



Pedro "Pete" M. Sanchez, Mayor  
Lori Wilson, Mayor Pro-Tem  
Jane Day  
Michael J. Hudson  
Michael A. Segala

First and Third Tuesday  
Every Month

**A G E N D A**

**SPECIAL MEETING OF THE SUISUN CITY COUNCIL**

**AND**

**SUISUN CITY COUNCIL ACTING AS SUCCESSOR AGENCY TO THE  
REDEVELOPMENT AGENCY OF THE CITY OF SUISUN CITY**

**TUESDAY, MARCH 17, 2015**

**5:30 P.M.**

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**SUISUN CITY COUNCIL CHAMBERS -- 701 CIVIC CENTER BOULEVARD -- SUISUN CITY, CALIFORNIA**

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**TELECONFERENCE NOTICE**

*Pursuant to Government Code Section 54953, Subdivision (b), the following City Council/Successor Agency meeting includes teleconference participation by Council Member Jane Day from: 301 Morgan Street, Suisun City, CA 94585.*

**ROLL CALL**

Council / Board Members

**PUBLIC COMMENT**

*(Requests by citizens to discuss any matter under our jurisdiction other than an item posted on this agenda per California Government Code §54954.3 allowing 3 minutes to each speaker).*

**CONFLICT OF INTEREST NOTIFICATION**

*(Any items on this agenda that might be a conflict of interest to any Councilmembers / Boardmembers should be identified at this time.)*

**CLOSED SESSION**

Pursuant to California Government Code section 54950 the City Council / Suisun City Council Acting as Successor Agency will hold a Closed Session for the purpose of:

**Joint City Council / Suisun City Council Acting as Successor Agency**

**1. CONFERENCE WITH LEGAL COUNSEL—EXISTING LITIGATION**

Name of case: Main Street West v. Suisun City Council Acting as Successor Agency to the Redevelopment Agency of the City of Suisun City Case # FCS043017

**City Council**

**2. CONFERENCE WITH LEGAL COUNSEL - EXISTING LITIGATION**

Name of Case: City of Suisun City v. State of California, Department of Finance, et al; Case #34-2013-00146458.

DEPARTMENTS: AREA CODE (707)

ADMINISTRATION 421-7300 ■ PLANNING 421-7335 ■ BUILDING 421-7310 ■ FINANCE 421-7320  
FIRE 425-9133 ■ RECREATION & COMMUNITY SERVICES 421-7200 ■ POLICE 421-7373 ■ PUBLIC WORKS 421-7340  
SUCCESSOR AGENCY 421-7309 FAX 421-7366

**CONVENE OPEN SESSION**

Announcement of Actions Taken, if any, in Closed Session.

A complete packet of information containing staff reports and exhibits related to each item for the open session of this meeting, and provided to the City Council, are available for public review at least 72 hours prior to a Council /Agency/Authority Meeting at Suisun City Hall 701 Civic Center Blvd., Suisun City. Agenda related writings or documents provided to a majority of the Council/Board/Commissioners less than 72 hours prior to a Council/Agency/Authority meeting related to an agenda item for the open session of this meeting will be made available for public inspection during normal business hours. An agenda packet is also located at the entrance to the Council Chambers during the meeting for public review. The City may charge photocopying charges for requested copies of such documents. Assistive listening devices may be obtained at the meeting

***PLEASE NOTE:***

1. The City Council/Agency/Authority hopes to conclude its public business by 11:00 P.M. Ordinarily, no new items will be taken up after the 11:00 P.M. cutoff and any items remaining will be agendaized for the next meeting. The agendas have been prepared with the hope that all items scheduled will be discussed within the time allowed.
2. Suisun City is committed to providing full access to these proceedings; individuals with special needs may call 421-7300.
3. Agendas are posted at least 72 hours in advance of regular meetings at Suisun City Hall, 701 Civic Center Boulevard, Suisun City, CA. Agendas may be posted at other Suisun City locations including the Suisun City Fire Station, 621 Pintail Drive, Suisun City, CA, and the Suisun City Senior Center, 318 Merganser Drive, Suisun City, CA.



Pedro "Pete" M. Sanchez, Mayor  
Lori Wilson, Mayor Pro-Tem  
Jane Day  
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First and Third Tuesday  
Every Month

**A G E N D A**

**REGULAR MEETING OF THE  
SUISUN CITY COUNCIL**

**SUISUN CITY COUNCIL ACTING AS SUCCESSOR AGENCY TO THE  
REDEVELOPMENT AGENCY OF THE CITY OF SUISUN CITY,**

**AND HOUSING AUTHORITY**

**TUESDAY, MARCH 17, 2015**

**7:00 P.M.**

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**SUISUN CITY COUNCIL CHAMBERS -- 701 CIVIC CENTER BOULEVARD -- SUISUN CITY, CALIFORNIA**

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**TELECONFERENCE NOTICE**

*Pursuant to Government Code Section 54953, Subdivision (b), the following Council/Successor Agency/Housing Authority includes teleconference participation by Councilmember Jane Day from: 301 Morgan Street, Suisun City, CA 94585.*

(Next Ord. No. – 730)

(Next City Council Res. No. 2 015 – 27)

Next Suisun City Council Acting as Successor Agency Res. No. SA2015 – 01)

(Next Housing Authority Res. No. HA2015 – 02)

**ROLL CALL**

Council / Board Members

Pledge of Allegiance

Invocation

**PUBLIC COMMENT**

*(Requests by citizens to discuss any matter under our jurisdiction other than an item posted on this agenda per California Government Code §54954.3 allowing 3 minutes to each speaker).*

**REPORTS: (Informational items only.)**

1. Mayor/Council - Chair/Boardmembers
2. City Manager/Executive Director/Staff
  - Status of Dredging Program – (Jessop)

DEPARTMENTS: AREA CODE (707)

ADMINISTRATION 421-7300 ■ PLANNING 421-7335 ■ BUILDING 421-7310 ■ FINANCE 421-7320

FIRE 425-9133 ■ RECREATION & COMMUNITY SERVICES 421-7200 ■ POLICE 421-7373 ■ PUBLIC WORKS 421-7340

SUCCESSOR AGENCY 421-7309 FAX 421-7366

**PRESENTATIONS/APPOINTMENTS**

*(Presentations, Awards, Proclamations, Appointments).*

3. Presentation of a Proclamation to Michael Phillips, General Manager, Suisun City Walmart in Recognition of Suisun City Walmart Grand Opening.
4. Introduction of new Suisun City Public Works Department Contract Engineer Dayne Johnson, PE, from BKF Engineering – (Kasperson).

**CONSENT CALENDAR**

*Consent calendar items requiring little or no discussion may be acted upon with one motion.*

**City Council**

5. Council Adoption of Resolution No. 2015 - \_\_\_: Accepting the Walters Road-Pintail Drive Rehabilitation Project as Complete, and Authorizing the City Manager to Record the Notice of Completion for the Project – (Kasperson)
6. Council Adoption of Resolution No. 2015-\_\_\_: Accepting the Comprehensive Annual Financial Report and Report on Federal Awards in Accordance with OMB Circular A-133 for Fiscal Year 2013-14 – (Anderson/Luna)

**Joint City Council / Suisun City Council Acting as Successor Agency/Housing Authority**

7. Council/Agency/Authority Approval of the Minutes of the Regular and/or Special Meetings of the Suisun City Council, Suisun City Council Acting as Successor Agency, and Housing Authority held on February 3, 2015, February 17, 2015, and March 3, 2015 – (Hobson)
8. Council/Agency Approval of the February 2015 Payroll Warrants in the amount of \$358,373.03. Council/Agency Approval of the February 2015 Payable Warrants in the amount of \$748,135.64 – (Finance)

**GENERAL BUSINESS****City Council**

9. Council Adoption of Resolution No. 2015-\_\_\_: Approving a Priority List of 2015 City Events with Associated Costs to be Submitted to the Suisun City Community Services Foundation for Funding– (Jessop).

