUAL PROPERTY)	\$18,260	\$881,692	-	\$208,375
6100 - REDEVELOPMENT ADMINISTRATION TOTAL	\$18,260	\$881,692	-	\$208,375
6300 - ADMIN. - SUCCESSOR AGENCY				
470.000.000 - INTEREST INCOME	\$1,573	\$2,348	-	-
6300 - ADMIN. - SUCCESSOR AGENCY TOTAL	\$1,573	\$2,348	-	-
REVENUES TOTAL	\$19,833	\$897,462	-	\$208,375
EXPENSES				
6300 - ADMIN. - SUCCESSOR AGENCY				
MAINTENANCE & OPERATIONS				
600.400.000 - PROFESSIONAL SERVICES	\$2,585	\$2,585	-	-
MAINTENANCE & OPERATIONS TOTAL	\$2,585	\$2,585	-	-
DEBT SERVICE				
750.300.003 - INTEREST 2010 BOND	\$53,763	\$49,450	-	-
750.300.006 - INTEREST 1994 HSE BOND	\$10,450	\$3,575	-	-
750.301.005 - PRINCIPAL USDA BOND	-	-	-	\$95,000
DEBT SERVICE TOTAL	\$64,213	\$53,025	-	\$95,000
6300 - ADMIN. - SUCCESSOR AGENCY TOTAL	\$66,798	\$55,610	-	\$95,000
EXPENSES TOTAL	\$66,798	\$55,610	-	\$95,000

Internal Service Funds



City of Selma
Fiscal Year 2025-2026 Budget

Internal Service Fund 700 - Insurance

	FY 2022-23 ACTUALS	FY 2023-24 ACTUALS	FY 2024-25 ADOPTED BUDGET	FY 2025-26 ADOPTED BUDGET
REVENUES				
0000 - NON-DEPARTMENTAL REVENUE				
470.000.000 - INTEREST INCOME	-	\$29,655	\$16,664	\$17,000
0000 - NON-DEPARTMENTAL REVENUE TOTAL	-	\$29,655	\$16,664	\$17,000
9100 - INT. SVC. - INSURANCE				
470.000.000 - INTEREST INCOME	\$16,663	-	\$11,000	-
482.050.000 - RMA REFUND OF DEP. PREMIUM	\$114,609	-	\$100,000	-
486.000.000 - INSUR. PREM. REIMB.-RETIREES	\$24,844	\$14,525	\$28,637	-
486.100.000 - HEALTH INSUR PREM-PAYROLL	\$107,508	\$57,745	\$67,340	-
487.000.000 - INTERNAL SERVICE CHARGE	\$1,542,765	\$1,883,599	\$1,861,589	\$2,328,875
9100 - INT. SVC. - INSURANCE TOTAL	\$1,806,390	\$1,955,869	\$2,068,566	\$2,328,875
REVENUES TOTAL	\$1,806,390	\$1,985,524	\$2,085,230	\$2,345,875
EXPENSES				
9100 - INT. SVC. - INSURANCE				
MAINTENANCE & OPERATIONS				
610.915.000 - TRAINING & EDUCATION	\$6,926	-	-	-
MAINTENANCE & OPERATIONS TOTAL	\$6,926	-	-	-
ALLOCATED COSTS				
640.100.000 - RMA-GENERAL LIABILITY	\$577,631	\$525,467	\$748,092	\$1,031,323
640.105.000 - RMA-WORKERS' COMP	\$622,113	\$654,616	\$1,122,797	\$1,418,178
640.110.000 - RMA-PROPERTY	\$134,824	\$165,794	\$278,154	\$249,675
640.120.000 - RMA-EMPLOYEE ASSISTANCE	\$2,843	\$2,838	\$3,431	\$3,638
640.125.000 - RMA-AUTO OVER 25K	\$72,540	\$89,991	\$95,867	\$116,342
640.130.000 - RMA-GENERAL ADMINISTRATION	\$503	\$6,948	\$8,709	\$12,241
640.135.000 - RMA-BUSINESS TRAVEL	-	-	\$20	\$25
640.140.000 - RMA-CYBER BREACH RESPONSE ENDO	-	-	-	\$12,131
640.145.000 - RMA-AUTO UNDER 25K	\$100	\$90	\$90	\$90
640.150.000 - RMA-EMPLOYMENT PRACTICES	\$50,869	\$54,295	\$69,491	\$134,200
640.300.000 - DENTAL CLAIMS	\$94,705	\$55,510	-	-
640.310.000 - SELECTED EMPLOYEES HEALTH INS	\$13,113	\$2,202	-	-
640.320.000 - VISION CLAIMS	\$4,130	\$2,498	-	-
640.340.000 - LTD-MISC. EMPLOYEES	\$8,009	\$3,997	-	-
ALLOCATED COSTS TOTAL	\$1,581,379	\$1,564,246	\$2,326,651	\$2,977,843
9100 - INT. SVC. - INSURANCE TOTAL	\$1,588,305	\$1,564,246	\$2,326,651	\$2,977,843
9400 - INT. SVC. - EMPLOYEE BENEFITS				
ALLOCATED COSTS				
640.310.000 - SELECTED EMPLOYEES HEALTH INS	-	-	-	\$9,800
ALLOCATED COSTS TOTAL	-	-	-	\$9,800
9400 - INT. SVC. - EMPLOYEE BENEFITS TOTAL	-	-	-	\$9,800
EXPENSES TOTAL	\$1,588,305	\$1,564,246	\$2,326,651	\$2,987,643

