

**EXHIBIT A**  
**Changes to City**  
**Sales and Use Tax Ordinance**

Required Changes to City Sales and Use Tax Ordinances under the MOU's  
for the fiscal year beginning 2017

City's With MOU's	Sales Tax Rate July 1, 2016	Change	Sales Tax Rate July 1, 2017
Clovis	0.9500	No Change / Max	0.9500
Coalinga	0.9500	No Change / Max	0.9500
Firebaugh	0.9500	No Change / Max	0.9500
Fowler	0.9500	No Change / Max	0.9500
Huron	1.0000	No Change	1.0000
Kerman	0.9500	No Change / Max	0.9500
Kingsburg	0.9500	No Change / Max	0.9500
Mendota	0.9800	No Change	0.9800
Orange Cove	1.0000	No Change	1.000
Parlier	1.0000	No Change	1.000
Reedley	0.9500	No Change / Max	0.9500
San Joaquin	0.9800	No Change	0.9800
Sanger	0.9500	No Change / Max	0.9500
Selma	0.9500	No Change / Max	0.9500
Fresno	0.9468	0.0001	0.9469

The State Board of Equalization deadline for these changes to become  
effective July 1, 2017 is June 1, 2017.

# Exhibit B

Revised May 11, 2017

## SALES TAX REVENUE ALLOCATION APPLICATION 2015/2016

TABLE 1: SALES TAX REVENUE ALLOCATION APPLICATION FY 2015-16 DATA

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CITY	SALES TAX REVENUE FOR 3 QUARTERS OF FY 2014-2015	POPULATION JANUARY 1 2015	PER CAPITA SALES TAX REVENUE 2014-2015	SALES TAX REVENUE FOR 3 QUARTERS OF FY 2015-2016	POPULATION JANUARY 1 2016	PER CAPITA SALES TAX REVENUE 2015-2016	MEETS 50% CRITERIA 2014-2015	MEETS 50% CRITERIA 2015-2016	GROWTH OVER 1/2%	SALES TAX REVENUE GROWTH
	A	B	C	D	E	F	G	H	I	J
CLOVIS	\$ 13,115,851.58	105,269	\$124.59	\$ 15,312,250.31	108,039	\$141.73	Above	Above	YES	17%
COALINGA	\$ 726,569.37	16,478	\$44.09	\$ 710,711.58	16,667	\$42.64	Below	Below	NO	-2%
FIREBAUGH	\$ 603,708.14	8,123	\$74.32	\$ 671,110.71	8,154	\$82.30	Above	Above	YES	11%
FOWLER	\$ 1,044,495.59	5,848	\$178.61	\$ 1,179,530.24	5,944	\$198.44	Above	Above	YES	13%
FRESNO	\$ 58,736,464.13	516,537	\$113.71	\$ 66,748,309.42	520,453	\$128.25	Above	Above	YES	14%
HURON	\$ 118,074.09	6,806	\$17.35	\$ 137,366.29	6,914	\$19.87	Below	Below	YES	16%
KERMAN	\$ 1,285,187.20	14,284	\$89.97	\$ 1,467,729.75	14,366	\$102.17	Above	Above	YES	14%
KINGSBURG	\$ 399,148.74	12,041	\$33.15	\$ 270,094.66	12,101	\$22.32	Below	Below	NO	-32%
MENDOTA	\$ 467,349.76	11,634	\$40.17	\$ 429,386.11	11,763	\$36.50	Below	Below	NO	-8%
ORANGE COVE	\$ 124,437.48	9,159	\$13.59	\$ 134,063.20	9,220	\$14.54	Below	Below	YES	8%
PARLIER	\$ 318,879.08	15,035	\$21.21	\$ 275,968.29	15,395	\$17.93	Below	Below	NO	-13%
REEDLEY	\$ 1,206,184.95	25,943	\$46.49	\$ 1,376,092.90	25,999	\$52.93	Below	Below	YES	14%
SAN JOAQUIN	\$ 304,802.13	4,038	\$75.48	\$ 155,624.78	4,047	\$38.45	Above	Below	NO	-49%
SANGER	\$ 1,381,948.12	25,407	\$54.39	\$ 1,725,254.92	26,024	\$66.29	Above	Above	YES	25%
SELMA	\$ 3,323,931.47	24,533	\$135.49	\$ 3,967,476.95	24,844	\$159.70	Above	Above	YES	19%
SALES TAX REVENUE TOTAL ALL CITIES	\$ 83,157,031.83	801,135		\$ 94,560,970.11	809,930					
PER CAPITA ALL CITIES			\$103.80			\$116.75				
50% MINIMUM			\$51.90			\$58.38				
UNINCORPORATED POPULATION (1)		173,736			174,611					
TOTAL COUNTY POPULATION		974,871			984,541					

SALES TAX REVENUES: COLUMNS A & D, SOURCE: STATE BOARD OF EQUALIZATION ANNUAL REPORT STATISTICAL APPENDIX; FISCAL YEAR DATA AVAILABLE IN JANUARY OF NEXT CALENDAR YEAR.

POPULATION DATA: COLUMNS B & E, SOURCE: SOURCE STATE DEPARTMENT OF FINANCE JANUARY 1, POPULATION ESTIMATES; AVAILABLE IN MAY OF THAT CALENDAR YEAR.

PER CAPITA SALES TAX ALL CITIES: (FY 2014-15) SUM COLUMNS A & B. THEN DIVIDE THE COLUMN A SUMMED TOTAL BY THE COLUMN B SUMMED TOTAL. THE RESULT IS LISTED IN COLUMN C AS "PER CAPITA CITIES".

PER CAPITA SALES TAX ALL CITIES: (FY 2015-16) SUM COLUMNS D & E. THEN DIVIDE THE COLUMN D SUMMED TOTAL BY THE COLUMN E SUMMED TOTAL. THE RESULT IS LISTED IN COLUMN F AS "PER CAPITA CITIES".

50% MINIMUM CRITERIA: THE PREVIOUS CALCULATIONS ARE DIVIDED BY 2. THEN A COMPARISON OF THIS NUMBER WITH THE NUMBERS IN COLUMNS C & F IS MADE. THE RESULTS ARE REFLECTED IN COLUMNS G & H. "A" MEANS ABOVE, "B" BELOW THE CRITERIA.

SALES TAX REVENUE GROWTH: COLUMN J; COMPUTE PERCENTAGE GROWTH OF SALES TAX REVENUE: CHANGE IN SALES TAX REVENUE IN COLUMN D COMPARED TO COLUMN A.

GROWTH CRITERIA: IF THE SALES TAX REVENUES OF THE CITY GREW BY AT LEAST 1/2%. THE RESULTS ARE REFLECTED IN COLUMN "I" WITH A "YES".