**PUBLIC HEARINGS****ADJOURNMENT**

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Office of the Mayor

Suisun City, California

# Proclamation



**WHEREAS**, Walmart Stores, Inc. is an American multinational retail corporation with over 10,000 stores in 27 countries with over 2.2 million associates serving over 245 million customers each week; and

**WHEREAS**, the long-awaited grand opening of Walmart in Suisun City on March 25, 2015 brings an important business to the City of Suisun City and a valued partner to our community; and

**WHEREAS**, the new store will create approximately 300 local jobs and generate significant ongoing revenues for the City's coffers so that community services do not have to be further reduced; and

**WHEREAS**, Walmart will provide Suisun City residents the opportunity to shop and work where they live, while drawing outside residents to Suisun City to do the same; and

**WHEREAS**, the opening of this new Walmart Supercenter not only expands the shopping convenience of Suisun City residents to include general merchandise, apparel, grocery, pharmacy, optical, garden and hardware, it allows sales taxes paid by Suisun City residents to stay in Suisun City and provide services to Suisun City residents; and

**WHEREAS**, after many, many, many years, we are excited and proud to see this project come to fruition as Suisun City's Walmart Supercenter.

**NOW, THEREFORE, BE IT RESOLVED, THAT I**, Pete Sanchez, by virtue of the authority vested in me as Mayor of the City of Suisun City, welcome Walmart to our community and recognize them for their significant investment in our community and their contribution to the City's economic well-being.

*In witness whereof, I have hereunto set my hand and caused this seal to be affixed.*

ATTEST \_\_\_\_\_

DATE \_\_\_\_\_

1971

## AGENDA TRANSMITTAL

**MEETING DATE:** March 17, 2015

**CITY AGENDA ITEM:** Council Adoption of Resolution No. 2015-\_\_\_: Accepting the Walters Road-Pintail Drive Rehabilitation Project as Complete, and Authorizing the City Manager to Record the Notice of Completion for the Project.

**FISCAL IMPACT:** A total of \$574,000 has been appropriated for the Walters Road-Pintail Drive Rehabilitation Project in the FY 2014-15 budget. The final contract amount of \$428,364.41 includes the original contract amount of \$391,561.37 and \$36,890.93 in change orders. The remaining funds in this Project budget were approved by Council to be used on extending the Project in a second phase that covered asphalt repairs of Walters Road from Petersen Road to Highway 12. Phase 2 was bid and awarded as a separate contract that will come back to Council at a later date for a separate Notice of Completion of that contract.

**STAFF REPORT:** On August 18, 2009, the City Council awarded MCK Services the contract for the Walters Road-Pintail Drive Rehabilitation Project (Project).

This Project provided for roadway rehabilitation of a portion of Walters Road between Petersen Road and Bella Vista Drive. The contract included roadway rehabilitation of a portion of Walters Road between Petersen Road and Bella Vista Drive. The Project included repairs of road base failure, of tree root damage to curb and street sections as well as the upgrading of pedestrian curb ramps and truncated dome panels along Walters Road. An overlay was completed from Petersen Road to the intersection at Montebello Drive and Mammoth Drive.

MCK Services has completed the work specified in the contract and it is appropriate to accept the contract as complete. By approving the attached resolution, the City Council accepts the Project as complete and authorizes the City Manager to sign the Notice of Completion for the Project and have it recorded.

**RECOMMENDATION:** It is recommended that the City Council Adopt Resolution No. 2015-\_\_\_: Accepting the Walters Road-Pintail Drive Rehabilitation Project as Complete, and Authorizing the City Manager to Record the Notice of Completion for the Project.

### ATTACHMENTS:

1. Resolution No. 2015-\_\_\_: Accepting the Walters Road-Pintail Drive Rehabilitation Project as Complete, and Authorizing the City Manager to Record the Notice of Completion for the Project.
2. Notice of Completion.

**PREPARED BY:**

**REVIEWED/APPROVED BY:**

Lee Braddock Evans, Associate Engineer / Project Manager  
 Daniel Kasperson, Building & Public Works Director  
 Suzanne Bragdon, City Manager

**RESOLUTION NO. 2015 - \_\_\_\_**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SUISUN CITY  
ACCEPTING THE WALTERS ROAD-PINTAIL DRIVE REHABILITATION PROJECT  
AS COMPLETE, AND AUTHORIZING THE CITY MANAGER TO RECORD THE  
NOTICE OF COMPLETION FOR THE PROJECT**

**WHEREAS**, on August 19, 2014, the Suisun City Council awarded MCK Services the contract for Walters Road-Pintail Drive Rehabilitation Project (Project); and

**WHEREAS**, the contract included roadway rehabilitation of a portion of Walters Road between Petersen Road and Bella Vista Drive. The Project included repairs of road base failure, of tree root damage to curb and street sections as well as upgrading of pedestrian curb ramps and truncated dome panels along Walters Road. An overlay was completed from Petersen Road to the intersection at Montebello Drive and Mammoth Drive.

**WHEREAS**, MCK Services has completed all work under the contract for the Project and is ready to receive a Notice of Completion.

**NOW, THEREFORE, BE IT RESOLVED**, that the City Council of the City of Suisun City does hereby accept the Walters Road-Pintail Drive Rehabilitation Project as completed, and authorizes the City Manager to take such measures as necessary to execute the Notice of Completion.

**PASSED AND ADOPTED** at a Regular Meeting of the City Council of the City of Suisun City duly held on Tuesday, the 17<sup>th</sup> of March, 2015, by the following vote:

<b>AYES:</b>	Councilmembers:	_____
<b>NOES:</b>	Councilmembers:	_____
<b>ABSENT:</b>	Councilmembers:	_____
<b>ABSTAIN:</b>	Councilmembers:	_____

**WITNESS** my hand and the seal of the City of Suisun City this 17<sup>th</sup> of March 2015.

\_\_\_\_\_  
Linda Hobson, CMC  
City Clerk

WHEN RECORDED MAIL TO:

Name Public Works Department  
Street CITY OF SUISUN CITY  
Address 701 CIVIC CENTER BLVD.  
City & SUISUN CITY, CA 94585  
State, Zip

SPACE ABOVE THIS LINE FOR RECORDER'S USE

No Fee, per code 27283

NOTICE OF COMPLETION

A.P.N. \_\_\_\_\_

Notice is hereby given that:

1. The undersigned is owner of the interest or estate stated below in the property hereinafter described.
2. The full name of the undersigned is City of Suisun City
3. The full address of the undersigned is 701 Civic Center Blvd.  
Suisun City, CA 94585
4. The nature of the title of the undersigned is: In fee. \_\_\_\_\_  
(If other than fee, strike "In fee" and insert, for example, "purchaser under contract of purchase," or "lessee.")
5. The full names and full addresses of all persons, if any, who hold title with the undersigned as joint tenants or as tenants in common are: **NONE**

NAMES

ADDRESSES

\_\_\_\_\_  
\_\_\_\_\_

6. The names of the predecessors in the interest of the undersigned, if the property was transferred subsequent to the commencement of the work of improvement herein referred to: **NONE**

NAMES

ADDRESSES

\_\_\_\_\_  
\_\_\_\_\_

(If no transfer made, insert "none.")

7. A work of improvement on the property hereinafter described was completed on February 17, 2015
8. The name of the contractor, if any, for such work of improvement was MCK Services Inc.

(If no contractor for work of improvement as a whole, insert "none.")