City of Selma
Fiscal Year 2025-2026 Budget

Internal Service Fund 701 - Fleet Management

	FY 2022-23 ACTUALS	FY 2023-24 ACTUALS	FY 2024-25 ADOPTED BUDGET	FY 2025-26 ADOPTED BUDGET
REVENUES				
0000 - NON-DEPARTMENTAL REVENUE				
490.220.000 - OPERATING TRANSFERS IN	\$156,575	-	-	-
0000 - NON-DEPARTMENTAL REVENUE TOTAL	\$156,575	-	-	-
9200 - INT. SVC - FLEET MANAGEMENT				
475.010.000 - INSURANCE REIMBURMENT	\$56,138	\$17,713	-	-
482.010.000 - MISCELLANEOUS REVENUE	\$604	-	-	-
487.000.000 - INTERNAL SERVICE CHARGE	\$649,682	\$800,089	\$785,803	\$806,445
9200 - INT. SVC - FLEET MANAGEMENT TOTAL	\$706,425	\$817,803	\$785,803	\$806,445
REVENUES TOTAL	\$862,999	\$817,803	\$785,803	\$806,445
EXPENSES				
2500 - FIRE ADMINISTRATION				
PERSONNEL				
500.110.000 - SALARIES FULL TIME	-	-	\$4,722	-
500.150.000 - DEFERRED COMPENSATION	-	-	\$120	-
510.210.000 - FICA	-	-	\$293	-
510.215.000 - MEDICARE	-	-	\$69	-
510.222.000 - HEALTH BENEFITS EXPENSE	-	-	\$484	-
510.225.000 - LIFE INSURANCE	-	-	\$27	-
510.230.000 - UNEMPLOYMENT INSURANCE	-	-	\$24	-
520.310.000 - CALPERS-EMPLOYER	-	-	\$372	-
PERSONNEL TOTAL	-	-	\$6,111	-
2500 - FIRE ADMINISTRATION TOTAL	-	-	\$6,111	-
9200 - INT. SVC - FLEET MANAGEMENT				
PERSONNEL				
500.110.000 - SALARIES FULL TIME	\$84,918	\$138,483	\$139,691	\$159,353
500.130.000 - OVERTIME	\$596	\$1,710	\$500	-
500.135.000 - SAL-S/L INCENT & VAC CASH OUT	-	-	\$500	-
500.150.000 - DEFERRED COMPENSATION	\$2,100	\$2,325	\$2,100	\$2,100
510.210.000 - FICA	\$5,281	\$8,496	\$8,352	\$9,806
510.215.000 - MEDICARE	\$1,235	\$1,987	\$1,954	\$2,294
510.220.000 - HEALTH INSURANCE-EMPLOYER	\$22,851	\$14,929	-	-
510.222.000 - HEALTH BENEFITS EXPENSE	-	\$7,826	\$19,161	\$33,344
510.225.000 - LIFE INSURANCE	\$266	\$595	\$532	\$532
510.230.000 - UNEMPLOYMENT INSURANCE	\$220	\$551	\$674	\$396
510.235.000 - UNIFORM ALLOWANCE	\$400	\$553	\$800	\$800
510.236.000 - CELL PHONE STIPEND	\$360	\$360	\$360	\$360
520.310.000 - CALPERS-EMPLOYER	\$80,129	\$40,833	\$10,602	\$12,589
PERSONNEL TOTAL	\$198,357	\$218,647	\$185,226	\$221,574
MAINTENANCE & OPERATIONS				
600.250.000 - SUPPLIES	\$12,944	\$14,640	\$22,000	\$25,000
600.254.000 - OILS & LUBES	\$17,082	\$12,511	\$8,500	\$15,000
600.255.000 - TIRES & TUBES	\$35,512	\$54,529	\$30,000	\$30,000
600.256.000 - AUTO PARTS	\$86,611	\$105,965	\$70,000	\$75,000
600.257.000 - GASOLINE & DIESEL	\$308,517	\$348,587	\$250,000	\$250,000
600.300.000 - UNIFORM EXPENSE	\$1,005	\$2,337	\$3,100	\$4,000
600.305.000 - SMALL TOOLS	\$12,408	\$3,769	\$4,000	\$20,000
600.375.000 - EQUIPMENT REPAIRS	\$18,560	\$29,495	\$64,935	\$60,000
600.400.000 - PROFESSIONAL SERVICES	\$35,757	\$15,523	(\$29,935)	\$24,999
600.401.900 - PEST CONTROL	\$50	\$50	\$150	-
600.457.000 - AUTO SERVICE-REPAIRS	\$135,438	\$77,844	\$56,290	\$115,000
600.458.000 - AUTO SERVICE-TOWING	\$1,020	\$1,130	\$3,000	\$3,500

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Internal Service Fund 701 - Fleet Management

	FY 2022-23 ACTUALS	FY 2023-24 ACTUALS	FY 2024-25 ADOPTED BUDGET	FY 2025-26 ADOPTED BUDGET
600.475.000 - MAINTENANCE AGREEMENTS	-	\$2,951	-	-
610.915.000 - TRAINING & EDUCATION	\$190	\$190	\$2,000	\$5,000
630.200.000 - GAS & ELECTRIC	\$5,152	\$3,515	\$3,392	\$3,300
630.300.000 - WATER	\$1,287	\$1,395	\$1,449	\$1,500
630.400.000 - SEWER	\$155	\$257	\$318	\$325
630.500.000 - ALARM	\$208	\$228	\$210	\$220
MAINTENANCE & OPERATIONS TOTAL	\$671,896	\$674,916	\$489,409	\$632,844
CAPITAL OUTLAY				
700.200.000 - EQUIPMENT	-	\$869	-	\$5,000
700.500.000 - DEPRECIATION EXPENSE	\$2,808	\$7,922	-	-
CAPITAL OUTLAY TOTAL	\$2,808	\$8,791	-	\$5,000
TRANSFERS/OTHER				
791.000.000 - TRANSFERS OUT	-	\$20,976	\$9,971	\$9,970
TRANSFERS/OTHER TOTAL	-	\$20,976	\$9,971	\$9,970
9200 - INT. SVC - FLEET MANAGEMENT TOTAL	\$873,062	\$923,330	\$684,606	\$869,388
EXPENSES TOTAL	\$873,062	\$923,330	\$690,717	\$869,388

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Internal Service Fund 702 - Building & Utility

	FY 2022-23 ACTUALS	FY 2023-24 ACTUALS	FY 2024-25 ADOPTED BUDGET	FY 2025-26 ADOPTED BUDGET
REVENUES				
0000 - NON-DEPARTMENTAL REVENUE				
470.000.000 - INTEREST INCOME	\$14,866	\$27,853	\$14,867	\$15,000
490.220.000 - OPERATING TRANSFERS IN	\$70,903	-	-	-
0000 - NON-DEPARTMENTAL REVENUE TOTAL	\$85,770	\$27,853	\$14,867	\$15,000
9300 - INT. SVC. - BLDG MAINT & UTLTY				
424.000.000 - GRANT REVENUE	-	\$11,706	-	-
487.000.000 - INTERNAL SERVICE CHARGE	\$625,760	\$616,684	\$715,116	\$646,932
9300 - INT. SVC. - BLDG MAINT & UTLTY TOTAL	\$625,760	\$628,390	\$715,116	\$646,932
REVENUES TOTAL	\$711,530	\$656,243	\$729,983	\$661,932
EXPENSES				
9300 - INT. SVC. - BLDG MAINT & UTLTY				
PERSONNEL				
500.110.000 - SALARIES FULL TIME	\$10,788	\$140,514	\$241,698	\$206,692
500.130.000 - OVERTIME	\$131	\$5,462	\$6,000	\$6,000
500.130.400 - OVERTIME-CALL BACK	\$121	\$541	\$1,500	\$1,500
500.130.600 - ON CALL	\$71	\$135	\$1,000	\$1,000
500.135.000 - SAL-S/L INCENT & VAC CASH OUT	\$17,409	\$4,016	\$4,500	\$3,000
500.150.000 - DEFERRED COMPENSATION	\$1,200	\$1,500	\$4,200	\$5,100
510.210.000 - FICA	\$1,893	\$8,536	\$13,812	\$12,778
510.215.000 - MEDICARE	\$443	\$1,996	\$3,231	\$2,989
510.220.000 - HEALTH INSURANCE-EMPLOYER	\$11,600	\$22,632	-	-
510.222.000 - HEALTH BENEFITS EXPENSE	-	\$17,285	\$49,043	\$54,020
510.225.000 - LIFE INSURANCE	\$322	\$1,024	\$1,358	\$1,093
510.230.000 - UNEMPLOYMENT INSURANCE	\$66	\$566	\$1,114	\$412
510.235.000 - UNIFORM ALLOWANCE	\$689	\$764	\$3,500	\$1,400
510.236.000 - CELL PHONE STIPEND	\$360	\$990	\$1,440	-
520.310.000 - CALPERS-EMPLOYER	(\$179,524)	\$74,622	\$21,622	\$20,769
PERSONNEL TOTAL	(\$134,432)	\$280,583	\$354,018	\$316,753
MAINTENANCE & OPERATIONS				
600.250.000 - SUPPLIES	\$61,310	\$40,992	\$53,000	\$55,000
600.300.000 - UNIFORM EXPENSE	\$3,507	\$6,246	\$7,000	\$7,500
600.305.000 - SMALL TOOLS	\$2,943	\$2,689	\$5,000	\$7,000
600.360.000 - MAINTENANCE & REPAIRS	-	\$16,875	\$2,500	\$3,500
600.370.000 - BUILDING REPAIRS	\$35,217	\$95,709	\$201,500	\$100,000
600.400.000 - PROFESSIONAL SERVICES	\$141,720	\$101,570	\$125,000	\$120,000
600.401.900 - PEST CONTROL	-	-	-	\$6,414
600.720.000 - TAXES-ASSESSMENT CHARGE	\$426	\$455	-	\$750
630.100.000 - TELEPHONE	\$16,045	\$16,228	\$15,367	\$15,500
630.700.000 - INTERNET	\$9,882	\$9,919	\$10,000	\$10,000
MAINTENANCE & OPERATIONS TOTAL	\$271,050	\$290,683	\$419,367	\$325,664
CAPITAL EXPENDITURES				
700.500.000 - DEPRECIATION EXPENSE	\$9,729	\$11,968	-	-
CAPITAL EXPENDITURES TOTAL	\$9,729	\$11,968	-	-
TRANSFERS/OTHER				
791.000.000 - TRANSFERS OUT	-	\$20,913	\$4,515	\$4,515
TRANSFERS/OTHER TOTAL	-	\$20,913	\$4,515	\$4,515
9300 - INT. SVC. - BLDG MAINT & UTLTY TOTAL	\$146,348	\$604,147	\$777,900	\$646,932
EXPENSES TOTAL	\$146,348	\$604,147	\$777,900	\$646,932