9. The property on which said work of improvement was completed is in the City of Suisun City, County of Solano, State of California, and is described as follows:  
Walters Road Pavement Project, Federal Contract Numbers: STPL-5032(028)

\_\_\_\_\_  
\_\_\_\_\_

10. The street address of said property is Walters Road from Petersen Road to Bella Vista Drive.

\_\_\_\_\_  
\_\_\_\_\_

11. I declare under penalty of perjury the foregoing is true and correct.

Signature of  
owner named  
in paragraph 2

Dated: \_\_\_\_\_

By Suzanne Bragdon, City Manager



## AGENDA TRANSMITTAL

**MEETING DATE:** March 17, 2015

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**CITY AGENDA ITEM:** Council Adoption of Resolution No. 2015-\_\_\_\_: Accepting the Comprehensive Annual Financial Report and Report on Federal Awards in Accordance with OMB Circular A-133 for Fiscal Year 2013-14.

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**FISCAL IMPACT:** There would be no fiscal impact associated with the adoption of the proposed Resolution.

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**STAFF REPORT:** The outside auditor firm of Vavrinek, Trine, Day & Co., LLP (VTD) has completed its fieldwork and has provided the City with the necessary adjustments to the general ledger. The accompanying packet, *Comprehensive Annual Financial Report (CAFR)* summarizes the results of operations for all Funds for the Fiscal Year ending June 30, 2014. **VTD has determined that the City has a clean audit report.**

This City has completed in full the implementation of the GASB 34 in this report. With this implementation, the financial report contains two statements, the Government-Wide Financial Statements and the Fund Financial Statements.

The Government-Wide Financial Statements are designed to provide readers with a broad overview of the City's finances. As of June 30, 2014, the City's assets were \$197 million, its liabilities were \$6 million, and its net position was \$191 million, as illustrated on page 19 of the financial report. This represents a decrease of \$1.6 million in net position over the prior fiscal year. The decrease can be mainly attributed to the asset depreciation net of capital asset additions and the General Fund's negative change in fund balance.

The Fund Financial Statements focus on short-term inflows and outflows of spendable resources and the remaining yearend balances available for spending. This information is useful in evaluating the City's near-term financing requirements.

As shown on page 27 of the CAFR, the General Fund balance decreased by \$462,292 for FY 2013-14. The decrease represents the structural deficit brought by the dissolution of the Redevelopment Agency.

The small favorable variance in expenditures was mostly due to cost savings in General Government and Community Development. A summary of these variances is presented on the following page.

---

**PREPARED BY:**  
**REVIEWED BY:**  
**APPROVED BY:**

Elizabeth N. Luna, Accounting Services Manager  
 Ronald C. Anderson, Jr. Assistant City Manager  
 Suzanne Bragdon, City Manager

**Fiscal Year 2013-14 General Fund – Revenues and Expenditures**

	<b>Final Budget</b>	<b>Actual</b>	<b>Difference</b>
Taxes - Property	1,189,800	1,278,504	88,704
Taxes - Transient Occupancy	222,900	257,453	34,553
Sales Tax	1,242,000	1,278,473	36,473
Other Intergovernmental Revenues	1,597,500	1,721,848	124,348
Building Permits & Licenses	1,134,500	1,343,325	208,825
Investment Earnings	87,000	61,737	(25,263)
Charges for Services, Fines & etc.	2,267,300	2,396,709	129,409
Miscellaneous	51,900	28,593	(23,307)
<b>Total Revenues</b>	<b>7,792,900</b>	<b>8,366,642</b>	<b>573,742</b>
<b>Total Expenditures</b>	<b>9,668,300</b>	<b>9,304,015</b>	<b>364,285</b>
<b>Other Financing Sources/(Uses)</b>	<b>366,900</b>	<b>475,081</b>	<b>108,181</b>
<b>Total</b>	<b>(1,508,500)</b>	<b>(462,292)</b>	<b>1,046,208</b>

The General Fund ended the year with a Fund Balance of \$3,160,784. With the implementation of GASB 54 –Governmental Fund Type Definitions, you can see on page 23 of the CAFR, the fund balances are categorized according to the new standard. The \$59,073 committed fund balance represents the amount transferred from Redevelopment Agency to fund the remaining Developer Loan Agreement with Main Street West.

The Statement of Revenues, Expenditures, and Changes in Fund Balance for the City’s major funds are illustrated, starting on page 25 of the financial report. Individual financial statements for the City Funds may be reviewed in the *Comprehensive Annual Financial Report* beginning on page 81. The former Redevelopment Agency financial information is now classified as a Private Trust Fund, statements can be found in page 37-38.

**Report on Federal Awards**

Also attached is a copy of the Report on Federal Awards in Accordance with OMB Circular A-133 for FY 2013-14. The report analyzes the City/Agency/Authority compliance with OMB Circular A-133 regarding federally funded programs of the City/Agency/Authority. These include police grants, street improvement grants, capital improvement grants, and Section 8 housing grants.

There was no deficiency noted for FY 2013-14.

The City staff implemented controls and procedures to ensure compliance with requirements set out in the OMB Circular A-133 Compliance Supplement as they relate to reporting. For the June 30, 2014 report, the City was able to meet the deadline requirement as it relates to federal reporting.

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**RECOMMENDATION:** It is recommended that City Council review the material and adopt Resolution No. 2015-\_\_\_\_: Accepting the Comprehensive Annual Financial Report and Report on Federal Awards in Accordance with OMB Circular A-133 for Fiscal Year 2013-14.

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**ATTACHMENTS:**

1. Resolution No. 2015-\_\_\_\_: Accepting the Comprehensive Annual Financial Report and Report on Federal Awards in Accordance with OMB Circular A-133 for Fiscal Year 2013-14.
2. Comprehensive Annual Financial Report for FY 2013-14\*
3. Report on Federal Awards in Accordance with OMB Circular A-133 for FY 2013-14.\*

\*Due to size, these attachments are available for review in the City Manager's Office.

RESOLUTION NO. 2015-\_\_\_

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**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SUISUN CITY  
ACCEPTING THE COMPREHENSIVE ANNUAL FINANCIAL REPORT  
AND THE REPORT ON FEDERAL AWARDS IN ACCORDANCE WITH  
OMB CIRCULAR A-133 FOR FISCAL YEAR 2013-14**

**WHEREAS**, the City of Suisun City endeavors to manage its financial affairs in a prudent and professional manner, consistent with Generally Accepted Accounting Practices; and

**WHEREAS**, an annual audit conducted by outside auditors is an essential method to ensure we meet this goal of fiscal prudence; and

**WHEREAS**, the accounting firm of Vavrinek, Trine, Day & Co., LLP conducted the audit and concluded that the City’s financial statements “present fairly in all material respects the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the City of Suisun City, California, as of June 30, 2014”; and

**WHEREAS**, the City of Suisun City’s Comprehensive Annual Financial Report and the Report on Federal Awards in Accordance with OMB Circular A-133 for the fiscal year ending June 30, 2014, was presented to the City Council for its review and consideration.

**NOW, THEREFORE, BE IT RESOLVED** that the City Council of Suisun City hereby accepts the Comprehensive Annual Financial Report and the Report on Federal Awards in Accordance with OMB Circular A-133 for Fiscal Year 2013-14.

**PASSED AND ADOPTED** at a Regular Meeting of the City Council of the City of Suisun City held on Tuesday the 17<sup>th</sup> day of March 2015 by the following vote:

**AYES:** Councilmembers: \_\_\_\_\_  
**NOES:** Councilmembers: \_\_\_\_\_  
**ABSENT:** Councilmembers: \_\_\_\_\_  
**ABSTAIN:** Councilmembers: \_\_\_\_\_

**WITNESS** my hand and the seal of said City this 17<sup>th</sup> day of March 2015.

\_\_\_\_\_  
Donna Pock, CMC  
Deputy City Clerk



# Comprehensive Annual Financial Report

**FISCAL YEAR ENDED JUNE 30, 2014**



# **Comprehensive Annual Financial Report**

**FISCAL YEAR ENDED JUNE 30, 2014**

**Prepared by the  
Department of Administrative Services**



CITY OF SUISUN CITY, CALIFORNIA

Comprehensive Annual Financial Report  
For the Year Ended June 30, 2014

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CITY OF SUISUN CITY, CALIFORNIA

Comprehensive Annual Financial Report  
For the Year Ended June 30, 2014

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**CITY OF SUISUN CITY, CALIFORNIA**

**Comprehensive Annual Financial Report  
For the Year Ended June 30, 2014**

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Pedro "Pete" M. Sanchez, Mayor  
Lori Wilson, Mayor Pro-Tem  
Jane Day  
Michael J. Hudson  
Michael A. Segala

First and Third Tuesday  
Every Month



## CITY OF SUISUN CITY

701 Civic Center Blvd.  
Suisun City, California 94585  
Incorporated October 9, 1868

February 21, 2015

To Honorable Mayor Pete Sanchez  
To Honorable Members of the City Council  
Citizens of the City of Suisun City, California

Ladies and Gentlemen:

The Comprehensive Annual Financial Report (CAFR) with the independent auditor's report of the City of Suisun City for the fiscal year ended June 30, 2014 (FY 2013-14) is hereby submitted. The report is submitted in compliance with California Government Code Sections 25250 and 25253. The Administrative Services Department prepared the CAFR in conformance with the principles and standards for financial reporting set forth by the Government Accounting Standards Board (GASB).

Responsibility for both the accuracy of the data, and the completeness and fairness of the presentation, including all disclosures, rests with the City management. To the best of our knowledge and belief, the enclosed data are accurate in all material respects and are reported in a manner designed to present fairly the financial position and results of operations of the various funds of the City. All disclosures necessary to enable the reader to gain an understanding of the City's financial activities have been included. Please read this in conjunction with the Management's Discussion and Analysis of the City of Suisun City's financial activities and performance for the fiscal year ended June 30, 2014, which can be found immediately following the report of the independent auditors.

The City is required to undergo an independent, annual single audit in conformity with the provisions of the Single Audit Act of 1996 and the U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Information related to this independent, single audit, including a schedule of expenditures of federal awards is included in a separately issued report.

The City of Suisun City provides a full range of services including police protection, fire protection, planning, building inspection, parks and recreation facilities and services, construction and maintenance of streets, public buildings, and other infrastructure. The City Council serves as the Successor Agency to the Redevelopment Agency of the City of Suisun City. The City Council also serves as a governing body to the Housing Authority of the City of Suisun City, and various special assessment districts, and these activities are included in the City's financial statements as part of the reporting entity.

### KEY FINANCIAL REPORT SECTIONS

The **Introductory Section** includes information about the organizational structure of the City, the City's economy, major initiatives, status of City services, and cash management.

The **Financial Section** includes the Management's Discussion and Analysis (MD&A), Basic Financial Statements which include the government-wide financial statements that report on all City financial operations, and also include fund financial statements that present information for all City funds. The independent auditor's report on the Basic Financial Statements is also included.

The **Statistical Section** includes up to ten years of historical financial data and miscellaneous economic information that conforms to GASB standards for reporting.

## **ECONOMIC CONDITION AND OUTLOOK**

A small community of approximately 29,000 residents, Suisun City is situated midway between San Francisco and Sacramento in Central Solano County. The Old Town section of the City is located on the Suisun Channel, which empties into the Suisun and Grizzly Bays, the connecting point for the Sacramento River and the San Francisco Bay.

The City was first settled in 1848 and grew during the California Gold Rush as a trading route between the foothills of the Sierra Nevada and the San Francisco Bay Area. The town prospered and remained the bustling hub of agricultural Solano County until Interstate 80 opened in the 1960's, effectively switching commercial traffic away from the railroad and the waterfront area, and into nearby Fairfield.

Solano County Economic Forecast Highlights include:

- Employment will increase by 2.0 percent in 2014. Between 2014 and 2019, the annual growth rate is expected to average 1.7 percent per year.
- Population is expected to grow 0.8 percent in 2014. Annual growth in the 2014 to 2019 period is forecast to average 0.8 percent per year.
- Net migration will remain positive over the forecast period. From 2014 to 2019, an average of 1,800 net migrants will enter the county each year.
- Between 2014 and 2019, the largest employment increases will occur in education and healthcare (+2,900 jobs), professional and business services (+2,100 jobs), construction (+1,900 jobs), and wholesale and retail trade (+1,400 jobs). Together, these sectors will account for 74 percent of net job creation in the county.
- Total taxable sales adjusted for inflation, are expected to increase by an average of 2.9 percent per year during the 2014 to 2019 period.
- Real per capita income is forecast to rise by 3.5 percent in 2014. Between 2014 and 2019, real per capita incomes grow an average of 1.9 percent per year.

Source: [http://www.dot.ca.gov/hq/tpp/offices/eab/socio\\_economic\\_files/2014/Solano.pdf](http://www.dot.ca.gov/hq/tpp/offices/eab/socio_economic_files/2014/Solano.pdf)

Between 1989 and 2012, the City implemented an aggressive redevelopment program centered on the Old Town Waterfront and Historic Main Street Shopping District. After decades of isolation, the waterfront is once again accessible to the general public via a new Public Marina, Public Promenade, Harbor Square Plaza and the Hampton Inn (Waterfront Hotel). The channel was deepened to allow boating excursions from the San Francisco Bay and the Sacramento Delta.

The continuing challenge that the City faces is how to generate ongoing sources of General Fund revenue to pay for core services that include police, fire, streets, facility maintenance, graffiti removal, youth services, senior services, and recreation and community services. Based on the FY 2014-15 Annual Budget, ongoing expenditures are projected to exceed ongoing revenues by resulting in a structural operating deficit of about \$760,000. The overall budget is still balanced through the use of reserves to cover the structural deficit. Looking ahead, it is anticipated that both the strengthening economy and the ongoing revenues generated by the Walmart Supercenter expected to open by April 2015, will erase the structural deficit.

The dissolution of the Redevelopment Agencies in California took effect on February 1, 2012, as part of the state legislature's budget balancing solution. The State Controller's Office completed the Asset Transfer Review in February 2014. The City will comply with all findings of the Asset Transfer Review except for the assets that are subject to the pending lawsuit with the State Department of Finance (DOF). As of this writing, the City's lawsuit against the DOF has still not been resolved with \$1.75 million at risk .

Based on the fiscal year 2014-15 budget, the emergency reserve is at \$16.89% of operating expenditure budget or about \$1.75 million. This is approximately 3% less than the Council's adopted reserve policy of 20%. The immediate fiscal situation will become even more challenging if the City loses its lawsuit against the State, though options to pay the \$1.75 million back over time would ease the financial impact the on General Fund.

In spite of the ongoing economic challenge, the City has managed to continue on a path consistent with the City Council's commitments and goals. The project highlights include:

- Completion of the Grizzly Island Bike Trail funded by Federal and State grants.
- Train Depot Improvement project is ongoing.
- 4<sup>th</sup> of July event to continue using prior year event proceeds
- Upgrade of maintenance assessment district's landscape sprinkler controllers

The full detail of project highlights in FY 2013-14 can be found under the Management's Discussion and Analysis section of this report.

## **MAJOR INITIATIVES**

In terms of financial challenges, there are still a number of unknowns that the City is dealing with. As mentioned earlier, the process of unwinding redevelopment agency is not yet complete with about \$1.75 million still at risk. The good news is that for the first time in many years, the City is expected to see some improvement in its revenue collection including modest increase in property taxes.