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Internal Service Fund 703 - General Overhead

	FY 2022-23 ACTUALS	FY 2023-24 ACTUALS	FY 2024-25 ADOPTED BUDGET	FY 2025-26 ADOPTED BUDGET
REVENUES				
9500 - INT. SVC. - OVRHD & OFFICE EXP				
475.000.000 - REIMBURSEMENTS	\$190	\$129	-	-
487.000.000 - INTERNAL SERVICE CHARGE	\$35,014	\$33,873	-	-
9500 - INT. SVC. - OVRHD & OFFICE EXP TOTAL	\$35,204	\$34,002	-	-
REVENUES TOTAL	\$35,204	\$34,002	-	-
EXPENSES				
9500 - INT. SVC. - OVRHD & OFFICE EXP				
PERSONNEL				
500.110.000 - SALARIES FULL TIME	\$627	(\$627)	-	-
PERSONNEL TOTAL	\$627	(\$627)	-	-
MAINTENANCE & OPERATIONS				
600.120.000 - POSTAGE	\$378	\$449	-	-
600.400.000 - PROFESSIONAL SERVICES	\$750	\$676	-	-
600.505.000 - RENTALS-EQUIPMENT	\$2,092	(\$12,447)	-	-
610.900.000 - MEMBERSHIP, DUES & SUBSCRIPTIONS	\$970	\$961	-	-
MAINTENANCE & OPERATIONS TOTAL	\$4,190	(\$10,361)	-	-
CAPITAL OUTLAY				
700.400.000 - LEASE PURCHASE	\$12,037	\$29,146	-	-
700.501.000 - AMORTIZATION EXPENSE	\$12,750	\$12,750	-	-
CAPITAL OUTLAY TOTAL	\$24,787	\$41,896	-	-
DEBT SERVICE				
750.300.000 - INTEREST	\$1,214	\$579	-	-
DEBT SERVICE TOTAL	\$1,214	\$579	-	-
9500 - INT. SVC. - OVRHD & OFFICE EXP TOTAL	\$30,819	\$31,487	-	-
EXPENSES TOTAL	\$30,819	\$31,487	-	-

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Internal Service Fund 704 - Data Processing

	FY 2022-23 ACTUALS	FY 2023-24 ACTUALS	FY 2024-25 ADOPTED BUDGET	FY 2025-26 ADOPTED BUDGET
REVENUES				
0000 - NON-DEPARTMENTAL REVENUE				
470.000.000 - INTEREST INCOME	-	\$17,051	\$8,747	\$9,000
0000 - NON-DEPARTMENTAL REVENUE TOTAL	-	\$17,051	\$8,747	\$9,000
9600 - INT. SVC. - DATA PROCESSING				
470.000.000 - INTEREST INCOME	\$8,747	-	-	-
487.000.000 - INTERNAL SERVICE CHARGE	\$431,701	\$472,087	\$410,347	\$400,000
9600 - INT. SVC. - DATA PROCESSING TOTAL	\$440,448	\$472,087	\$410,347	\$400,000
REVENUES TOTAL	\$440,448	\$489,139	\$419,094	\$409,000
EXPENSES				
9600 - INT. SVC. - DATA PROCESSING				
PERSONNEL				
500.110.000 - SALARIES FULL TIME	-	\$43,515	\$72,754	\$76,782
500.130.000 - OVERTIME	-	\$124	-	-
500.150.000 - DEFERRED COMPENSATION	-	\$317	\$500	\$500
510.210.000 - FICA	-	\$2,609	\$4,511	\$4,761
510.215.000 - MEDICARE	-	\$610	\$1,055	\$1,114
510.220.000 - HEALTH INSURANCE-EMPLOYER	-	\$2,105	-	-
510.222.000 - HEALTH BENEFITS EXPENSE	-	\$732	\$5,061	\$20,665
510.225.000 - LIFE INSURANCE	-	\$172	\$296	\$296
510.230.000 - UNEMPLOYMENT INSURANCE	-	\$106	\$364	\$192
510.237.000 - CAR ALLOWANCE	-	\$313	\$501	\$501
520.310.000 - CALPERS-EMPLOYER	-	\$23,663	\$6,723	\$7,116
PERSONNEL TOTAL	-	\$74,265	\$91,765	\$111,927
MAINTENANCE & OPERATIONS				
600.100.000 - OFFICE SUPPLIES	-	-	-	\$250
600.250.000 - SUPPLIES	\$6,711	\$8,349	\$500	\$500
600.400.000 - PROFESSIONAL SERVICES	\$60,587	\$18,024	\$121,156	\$100,732
600.401.200 - SOFTWARE LICENSE AGREEMENT	-	-	\$98,663	-
600.470.000 - SOFTWARE LICENSE AGREEMENTS	\$50,570	\$129,193	\$92,415	\$370,858
600.475.000 - MAINTENANCE AGREEMENTS	\$89,344	\$101,308	-	-
610.920.000 - TRAVEL, CONFERENCE & MEETING	-	-	\$2,500	\$2,000
630.100.000 - TELEPHONE	-	-	-	\$25,956
MAINTENANCE & OPERATIONS TOTAL	\$207,212	\$256,875	\$315,234	\$500,296
CAPITAL OUTLAY				
700.200.000 - EQUIPMENT	\$71,830	\$37,583	-	\$117,000
700.250.000 - EQUIPMENT-SOFTWARE	\$3,900	\$3,900	-	-
700.400.000 - LEASE PURCHASE	\$11,021	-	-	-
700.430.000 - LAPTOPS, DESKTOPS & MONITORS	(\$10,893)	-	-	-
700.500.000 - DEPRECIATION EXPENSE	\$20,418	\$26,213	-	-
CAPITAL OUTLAY TOTAL	\$96,277	\$67,696	-	\$117,000
9600 - INT. SVC. - DATA PROCESSING TOTAL	\$303,488	\$398,836	\$406,999	\$729,223
EXPENSES TOTAL	\$303,488	\$398,836	\$406,999	\$729,223