The city employees, management and executive management team have pulled together to find solutions that are consistent with the policy directives of the City Council. Among the initiatives taken into consideration for the FY 2014-15 budget were as follows:

- Continue with temporary salary reductions of 2.5% for all employees.
- Continue with the selective hiring freeze by requiring Council approval prior to filling any vacancy.
- Administer the BayREN grant on behalf of the County will offset General Fund personnel costs of about \$50,000.
- Watching the reserves carefully as we anticipate the fiscal impact of Walmart in our City.
- Initiate the process of refunding the Redevelopment Agency Bonds which is expected to provide roughly \$100,000 revenue to the General Fund in form of property taxes in the future years.

## **FINANCIAL INFORMATION**

### **General Controls**

Management of the City of Suisun City is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the City are protected from loss, theft or misuse, as well as to ensure that adequate accounting data are compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles. The internal control structure is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that (1) the cost of a control should not exceed the benefits likely to be derived and (2) the valuation of costs and benefits requires estimates and judgments by management.

### **Budgeting Controls**

The City of Suisun City maintains budgetary controls to ensure compliance with legal provisions embodied in the appropriated annual budget approved by the City Council. Activities of the General Fund, special revenue funds, debt service funds, and internal service funds are included in the appropriated annual budget. The level of budgetary control, that is the level at which expenditures cannot legally exceed the appropriated amount is the fund level.

Only the City Council has the authority to increase total appropriations to departments within funds subject to the appropriation limits established by State law. The City Council did approve supplemental appropriation increases during the year. Encumbrance accounting, a system where unperformed contracts and commitments to purchase are recorded against appropriations, is not used by the City. As demonstrated by the statements and schedules included in the financial section of this report, the City continues to meet its responsibility for sound financial management.

### **Fiscal Management**

It is the City's policy to minimize the subsidization by the general taxpayer of the costs of services provided to the public that are of specific benefit, rather than general benefit.

In addition, community facilities districts (CFD), maintenance assessments districts (MAD), and a parking assessment district (PAD) are used to offset 100 percent of zone costs for maintenance of public improvements that serve new developments, and 80 percent of eligible general City services allocable to new developments.

Consistent with the State Constitution, charges for services will not exceed the cost reasonably borne to deliver those services. Costs reasonably borne may include direct and in-direct costs.

Whenever required by bond indentures, the City will determine whether debt service coverage ratios are being met. Whenever coverage ratios are not being met, the staff will recommend rate increases or expenditure reductions or some combination of the two in order to meet coverage ratios.

## **OTHER INFORMATION**

### **Independent Audit**

The City Council requires an annual audit of the financial records and transactions of the City be made by an independent certified public accounting firm selected by the City Council. This requirement has been complied with and the independent auditor's report of Vavrinek, Trine, Day & Co., LLP, Certified Public Accountants is included in the financial section of this report.

## **Awards and Acknowledgements**

The Government Finance Officers Association (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City of Suisun City for its comprehensive annual financial report for the fiscal year ended June 30, 2013. This is the tenth straight year the City has received the award.

The Certificate of Achievement is a prestigious national award, recognizing conformance with the highest standards for preparation of state and local government financial reports. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current comprehensive annual financial report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

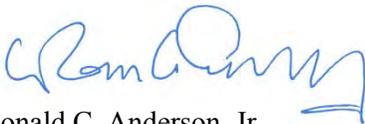
## **ACKNOWLEDGMENTS**

The preparation of this Comprehensive Annual Financial Report was made possible by the dedicated efforts of the entire staff of the Administrative Services Department. We would like to express our appreciation to all members of the department who assisted and contributed to the preparation of this report. We would also like to thank Vavrinek, Trine, Day & Co. for their invaluable professional support in the preparation of the CAFR. Finally, we want to thank the Mayor and the Councilmembers for their unfailing support for maintaining the highest standards of professionalism in the management of the City of Suisun City's finances.

Respectfully submitted,



Elizabeth N. Luna  
Accounting Services Manager



Ronald C. Anderson, Jr.  
Assistant City Manager/Administrative Services Director

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**PRINCIPAL OFFICIALS**

**CITY OF SUISUN CITY**

**JUNE 30, 2014**

**CITY COUNCIL**

Mayor	Pedro “Pete” Sanchez
Mayor Pro-Tem	Lori Wilson
Councilmember	Jane Day
Councilmember	Michael Hudson
Councilmember	Michael A. Segala

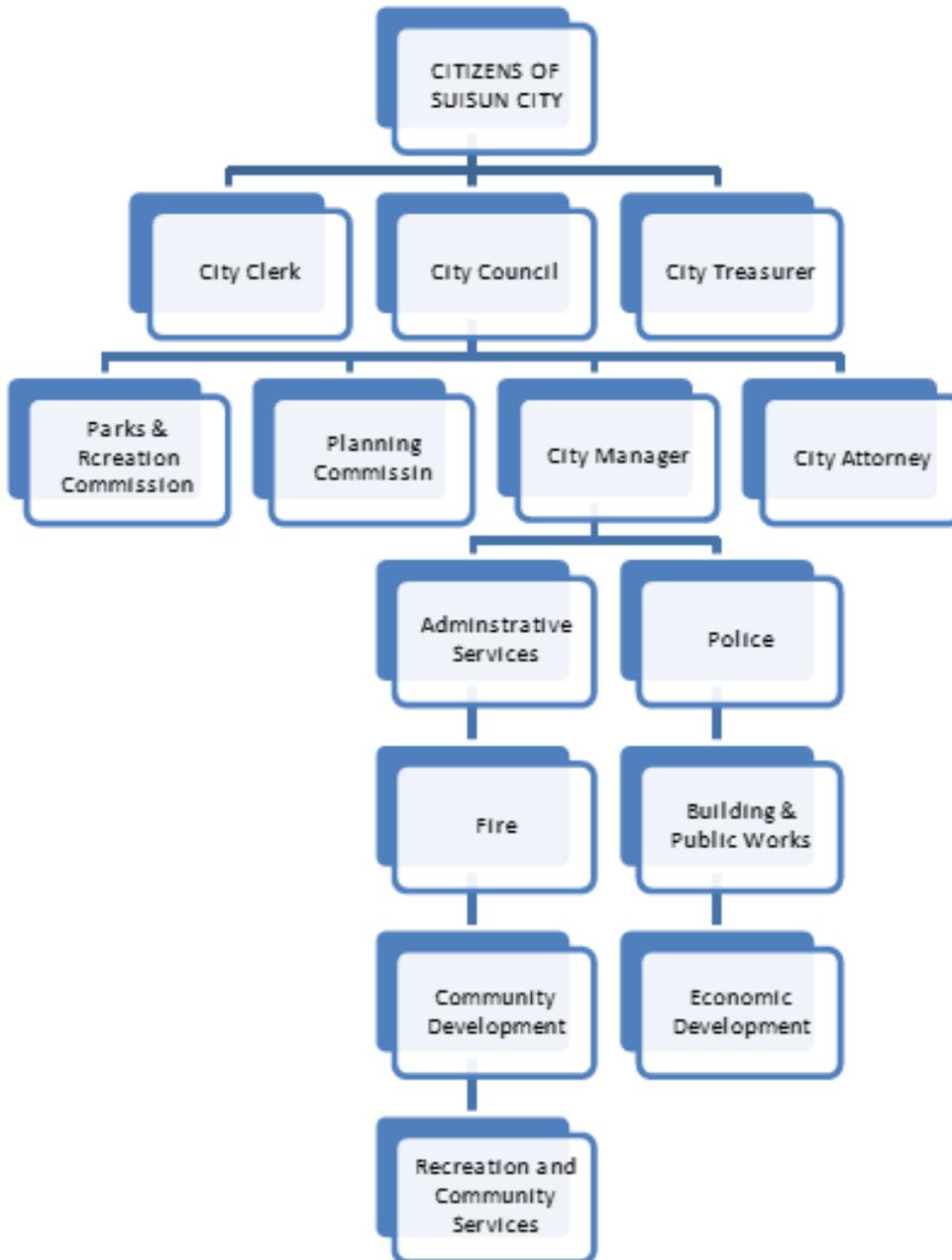
**ELECTED AND APPOINTED OFFICIALS**

City Manager	Suzanne Bragdon
City Clerk	Linda Hobson
City Treasurer	Michael McMurry