City of Selma
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Internal Service Fund 705 - Insurance-Employee Benefits

	FY 2022-23 ACTUALS	FY 2023-24 ACTUALS	FY 2024-25 ADOPTED BUDGET	FY 2025-26 ADOPTED BUDGET
REVENUES				
9400 - INT. SVC. - EMPLOYEE BENEFITS				
486.000.000 - INSUR. PREM. REIMB.-RETIRES	-	\$28,521	\$134,241	\$179,596
486.101.000 - EMPLOYEE CONTRIBUTIONS	-	\$155,841	\$156,000	\$200,000
486.102.000 - CITY CONTRIBUTIONS	-	\$664,386	\$1,404,000	\$1,100,000
486.103.000 - RX REBATES	-	-	-	\$40,000
9400 - INT. SVC. - EMPLOYEE BENEFITS TOTAL	-	\$848,748	\$1,694,241	\$1,519,596
REVENUES TOTAL	-	\$848,748	\$1,694,241	\$1,519,596
EXPENSES				
9400 - INT. SVC. - EMPLOYEE BENEFITS				
PERSONNEL				
500.110.000 - SALARIES FULL TIME	-	\$96	\$18,628	\$58,940
500.150.000 - DEFERRED COMPENSATION	-	-	\$680	\$1,520
510.210.000 - FICA	-	-	\$1,152	\$3,623
510.215.000 - MEDICARE	-	-	\$270	\$848
510.222.000 - HEALTH BENEFITS EXPENSE	-	-	\$2,921	\$17,847
510.225.000 - LIFE INSURANCE	-	-	\$57	\$256
510.230.000 - UNEMPLOYMENT INSURANCE	-	-	\$93	\$147
510.237.000 - CAR ALLOWANCE	-	-	\$501	\$501
520.310.000 - CALPERS-EMPLOYER	-	-	\$2,458	\$5,655
PERSONNEL TOTAL	-	\$96	\$26,760	\$89,337
MAINTENANCE & OPERATIONS				
640.315.000 - MAINTENANCE & OPERATIONS	-	\$65,000	\$1,401,856	\$1,485,967
640.315.001 - AGGREGATE	-	\$8,847	-	-
MAINTENANCE & OPERATIONS TOTAL	-	\$73,847	\$1,401,856	\$1,485,967
ALLOCATED COSTS				
640.300.000 - DENTAL CLAIMS	-	\$64,033	-	-
640.301.000 - DENTAL ADMIN FEES	-	\$5,726	-	-
640.302.000 - HNAS CLAIMS	-	\$135	-	-
640.303.000 - MEDICAL CLAIMS	-	\$474,387	-	-
640.304.000 - RX CLAIMS	-	\$161,987	-	-
640.310.000 - SELECTED EMPLOYEES HEALTH INS	-	-	\$108,348	-
640.314.000 - RETIREE HEALTH INSURANCE	-	-	-	\$65,244
640.315.002 - BLUE SHIELD NETWORK	-	\$25,204	-	-
640.315.003 - COBRA	-	(\$2,725)	-	-
640.315.004 - CONSOLIDATED BILLING FEE	-	\$3,006	-	-
640.315.005 - FSA ADMIN	-	\$435	-	-
640.315.006 - MEDICAL ADMIN	-	\$24,962	-	-
640.315.007 - MEDICAL PLANS	-	\$287,112	-	-
640.315.008 - RX ADMIN	-	\$905	-	-
640.321.000 - VISION ADMIN FEES	-	\$14,685	-	-
640.333.000 - LIFE INS-MISC EMPLOYEES	-	-	-	\$17,000
640.335.000 - LIFE INS-FIRE EMPLOYEES	-	-	-	\$2,495
640.336.000 - LIFE INS-PD EMPLOYEES	-	-	-	\$4,628
ALLOCATED COSTS TOTAL	-	\$1,059,851	\$108,348	\$89,367
9400 - INT. SVC. - EMPLOYEE BENEFITS TOTAL	-	\$1,133,795	\$1,536,964	\$1,664,671
EXPENSES TOTAL	-	\$1,133,795	\$1,536,964	\$1,664,671

Trust & Agency Funds



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Trust & Agency Fund 112 - PARS 115 Pension Trust

	FY 2022-23 ACTUALS	FY 2023-24 ACTUALS	FY 2024-25 ADOPTED BUDGET	FY 2025-26 ADOPTED BUDGET
REVENUES				
9900 - GENERAL-NON DEPARTMENTAL REVENUE				
470.000.000 - INTEREST INCOME	\$126,262	\$60,907	-	-
9900 - GENERAL-NON DEPARTMENTAL REVENUE TOTAL	\$126,262	\$60,907	-	-
REVENUES TOTAL	\$126,262	\$60,907	-	-
EXPENSES				
9900 - GENERAL-NON DEPARTMENTAL MAINTENANCE & OPERATIONS				
600.400.000 - PROFESSIONAL SERVICES	\$92,235	\$3,572	-	-
MAINTENANCE & OPERATIONS TOTAL	\$92,235	\$3,572	-	-
9900 - GENERAL-NON DEPARTMENTAL TOTAL	\$92,235	\$3,572	-	-
EXPENSES TOTAL	\$92,235	\$3,572	-	-