**ADMINISTRATIVE TEAM**

Assistant City Manager	Ronald C. Anderson Jr.
Building & Public Works Director	Dan Kasperson
Economic Development Director& Financial Services Manager	Jason Garben
Fire Chief	Michael O’Brien
Police Chief	Ed Dadisho
Public Work Director	Dan Kasperson
Recreation and Community Services Director	John “Mick” Jessop

# CITYWIDE ORGANIZATION



# Location Map





Government Finance Officers Association

**Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting**

Presented to

**City of Suisun City  
California**

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended

**June 30, 2013**

Executive Director/CEO



VAVRINEK, TRINE, DAY  
& COMPANY, LLP  
*Certified Public Accountants*

VALUE THE DIFFERENCE

## INDEPENDENT AUDITORS' REPORT

The Honorable Mayor and  
Members of the City Council  
City of Suisun City, California

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the City of Suisun City, California (the "City"), as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

### ***Management's Responsibility for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### ***Auditors' Responsibility***

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### ***Opinions***

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the City, as of June 30, 2014, and the respective changes in financial position, and, where applicable, cash flows thereof and the respective budgetary comparison for the General Fund and major special revenue funds for the year then ended in conformity with accounting principles generally accepted in the United States of America.

### ***Emphasis of Matter***

As described in Note 1 to the financial statements, the City adopted new accounting guidance, GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*, as of July 1, 2013. Our opinion is not modified with respect to this matter.

### ***Other Matters***

#### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

#### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's financial statements as a whole. The introductory section, combining and individual nonmajor fund financial statements and schedules, and statistical section, are presented for purposes of additional analysis and are not a required part of the financial statements.

The combining and individual non-major fund financial statements and schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

### ***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated February 21, 2015, on our consideration of the City's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

*Varrinek, Trine, Day & Co., LLP.*

Pleasanton, California  
February 21, 2015

**City of Suisun City**  
**Management's Discussion and Analysis**

This is management's discussion and analysis of the City of Suisun City's financial activities and performance for the fiscal year ended June 30, 2014. Please read this in conjunction with the transmittal letter that can be found in the introductory section at the front of this report, as well as with the City's financial statements that follow this discussion and analysis.

***FINANCIAL HIGHLIGHTS***

**Government-Wide Financial Statements**

- On December 29, 2011, the California Supreme Court upheld that Assembly Bill X1 26 was constitutional. Assembly bill X1 26 dissolved redevelopment agencies and redirected their property tax revenues. This report contains information relating to the dissolution of the former RDA funds.
- The Government-Wide Statement of Net Position, appearing as the first statement of the Basic Financial Statements and summarized in this Management Discussion and Analysis, shows the City's assets to be \$197.3 million, liabilities of \$6.2 million, and net position of \$191.1 million.
- Net position, as measured in the government-wide financial statements, decreased by \$1.6 million. The decrease in net position can be mainly attributed to the asset depreciation net of capital asset additions and the General Fund's negative change in fund balance.
- The City's long-term debt as of June 30, 2014 is about \$3.8 million. This amount only represents the City's outstanding debt.
- Of the total net position, close to \$5.2 million is unrestricted and thus may be used to meet the City's ongoing operations.

**Governmental Funds Financial Statements**

- As of the close of fiscal year 2014, the City's governmental funds reported a combined ending fund balance of \$25.6 million, an increase of \$1.2 million for the year ending June 30, 2014. The detailed components of Revenues and Expenditures can be found in the accompanying Statement of Revenues, Expenditures and Changes in Fund Balances on page 25.
- The core operations of the City are accounted for in the General Fund, and the General Fund balance is a key measure of the financial health of the City. As of June 30, 2014, the General Fund, fund balance was \$3,160,784, a net decrease of \$462,292 over the balance at June 30, 2013. The decrease represents a structural deficit that was expected as a strategy has been in place to utilize reserves during the economic downturn in place of future revenues projected from new development projects that will result in increased revenues for the City's general fund.
- The \$4.8 million fund balance in the Off-site Street Improvement Special Revenue is for citywide street improvement projects.
- The Redevelopment Housing Set-Aside Special Revenue activity was transferred to the Housing Authority during the RDA dissolution. The \$9.8 million fund balance in Housing Authority Special Revenue is being held for low and moderate income housing projects. However, \$8.8 million of the fund balance is nonspendable, which includes an advance of \$6.9 million to the former Redevelopment Agency and \$1.9 million is a Note Receivable due from Bay Homes Corporation.

**City of Suisun City**  
**Management's Discussion and Analysis**

- The Housing Authority Choice Voucher has a restricted fund balance of \$182,806. This program is funded by the federal government.
- The Municipal Facilities and Equipment Fund have a negative fund balance of \$165,153. However, the fund has a deferred inflow of resources totaling to approximately \$5.5 million. This amount represents the total receivable from the Successor Agency arising from a reimbursement agreement between the City and the Redevelopment Agency on the 2004 Certificate of Participation Bonds.
- All Other Non-Major Funds have a total fund balance of about \$7.8 million as of June 30, 2014.

**FY 2013-2014 Project Highlights**

- 4<sup>th</sup> OF JULY EVENT – The monies raised from prior years has successfully funded the July 4, 2013 event. This funding strategy will continue in future years.
- TRAIN DEPOT IMPROVEMENT PROJECT – This project will perform multiple improvements to the Train Depot building and surrounding site area. There are numerous grant funds that are being pooled together to accomplish this project. The City will use OSSIP funds for any required matching grant funds. The preliminary design was completed during FY2012-13. The project budget is \$700,100.
- GRIZZLY ISLAND BIKE TRAIL PHASE 1 – This project spanned multiple fiscal years and was completed in FY2013-14. This project created a paved Safe Route to School along the south side of Highway 12 between Marina Blvd. and Grizzly Island Road. This project was funded by the State of California and a Federal Grant totaling to \$2.1 million.
- MAINTENANCE ASSESSMENT DISTRICT'S LANDSCAPE UPGRADE – Upgraded multiple locations with SMART Controllers. SMART Controllers communicate with weather satellites to determine actual water needs for a given location. They are expected to reduce water usage by 10% to 20%. Installation was primarily in Maintenance Assessment Districts (MAD). Funding for parts and installation was through the MAD budget associated with the park where the controller was installed.

**OVERVIEW OF THE FINANCIAL STATEMENTS**

This discussion and analysis is intended to serve as an introduction to the City's financial statements. The City's financial statements consist of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the basic financial statements. This report also contains required and other supplementary information in addition to the basic financial statements themselves.

**Government-wide Financial Statements**

The government-wide financial statements consist of a Statement of Net Position and a Statement of Activities. These statements are designed to provide readers with a broad overview of the City's finances, in a manner similar to a private-sector business. They provide information about the activities of the City as a whole and present a longer-term view of the City's finances.

**City of Suisun City**  
**Management's Discussion and Analysis**

The Statement of Net Position presents information on all of the City's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City is improving or deteriorating.