Supplemental Information



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Fund Transfers

TO			FROM		
FUND	G/L ACCOUNT	AMOUNT	FUND	G/L ACCOUNT	AMOUNT
General Fund (100)	100-0000-490.220.000	90,000	Local Public Safety (204)	204-2200-791.000.000	(90,000)
General Fund (100)	100-0000-490.220.000	91,000	Landscape & Lighting Assessment (220)	220-5300-700.675.000	(91,000)
General Fund (100)	100-0000-490.220.000	600,000	Ambulance Service (600)	600-2600-791.000.000	(600,000)
General Fund (100)	100-0000-490.220.000	220,000	Transit Service (603)	603-5500-700.675.000	(220,000)
		1,001,000			(1,001,000)
Streets Fund (210)	210-5400-490.220.000	600,000	Gas Tax (211)	211-5400-700.675.000	(600,000)
Streets Fund (210)	210-5400-490.220.000	-	Road Maintenance & Rehab (212)	212-5400-791.000.000	-
Streets Fund (210)	210-5400-490.220.000	-	Measure C (214)	214-5400-791.000.000	-
Streets Fund (210)	210-5400-490.220.000	625,000	Measure C Flex (222)	222-5400-700.675.000	(625,000)
Streets Fund (210)	210-5400-490.220.000	625,000	LTF Fund (281)	281-5400-700.675.000	(625,000)
		1,850,000			(1,850,000)
Business Improvement District (296)	296-1500-490.220.000	150,000	General Fund (100)	100-0000-791.000.000	(150,000)
		3,850,000			(3,850,000)
Debt Service Fund (301)	301-9900-490.220.000	18,135.91	General Fund (100)	100-1300-791.000.000	(18,135.91)
Debt Service Fund (301)	301-9900-490.220.000	8,541.22	General Fund (100)	100-1400-791.000.000	(8,541.22)
Debt Service Fund (301)	301-9900-490.220.000	6,977.98	General Fund (100)	100-1500-791.000.000	(6,977.98)
Debt Service Fund (301)	301-9900-490.220.000	25,623.43	General Fund (100)	100-1600-791.000.000	(25,623.43)
Debt Service Fund (301)	301-9900-490.220.000	13,927.21	General Fund (100)	100-1700-791.000.000	(13,927.21)
Debt Service Fund (301)	301-9900-490.220.000	55,325.01	General Fund (100)	100-2100-791.000.000	(55,325.01)
Debt Service Fund (301)	301-9900-490.220.000	246,602.00	General Fund (100)	100-2200-791.000.000	(246,602.00)
Debt Service Fund (301)	301-9900-490.220.000	16,463.54	General Fund (100)	100-2300-791.000.000	(16,463.54)
Debt Service Fund (301)	301-9900-490.220.000	15,720.29	General Fund (100)	100-2500-791.000.000	(15,720.29)
Debt Service Fund (301)	301-9900-490.220.000	141,332.08	General Fund (100)	100-2525-791.000.000	(141,332.08)
Debt Service Fund (301)	301-9900-490.220.000	11,320.52	General Fund (100)	100-2550-791.000.000	(11,320.52)
Debt Service Fund (301)	301-9900-490.220.000	12,596.09	General Fund (100)	100-3100-791.000.000	(12,596.09)
Debt Service Fund (301)	301-9900-490.220.000	27,344.47	General Fund (100)	100-3200-791.000.000	(27,344.47)
Debt Service Fund (301)	301-9900-490.220.000	3,464.96	General Fund (100)	100-4100-791.000.000	(3,464.96)
Debt Service Fund (301)	301-9900-490.220.000	2,068.55	General Fund (100)	100-4200-791.000.000	(2,068.55)
Debt Service Fund (301)	301-9900-490.220.000	4,734.29	General Fund (100)	100-4300-791.000.000	(4,734.29)
Debt Service Fund (301)	301-9900-490.220.000	4,189.90	General Fund (100)	100-4500-791.000.000	(4,189.90)
Debt Service Fund (301)	301-9900-490.220.000	3,268.71	General Fund (100)	100-4700-791.000.000	(3,268.71)
Debt Service Fund (301)	301-9900-490.220.000	1,256.55	General Fund (100)	100-5100-791.000.000	(1,256.55)
Debt Service Fund (301)	301-9900-490.220.000	44,889.63	General Fund (100)	100-5300-791.000.000	(44,889.63)
Debt Service Fund (301)	301-9900-490.220.000	4,994.53	Successor Agency Admin. (202)	202-1600-791.000.000	(4,994.53)
Debt Service Fund (301)	301-9900-490.220.000	6,350.83	AB 1913 Grant - Fresno COPS (209)	209-2200-791.000.000	(6,350.83)
Debt Service Fund (301)	301-9900-490.220.000	33,777.79	Street Construction & Maintenance (210)	210-5400-791.000.000	(33,777.79)
Debt Service Fund (301)	301-9900-490.220.000	4,651.59	Gas Tax (211)	211-5400-791.000.000	(4,651.59)
Debt Service Fund (301)	301-9900-490.220.000	5,148.00	Landscape & Lighting Assessment (220)	220-5300-791.000.000	(5,148.00)
Debt Service Fund (301)	301-9900-490.220.000	7,328.91	ACT Program (269)	269-2100-791.000.000	(7,328.91)
Debt Service Fund (301)	301-9900-490.220.000	14,340.57	Measure S (295)	295-2100-791.000.000	(14,340.57)
Debt Service Fund (301)	301-9900-490.220.000	11,018.76	Ambulance Service (600)	600-2500-791.000.000	(11,018.76)
Debt Service Fund (301)	301-9900-490.220.000	26,308.59	Ambulance Service (600)	600-2525-791.000.000	(26,308.59)
Debt Service Fund (301)	301-9900-490.220.000	85,813.61	Ambulance Service (600)	600-2600-791.000.000	(85,813.61)
Debt Service Fund (301)	301-9900-490.220.000	490.66	Pioneer Village (601)	601-4100-791.000.000	(490.66)
Debt Service Fund (301)	301-9900-490.220.000	35,906.66	Transit Service (603)	603-5500-791.000.000	(35,906.66)
Debt Service Fund (301)	301-9900-490.220.000	2,968.00	Cultural Arts (605)	605-4300-791.000.000	(2,968.00)
Debt Service Fund (301)	301-9900-490.220.000	9,969.20	Fleet Management (701)	701-9200-791.000.000	(9,969.20)
Debt Service Fund (301)	301-9900-490.220.000	4,514.46	Building & Utility (702)	702-9300-791.000.000	(4,514.46)
		917,364.50			(917,364.50)
2024A Lease Revenue Bond (302)	302-9900-490.220.000	214,248.50	General Fund (100)	100-0000-791.000.000	(214,248.50)
2024A Lease Revenue Bond (302)	302-9900-490.220.000	300,000.00	DIF-Sewer (406)	406-9900-791.000.000	(300,000.00)
		514,248.50			(514,248.50)
Capital Project-Parks (456)	456-4100-490.220.000	149,000	General Fund (100)	100-0000-791.000.000	(149,000)
		149,000			(149,000)
Recreation (601)	601-4100-490.220.000	89,400	General Fund (100)	100-4100-791.000.000	(89,400)
Cultural Arts (605)	605-4300-490.220.000	59,600	General Fund (100)	100-4100-791.000.000	(59,600)
		149,000			(149,000)

TOT Allocation of 50% of 12 percent

298,000

Parks (456)	50%	149,000	used for equipment and misc. purchases
Recreation (601)	30%	89,400	used for part time labor and supplies/equipment
Arts (605)	20%	59,600	used for capital parks expenditures

298,000

CAPITAL IMPROVEMENT PROJECTS

Fund	Project	Amount	Funding Source
212	DITCH STREET OVERLAY	411,000	RMRA (SB1)
212	DOCKERY AVE CAPE SEAL	27,000	RMRA (SB1)
212	NEBRASKA AVE CONSTRUCTION	65,000	RMRA (SB1)
212	SECOND STREET RECONSTRUCTION	685,350	RMRA (SB1)
		\$ 1,188,350	
222	ATP CID CANAL PIPING & BIKE TRAIL	350,000	Meas C Flex
		\$ 350,000	
214	NEBRASKA AVE OVERLAY	392,200	Meas C Streets
214	STORM DRAIN MAINTENANCE PROJECT	100,000	Meas C Streets
214	THOMPSON AVE RECONSTRUCTION SOUTH	70,000	Meas C Streets
214	HUNSTMAN STREET RECONSTRUCTION	425,600	Meas C Streets
		\$ 987,800	
229	CLARKSON LIFT STATION IMPROVEMENT PROJECT	2,056,451	ARPA
		\$ 2,056,451	
230	CDBG 24651 SIDEWALK CONNECTIVITY	232,796	CDBG
		\$ 232,796	
272	DINUBA & MCCALL	92,840	CMAQ
272	MERCED STILLMAN-TULARE	452,000	CMAQ
272	MILL & ORANGE PARK RIDE	457,000	CMAQ
272	THOMPSON AVE SIDEWALK	17,706	CMAQ
272	MCCALL TO DOCKERY	706,000	CMAQ
272	DINUBA THOMPSON TO MCCALL	678,000	CMAQ
		\$ 2,403,546	
278	ATP CID CANAL PIPING & BIKE TRAIL	2,701,000	Caltrans Grants
		\$ 2,701,000	
280	CITY HALL NORTH PARKING DRAINAGE	10,000	Local Traffic Funds (LTF) ART 3
280	ROSE AVE RECONSTRUCTION	15,000	Local Traffic Funds (LTF) ART 3
		\$ 25,000	
281	GOLDRIDGE STREET OVERLAY	77,000	Local Traffic Funds (LTF) ART 8
281	THOMPSON AVE RECONSTRUCTION NORTH	38,000	Local Traffic Funds (LTF) ART 8
281	THOMPSON-FLORAL ALLEY SEWER CROSS-CONNECT	145,000	Local Traffic Funds (LTF) ART 8
281	2025 ALLEY IMPROVEMENT PROJECTS (4 BLOCKS)	56,000	Local Traffic Funds (LTF) ART 8
281	CITY HALL NORTH PARKING DRAINAGE	140,000	Local Traffic Funds (LTF) ART 8
281	MITCHELL AVE CAPE SEAL	44,000	Local Traffic Funds (LTF) ART 8
281	ROSE AVE RECONSTRUCTION	79,000	Local Traffic Funds (LTF) ART 8
281	THOMPSON AVE CAPE SEAL	444,400	Local Traffic Funds (LTF) ART 8
		\$ 1,023,400	
401	FLORAL AVE MEDIAN @ SR 99	319,000	Dev Impact Streets & Traffic
		\$ 319,000	
	Total Projects	\$ 11,287,343	

RESOLUTION NO. 2025 – 45R

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SELMA
ADOPTING THE FISCAL YEAR 2025/2026 BUDGET FOR THE CITY OF SELMA**

WHEREAS, the City Manager has prepared and submitted to the City Council a proposed budget for the 2025/2026 fiscal year, starting July 1, 2025; and

WHEREAS, at a City Council budget workshop 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.

WHEREAS, all statutory legal requirements for the final adoption of said budget have been completed; and

WHEREAS, it is the intention of the City Council to adopt the proposed budget as the annual budget of the City of Selma for the 2025/2026 Fiscal Year;

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

SECTION 1: A certain document on file in the office of the Finance Director of the City of Selma being marked and designated “City of Selma-Annual Budget Fiscal Year 2025/2026” as prepared by the City Manager and amended by the City Council is hereby adopted as the Final Budget for the 2025/2026 Fiscal Year, commencing July 1, 2025.

SECTION 2: The following sums of money as hereby appropriated from the revenue of the City of Selma for activities of the City, including transfers and capital projects during the 2025/2026 fiscal year.

General Fund	20,417,565
Special Revenue Funds	20,649,690
Capital Projects Funds	2,150,000
Enterprise Funds	10,746,638
Debt Service Funds	1,861,777
Internal Service Funds	6,897,857
	<hr/>
	\$ 62,723,527

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

This Resolution is effective immediately upon adoption.

(Signatures on next page)

PASSED, APPROVED, AND ADOPTED this 24th day of June 2025, by the following vote:

AYES: 4 - Council Members Guerra, Avalos, Ocegüera, Robertson

NOES:

ABSTAIN:

ABSENT: 1 - Trujillo



Scott Robertson
Mayor

ATTEST:



Sara M. Carlson
City Clerk

RESOLUTION NO. 2025 – 46R

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SELMA
ADOPTING THE CITY’S ANNUAL APPROPRIATIONS LIMIT FOR FISCAL
YEAR 2025/2026, PURSUANT TO ARTICLE XIII B OF THE CALIFORNIA
CONSTITUTION**

WHEREAS, Article XIII B of the California Constitution requires cities to adopt annual Appropriations Limits; and

WHEREAS, Government Code 7910 requires each local government to establish its appropriations limit by resolution at a regularly scheduled meeting or a noticed special meeting; and

WHEREAS, City Staff has calculated the Appropriations Limit using the Department of Finance letter released annually regarding price factor and population information.

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

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

SECTION 2. The Appropriations Limit for the City for Fiscal Year 2025/2026 is hereby approved and established at \$44,467,996.

SECTION 3. The Appropriations Limit was calculated by using the per capita personal income percentage change for the state and the population change for the City to determine the growth factor as set forth in Exhibit "A", attached hereto and incorporated herein by reference.

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

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

PASSED, APPROVED, AND ADOPTED this 24th day of June 2025, by the following vote:

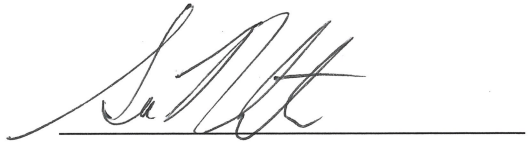
AYES: 4 - Council Members Guerra, Avalos, Ocegüera, Robertson

NOES:

ABSTAIN:

ABSENT: 1 - Trujillo

(Signatures on next page)



Scott Robertson
Mayor

ATTEST:



Sara M. Carlson
City Clerk

City of Selma

Budget Glossary

A

Accounting System: The total structure of records and procedures that identify, record, classify, and report information on the financial position and operations of a governmental unit or any of its funds, account groups, and organizational components.

Accounts Payable: A liability account reflecting amounts owed to persons/organizations for goods and services received.

Accounts Receivable: An asset account reflecting amounts owing from persons and organizations for goods and services provided.

Accrual Basis: A method of accounting that recognizes the financial effect of transactions when they occur, as opposed to when cash is actually received or spent.

Adopted Budget: A budget that has been prepared and reviewed in accordance with State law and duly adopted by City Council.

Allocate: To set aside portions of budgeted expenditures specifically designated for a certain purpose.

Annual Budget: A budget covering a single fiscal year (July 1 to June 30).

Appropriation: A legal authorization by the City Council to make expenditures and incur obligations for a specific purpose.

Assess: To establish an official property value for taxation.

Assets: Property owned by the City which has monetary value.

Attrition: A method of achieving a reduction in personnel by not refilling positions vacated through

resignation, reassignment, transfer, retirement, or other means than layoffs.

Audit: An examination of a community's financial systems, procedures, and data by a certified public accountant (independent auditor), and a report on the fairness of financial statements and on local compliance with statutes and regulations. The audit serves as a valuable management tool in evaluating the fiscal performance of a community.

Authorized Positions: Employee positions authorized in the adopted budget for the fiscal year.

B

Balance Sheet: A statement that discloses the assets, liabilities, reserves and equities of a fund or governmental unit at a specified date.

Balanced Budget: A budget where each fund's beginning cash balance plus projected annual revenues equal the annual expenditure appropriation.

Basis of Accounting: When revenues, expenditures, expenses, and transfers are recognized in accounts and reported on financial statements, related to timing of measurements.

Basis of Budgeting: The method used for recognizing revenues and expenditures in the budget. The City uses modified accrual basis, compliant with GAAP.

Beginning Fund Balance: Fund balance available from the end of the prior year for use in the following year.

Bond Indenture: A legal and binding contract between bond issuer and bondholders specifying bond features and terms.