The Statement of Activities presents information showing how the City's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses may be reported in this statement for some items that will only result in cash flows in future fiscal periods, such as revenues related to uncollected taxes and interest expense incurred but not paid.

**Fund Financial Statements**

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City, like other governmental entities, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. Funds of governmental entities can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

**Governmental funds**

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on (1) short-term inflows and outflows of spendable resources and (2) the remaining year-end balances available for spending. This information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to assist the reader with this comparison between governmental funds and governmental activities.

The City maintains a total of 94 individual governmental funds. Information is presented separately in the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances for funds that are considered to be major funds. Some funds were combined for external financial reporting purposes only.

**City of Suisun City**  
**Management's Discussion and Analysis**

**Governmental Funds**  
**Revenues, Expenditures and Other Changes in Fund Balances**  
**For the Fiscal Year Ended June 30, 2014**

	<b>General Fund</b>	<b>Other Major Funds</b>	<b>Non-Major Governmental Funds</b>	<b>Total Governmental Funds</b>
Revenues	\$ 8,366,642	\$ 3,923,856	\$ 6,228,221	\$ 18,518,719
Current expenditures	9,286,750	2,644,950	4,143,009	16,074,709
Capital outlay	17,265	20,665	256,386	294,316
Debt service	-	-	777,474	777,474
	<u>9,304,015</u>	<u>2,665,615</u>	<u>5,176,869</u>	<u>17,146,499</u>
Net transfers including sale of capital assets	475,081	(426,934)	(193,695)	(145,548)
Net change in fund balances	(462,292)	831,307	857,657	1,226,672
Fund balances, beginning of year	3,623,076	13,820,951	6,932,924	24,376,951
<b>Fund balances, end of year</b>	<u><u>\$ 3,160,784</u></u>	<u><u>\$ 14,652,258</u></u>	<u><u>\$ 7,790,581</u></u>	<u><u>\$ 25,603,623</u></u>

The focus of the City's governmental funds is to provide information on near-term inflows, outflows, and balances of resources that are available for spending. Such information is useful in assessing the City's financing requirements. In particular, unassigned fund balances may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

**Proprietary funds**

Proprietary funds have as their focus the determination of operating income or cost recovery. There are two types of proprietary funds: enterprise funds and internal service funds.

- Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The City has no enterprise funds.
- Internal service funds are used to accumulate and allocate costs internally among the City's various funds and departments.

**Fiduciary funds**

Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because those resources are not available to support the City's own programs. Accordingly, only assets and liabilities are reported for these funds. With the RDA dissolution and the City acting as the Successor Agency, the financial statement of the Successor Agency is shown as a separate private purpose trust fund. Please refer to page 37 for details. The major fiduciary fund under Agency Funds maintained by the City is the Suisun-Solano Water Agency Fund. Please refer to page 37 for details.

**City of Suisun City**  
**Management's Discussion and Analysis**

**Notes to the Financial Statements**

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements follow the basic financial statements.

**Required Supplementary Information**

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information such as this discussion and analysis and the City's budgetary comparison schedules for major special revenue funds.

**Other supplementary Information**

This includes a budgetary comparison schedule of all non-major funds.

**Statistical Section**

Presentations of financial information and non-financial information, and statistical tables for the last ten years are included in this section, as an aid to understanding and evaluating the overall operation and status of the City. Per Governmental Accounting Standards Board (GASB) Statement 44, financial trend information is provided under this section as applicable for up to the last ten years.

**City of Suisun City**  
**Management's Discussion and Analysis**

**GOVERNMENT-WIDE FINANCIAL ANALYSIS**

**Analysis of Net Position**

Net position is a measure of a government's financial position and, over time, a trend of increasing or decreasing net position is an indicator of the financial health of the organization. The City of Suisun's net position, exceeded liabilities by \$191,157,472. A schedule of net position is presented in the following table.

**Net Position**  
**June 30, 2014 and 2013**

	Governmental Activities		Total Percentage Change
	2014	2013	
Current and other assets	\$ 44,139,012	\$ 43,203,956	2%
Capital Assets	153,193,535	156,877,385	-2%
<b>Total Assets</b>	<b>197,332,547</b>	<b>200,081,341</b>	<b>-1%</b>
Current liabilities	2,381,975	2,824,557	-16%
Noncurrent liabilities	3,793,100	4,441,130	-15%
<b>Total Liabilities</b>	<b>6,175,075</b>	<b>7,265,687</b>	<b>-15%</b>
Net position:			
Net investment in capital assets	149,363,621	152,391,576	-2%
Restricted for:			
Debt service	353,851	308,496	15%
Housing programs	18,636,387	19,543,107	-5%
Special districts assessment	1,893,563	1,782,213	6%
Special projects and programs	14,010,813	13,105,493	7%
Sewer maintenance	1,721,022	1,558,953	10%
Total Restricted Net Position	36,615,636	36,298,262	1%
Unrestricted	5,178,215	4,125,816	26%
<b>Total Net Position</b>	<b>\$ 191,157,472</b>	<b>\$ 192,815,654</b>	<b>-1%</b>

Note: The numbers in 2013 includes reclassification of restricted net position in line with the 2014 classifications.

Net investment in capital assets (e.g., land, buildings, equipment and infrastructure) of \$149,363,621 represent the net book value of these assets less any outstanding debt used to acquire those assets. The infrastructure valuation study was completed in October 2007. The City uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Resources needed to repay the outstanding debt must be provided from other sources other than the related assets, because the capital assets themselves cannot be used to repay these debts.

Restricted net position of \$36.6 million represents resources that are subject to external restrictions on how they may be used. The \$5.2 million unrestricted net position consist mainly of \$3.2 million in general fund and \$2.0 million for all other funds to be used to finance the day-to-day operations without constraints established by debt covenants, enabling legislation, or other legal requirements.

**City of Suisun City**  
**Management's Discussion and Analysis**

Analysis of Changes in Net Position

The City's net position decreased by \$1.6 million during the current fiscal year. Information about changes in net position is presented in the summary table below:

**Activities and Changes in Net Position**  
**For the Fiscal Years Ended June 30, 2014 and 2013**

	Governmental Activities		Total Percentage Change
	2014	2013	
<b>Revenues:</b>			
Program revenues:			
Charges for services	\$ 9,164,053	\$ 8,078,603	13%
Operating grants & contributions	5,925,346	6,461,677	-8%
Capital grants & contributions	80,992	1,566,250	-95%
General revenues:			
Property Taxes	1,989,548	1,701,103	17%
Sales Tax	1,278,473	1,353,938	-6%
Investment earnings	194,665	96,508	102%
<b>Total revenues</b>	<b>18,633,077</b>	<b>19,258,079</b>	<b>-3%</b>
<b>Program expenses:</b>			
General government	4,692,789	5,149,804	-9%
Public safety	6,044,990	6,244,689	-3%
Public works	2,608,705	2,910,593	-10%
Highways and streets	2,610,362	2,812,778	-7%
Building Services	888,460	938,927	-5%
Culture & recreation	1,950,427	2,078,300	-6%
Community development	1,313,647	2,430,831	-46%
Interest on long-term debt	121,579	209,929	-42%
<b>Total program expenses</b>	<b>20,230,959</b>	<b>22,775,851</b>	<b>-11%</b>
<b>Change in net position</b>	<b>(1,597,882)</b>	<b>(3,517,772)</b>	<b>-55%</b>
Net position-Beginning	192,815,654	196,333,426	-2%
Cumulative effect of a change in accounting principle	(60,300)	-	
Net position-Beginning , restated	192,755,354	196,333,426	
<b>Net position - Ending</b>	<b>\$ 191,157,472</b>	<b>\$ 192,815,654</b>	<b>-1%</b>

**City of Suisun City**  
**Management's Discussion and Analysis**

The City generated a total of \$18.6 million in revenues and spent \$20.2 million in expenses. Net position decreased by \$1,658,182 due mainly to the following factors:

- The significant decrease in total revenue of about \$625,000 was brought mainly by the decrease in the capital grant contribution of approximately \$1.5 million and the increase in charges for services of approximately \$1.1 million in building permit and engineering fees from Wal-Mart construction.
- The total expenses have decreased by \$2.5 million or by 11%. As illustrated in the table above, the main cause of the decrease was in community development, prior year was higher due to recording of abandoned construction in progress projects to expenditures.
- An adjustment of \$60,300 from the net position beginning balance was pursuant to GASB 65.