Bond Market: Method of obtaining financing by issuing bonds through competitive or negotiated methods, with rates determined by similar municipal issues.

Bond Rating: A rating indicating the probability of timely repayment of principal and interest on bonds issued.

Bond Refinancing (Refunding): Payoff and re-issuance of bonds to obtain better interest rates or bond conditions.

Bond: A written promise to pay a specified sum (principal) at a specified date(s) in the future called maturity date(s), with periodic interest at a specified rate.

Budget Calendar: Schedule of key dates, which the City follows for budget preparation and adoption.

Budget: A financial plan comprised of estimated expenditures and means of financing them.

C

CalPERS: The California Public Employees' Retirement System is an agency in the California executive branch that manages pension and health benefits for California public employees, retirees, and their families including the City of Selma's employees.

Capital Assets: Tangible items with an economic life greater than one year, also known as fixed assets.

Capital Improvements: Additions/replacements to the City's buildings and infrastructure assets.

Capital Outlay: Expenditures designated for the purchase of fixed assets such as machinery, equipment, or vehicles.

Capital Project Fund: Fund for acquisition or construction of major capital facilities.

Capital Reserve: Account segregating government equity for future capital expenditures.

Capitalized Expenditures: Expenditures resulting in the acquisition and/or construction of fixed assets.

Carry Over Balance: Cash remaining at the end of a fiscal year after all obligations have been met. The cash balance is "carried over" as the beginning cash balance the next year.

Cash: Currency, coin, checks, postal and express money orders and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits.

Cash Basis: A basis of accounting under which transactions are recognized only when cash is received or disbursed.

Cash Management: The process of monitoring the ebb and flow of money in an out of municipal accounts to ensure cash availability to pay bills and to facilitate decisions on the need for short-term borrowing and investment of idle cash.

CDBG (Community Development Block Grant): Federal grant program designed to benefit low/moderate income persons in housing and community development.

Charges for Services: Fixed rates or charges for purchasing services (e.g., utility bills, planning fees).

Chart of Accounts: The classification system used by a City to organize the accounting for various funds.

CIP (Capital Improvements Program): Multi-year plan for capital outlay to meet capital needs arising from the government's long-term needs.

City Charter: Legal authority establishing city government organization.

City Council: The governing body of the City of Selma. There are currently five City Council members including one Mayor.

City Manager: Chief executive officer for the City of Selma appointed by City Council.

City Manager's Letter: Introduction to the budget document, which provides a general summary of the

most important aspects of the budget, major changes and recommendations.

Collective Bargaining: The process of negotiating workers' wages, hours, benefits, working conditions, etc., between an employer and some or all of its employees, who are represented by a recognized labor union. Regarding wages, hours and working conditions.

Contingency: A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

Contractual Services: Expenditures for services provided by external or internal consultants/vendors.

Cost of Service: Rate-making concept correlating costs and revenues with services provided.

CPI (Consumer Price Index): A statistical description of price levels provided by the U.S. Department of Labor. The index is used as a measure of the increase in the cost of living.

D

Debt Service Fund: Fund created to account for financial resources to be used for the payment of debt obligations of the City.

Debt Service Payments: Payments made by a Debt Service Fund include principal, interest, and trustee fees (if applicable) on City bonds.

Deficit: The excess of an entity's liabilities over its assets or the excess of expenditures or expenses over revenues during a single accounting period.

Department: A major unit of organization in the City comprised of subunits.

Depreciation: Expiration in the service life of capital assets attributed to wear and tear, deterioration, inadequacy or obsolescence. Depreciation is determined by allocation the cost of the capital asset

over the estimated useful lives of the assets on a straight-line basis.

Distinguished Budget Presentation Awards Program: GFOA award recognizing excellence in budgeting.

E

Employee (or Fringe) Benefits: Government contributions for employee benefits (pension, medical, Medicare).

EMS: Emergency Medical Services

Encumbrances: Commitments related to unperformed contracts for goods or services.

Enterprise Fund: Fund for operations financed similar to private business enterprises (e.g., Ambulance Services), expenses are usually financed or recovered through user charges.

Entitlements: Payments to which local governmental units are entitled, pursuant to an allocation formula determined by the agency providing the money, usually State or Federal government.

Estimated Revenue: Amount of projected revenue to be collected during the fiscal year.

Expenditures: Cash payments for goods received, services rendered, or debt obligations.

F

Fees: A charge to cover the cost of services (e.g., building inspection fee, zoning fee, etc.).

Final Budget: Adopted budget for the fiscal year.

Financial Plan: Multi-year financial forecast of all revenues and expenditures of the City for all major funds.

Fiscal Policy: Policies on revenue, spending, and debt management. Fiscal policy provides an agreed-upon set of principles for the planning and programming of government budgets and their funding.

Fiscal Year: A twelve-month period designated as the operating year for accounting and budgeting purposes in an organization. The City's fiscal year runs from July 1 - June 30.

Fixed Assets: Assets of long-term character that are intended to continue to be held or used, such as land, buildings, machinery, and other equipment; also known as Capital Expenditures.

Fixed Costs: Costs that are legally or contractually mandated such as retirement, FICA/Social Security, insurance, debt service costs or interest on loans.

Forecasting: A process of analyzing data to determine future trends.

FTE (Full Time Equivalent): Ratio of total number of paid hours (part time or grant employees) to the number of working hours (2,080 hours for a full-time employee per year).

Fund: An accounting entity with a self-balancing set of accounts that are segregated for the purpose of carrying on identified activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.

Fund Accounting: Organizing financial records into multiple, segregated locations for money. A fund is a distinct entity within the municipal government in which financial resources and activity (assets, liabilities, fund balances, revenues, and expenditures) are accounted for independently in accordance with specific regulations, restrictions or limitations. Examples of funds include the general fund and enterprise funds.

Fund Balance: Difference between assets and liabilities in a fund. Also known as a Carry-over Balance or Retained Earnings.

G

Gann Limit: A state-imposed cap on how much tax revenue a city can spend each year, based on a

formula that adjusts for inflation and population growth. Required by California law.

GAAP (Generally Accepted Accounting Principles): Rules and procedures that serve as the norm for the fair presentation of financial statements.

Gas Tax Fund: This fund is required by State law to account for gas tax revenues received from the State and expended for construction and maintenance of City streets.

GASB 45: Governmental Accounting Standards Board major pronouncement that each public entity account for and report other postemployment benefits in its accounting statements. Through actuarial analysis, municipalities must identify the true costs of the OPEB earned by employees over their estimated years of actual service.

GEMT (Ground Emergency Medical Transportation): The GEMT Program is a voluntary program that allows publicly owned or operated emergency ground ambulance transportation providers to receive supplemental payments that cover the difference between a provider's actual costs per GEMT transport and the Medicaid base payment, mileage and other sources of reimbursement.

General Fund: Fund used to account for all financial resources except those required to be accounted for in another fund. The general Fund balance is available to the City for any purpose provided it is expended or transferred according to the general laws of California and the Charter of the City.

General Obligation Bonds: Bonds issued by a municipality for purposes allowed by statute that are backed by the full faith and credit of its taxing authority.

GFOA (Government Finance Officers Association): An organization that supports the advancement of governmental accounting, auditing, and financial reporting.

GIS (Geographic Information System): Computer system that illustrates geographic details of land and/or property.

Goal: A statement of broad direction, purpose or intent based on the needs of the community.

Governmental Fund: Fund generally used to account for tax-supported activities.

Governing Body: A board, committee, commission, or other executive or policy-making body of a municipality or school district.

Grants: A contribution by a government or other organization to support a particular function, depending upon the grantee.

I

Impact Fee: A fee that is imposed by a local government within the United States on a new or proposed development project to pay for all, or a portion, of the costs of providing public services for the new development.

Independent Auditor's Report: The official written communication of the results of an audit. In a financial audit, the independent auditor's report typically will offer an opinion on whether a set of financial statements is fairly presented in conformity with GAAP.

Indirect Cost: A cost necessary for the functioning of the organization as a whole, but which cannot be directly assigned to one service.

Infrastructure: An asset such as streets, water and sewer lines, treatment facilities, traffic signals, etc.

Interfund Transfer: Flow of cash between funds of the same governmental entity.

Intergovernmental Revenue: Revenue received from other governmental entities such as the county, state or federal government, most generally in the form of grants, taxes, or subsidies.

Internal Service Fund: A fund used to account for the financing of goods or services provided by one department to other departments on a cost-reimbursement basis.

Investments: Securities and real estate held for the production of income in the form of interest, dividends, rentals or lease payments. The term does not include fixed assets used in governmental operations.

L

Line-Item Budget: A budget prepared along departmental lines that focuses on individual accounts within each department, such as supplies.

Long-Term Debt: Debt with a maturity of more than one year after the date of issuance.

M

Materials & Services: Expenses that are charged directly as a part of the cost of a service.

Maturities: The dates on which the principal or stated values of investments or debt obligation mature and may be reclaimed.

Mission: A description of the scope and purpose of a specific entity.

Modified Accrual Accounting: A basis of accounting in which expenditures are recognized when they occur and revenues are accounted for when they become measurable and available.

N

Net Budget: Legally adopted budget less transfers and interdepartmental charges.

Net Income (Loss): Proprietary fund excess (deficit) of operating revenues and operating transfers in over operating expenses, nonoperating expenses and operating transfers out.

Non-Operating Expenses: Proprietary fund expenses not directly related to the fund's primary activities (e.g., interest).

Non-Operating Revenues: Proprietary fund revenues incidental to, or byproducts of, the fund's primary activities.

Note: Written promise to pay money by a specific date, usually short-term; most notes are one year or less.

O

Obligations: Amounts owed, including liabilities and encumbrances.

Operating Budget: A plan of proposed expenditures for personnel, supplies, and other expenses for the coming fiscal year.

Operating Expenses: Day-to-day expenses necessary for the maintenance of the enterprise. Operating expenses include payroll, employee benefits, depreciation, repairs, etc.

Operating Revenue: Revenue or funds received as income to pay for ongoing day-to-day operations.

Output Indicator: A unit of work accomplished, without reference to the resources required to do the work.

P

Performance Indicators: Specific quantitative and qualitative measures of work performed as an objective of specific departments or programs.

Performance Measure: Data collected to determine how effective or efficient a program is in achieving its objectives.

PERS (Public Employees Retirement System): Retirement system for public employees.

Personnel Services: An expenditure category which includes all City employee salary and fringe benefit costs.

Prior-Year Encumbrances: Obligations from prior fiscal years in the form of purchase orders, contracts, or salary commitments which are chargeable to an appropriation, and for which a part of the appropriation is reserved. The cease to be encumbrances when the obligations are paid or otherwise terminated.

Program Budget: A budget which allocates money to the functions or activities of a government rather than to specific items of cost or to specific departments.

Program Performance Budget: A method of budgeting whereby the services provided to the residents are broken down in identifiable service programs or performance indicators.

Program Revenue (Income): Revenue earned by a program, including fees for services, license and permit fees, and fines.

Program: Group of related activities performed by one or more organizational units for the purpose of accomplishing a function for which the government is responsible.

Proprietary Fund: The classification used to account for a government's ongoing organizations and activities that are similar to those often found in the private section (i.e., enterprise and internal service funds). All assets, liabilities, equities, revenues, expenses and transfers relating to the government's business and quasi-business activities are accounted for through proprietary funds.

R

RDA: Redevelopment Agency.

Real Property: Property which is land, buildings, or other capital improvement which become an integral

and connected part to the real property (an example is playground equipment).

Reserve: An account used either to set aside budgeted revenues that are not required for expenditure in the current budget year or to earmark revenues for a specific future purpose.

Resolution: A special or temporary order of a legislative body; an order of a legislative body requiring less legal formality than an ordinance or statute.

Resources: Total amounts available for appropriation including estimated revenues, fund transfers and beginning balances.

Retained Earnings: The historical accumulated earnings of an enterprise fund less any amounts transferred to other funds not deemed for operational purposes.

Revaluation: The process used by the assessor to place a new value on real property and improvements for determining the parcel's assessed value for property tax purposes. A revaluation is performed on all taxable properties in the same year.

Revenue: Sources of income financing the operations of government.

Risk Management: All the ways and means used to avoid accidental loss or to reduce its consequences if it does occur.

RFP (Request for Proposal): Solicitation for bids/proposals.

ROI (Return on Investment): Measure of financial return.

S

Service Level: Services or products which comprise actual or expected output of a given program. Focus is on results, not measures of workload.

Special Assessment Fund: A fund created to account for the use of special assessment receipts.

Special Assessment: A levy made against certain properties to defray all or part of the cost of a specific capital improvement or service deemed to benefit primarily those properties.

Special Revenue Fund: A fund created to account for financial resources which are designated for specific operational purpose by local or state regulations.

Strategic Plan: The document prepared by the City which defines the major issues and establishes a process to continually review and improve the City organization's vision of the community. The Strategic Plan provides the framework within which the overall direction of the City will be guided and against which policy decisions and issues will be measured.

Structurally Balanced Budget: A budget in which all funds' expenditures are equal to or less than the amount of revenue projected for each budget year.

Subsidy: Monetary assistance granted by a government to a person or group in support of a project or enterprise being in the public interest.

Supplemental Appropriation: A legal authorization by the City Council to make expenditures and to incur obligations which are additional to the authorization contained in the City's original annual appropriation.

T

Taxes: Compulsory charges levied by a government for the purpose of financing services performed for the common benefit of the people; this term does not include specific charges made against particular persons or property for benefit, such as special assessments.

Transfers In/Out: Amounts transferred from one fund to another to assist in financing the services or purchases for the recipient fund.

Transient Occupancy Tax (TOT): A 12% tax is levied on charges for the occupation of hotel and motel rooms for stays of thirty days or less.

Trust Funds: Funds established to account for assets held for other City funds.

U

Unencumbered Balance: The amount of money in a fund that is neither expended nor encumbered and is still available for future purposes.

Unreserved Fund Balance: Portion of a fund's balance that is not restricted for a specified purpose and is available for general appropriation.

User Charge or User Fees: Charges for service, the payments of a fee for direct receipt of a public service by the party benefiting from the service.

Utility: Service or commodity provided to the public (electricity, water).

V

Variable Cost: Cost that changes with amount of service provided.

W

Working Cash: Excess of readily available assets over current liabilities, or cash on hand equivalents which may be used to satisfy cash flow needs.

Workload Indicator: A unit of work to be done.

Y

Year-End: This term means as of June 30th (end of the fiscal year).