***ANALYSIS OF MAJOR GOVERNMENTAL FUNDS***

**General Fund**

General Fund revenues of about \$8.4 million were generated. There is an increase of about \$536,000 from last year. The increase was mainly from \$151,000 in property tax revenue, \$104,000 in intergovernmental revenue and \$250,000 in charges for services.

General Fund expenditures of \$9.3 million were made. There is a decrease of about \$183,000 from last year. The decrease is a result of the continuing efforts by the City to limit its expenses while the revenue sources have not increased.

The General Fund balance at fiscal year-end was approximately \$3.2 million, consisting of \$3,518 nonspendable, \$59,073 committed for Main Street West Project, \$209,801 restricted as loan guarantee/collateral on Foster Boltz, Inc. restaurant loan. The unassigned fund balance as of June 30, 2014 is approximately \$2.9 million.

**Off-site Street Improvement Special Revenue Fund**

This fund accounts for Capital Improvement Fees generated by new development and expended on street improvement citywide. On June 30, 2014, the total fund balance reported is \$4,823,796.

**Housing Authority Special Revenue Fund**

This fund will account for the remaining RDA-Housing Set-Aside Special Revenue Fund after the dissolution of RDA. The total fund balance as of June 30, 2014 is \$9,810,809, however as mentioned earlier, \$1,914,503 is due from Bay Homes Corporation and \$6,901,505 is due from the former RDA.

**Housing Authority Choice Vouchers– Special Revenue Fund**

This fund is used to account for a federal funded program known as Housing Choice Vouchers for housing assistance. On June 30, 2014 the total restricted fund balance reported is \$182,806.

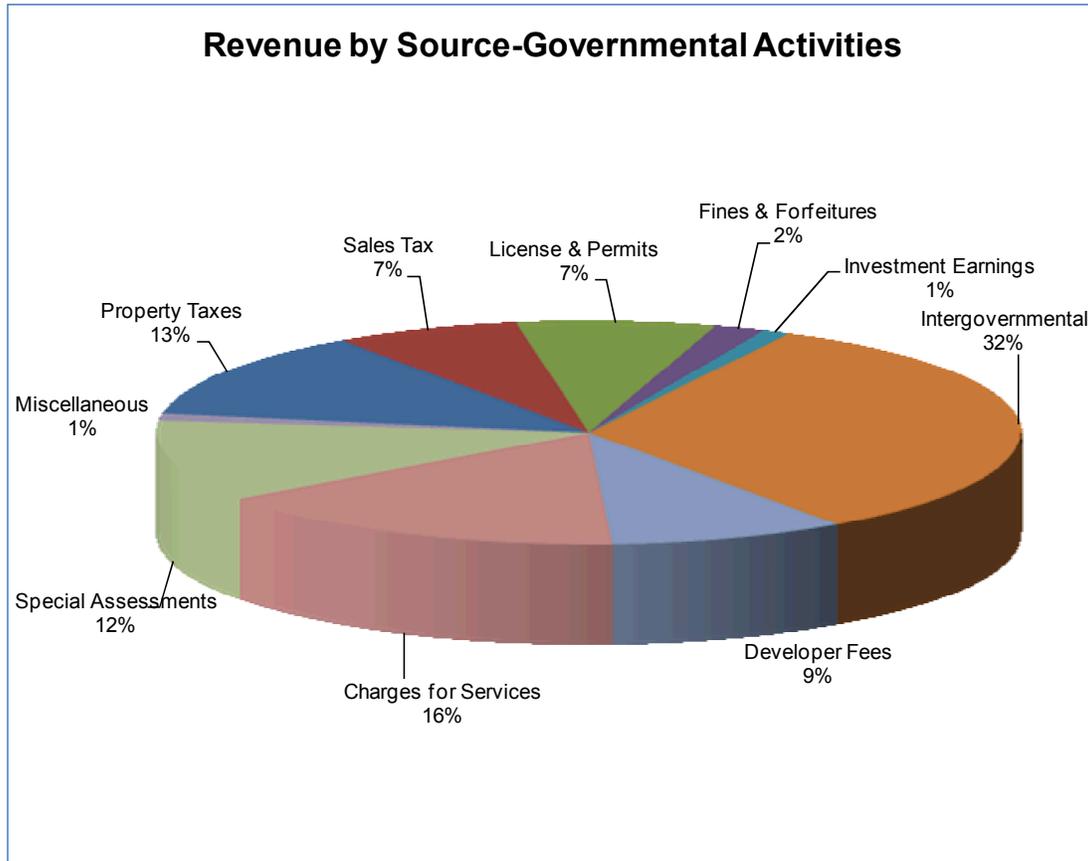
**Municipal Facilities and Equipment-Special Revenue Fund**

This fund accounts for capital improvement fees generated by new development and expended on municipal facilities improvement citywide. The fund has negative fund balance of \$165,153 as of June 30, 2014 , however, the fund has a receivable of about \$5.5 million due from the former Redevelopment Agency, wherein a payment schedule has been submitted to the State's Department of Finance.

**City of Suisun City**  
**Management's Discussion and Analysis**

**Analysis of All Governmental Funds**

The following chart and table presents a summary of general, special revenue, debt service and capital projects fund revenues for the fiscal year ended June 30, 2014 and the amount and percentage of increases and decreases in relation to prior year revenues.



About 32 percent of the City's general governmental revenues are realized from other governmental agencies. In 2013-2014 these included:

State of California Gas Tax	\$ 913,134
Federal HUD Section 8 Housing Assistance Program	2,746,629
Federal & State Public Safety Grants	302,320
Local Transportation - Capital Projects Grants	80,992
Property Tax (VLF)	1,675,755
All Other Intergovernmental Allocations	320,999
<b>Total</b>	<b>\$ 6,039,829</b>

**City of Suisun City**  
**Management's Discussion and Analysis**

Revenues	2014	2013	% of Increase (Decrease)
Property Taxes	\$ 2,339,548	\$ 2,035,163	14.96%
Sales Tax	1,278,473	1,353,938	-5.57%
License & Permits	1,371,127	1,139,939	20.28%
Fines & Forfeitures	349,576	353,083	-0.99%
Investment Earnings	185,207	96,404	92.12%
Intergovernmental	6,039,829	8,065,371	-25.11%
Developer Fees	1,648,214	84,600	0.00%
Charges for Services	2,938,173	2,825,061	4.00%
Special Assessments	2,174,040	2,153,648	0.95%
Miscellaneous	194,532	1,010,768	-80.75%
<b>Total</b>	<b>\$ 18,518,719</b>	<b>\$ 19,117,975</b>	<b>-3.13%</b>

Overall revenues decreased by about \$600,000.

Property Taxes increase of about \$304,000 consists of \$115,000 from general fund \$36,000 from transient occupancy tax and \$153,000 from ad valorem tax generated to pay debt voter approved debt.

License and Permits increase of \$231,000 was caused by an increase in building permits mainly for Wal-Mart construction.

Investment earnings increase can be attributed to the overall market value of City's investment pool as of June 30, 2014. Any increase or decrease in the market value is reported under investment earnings.

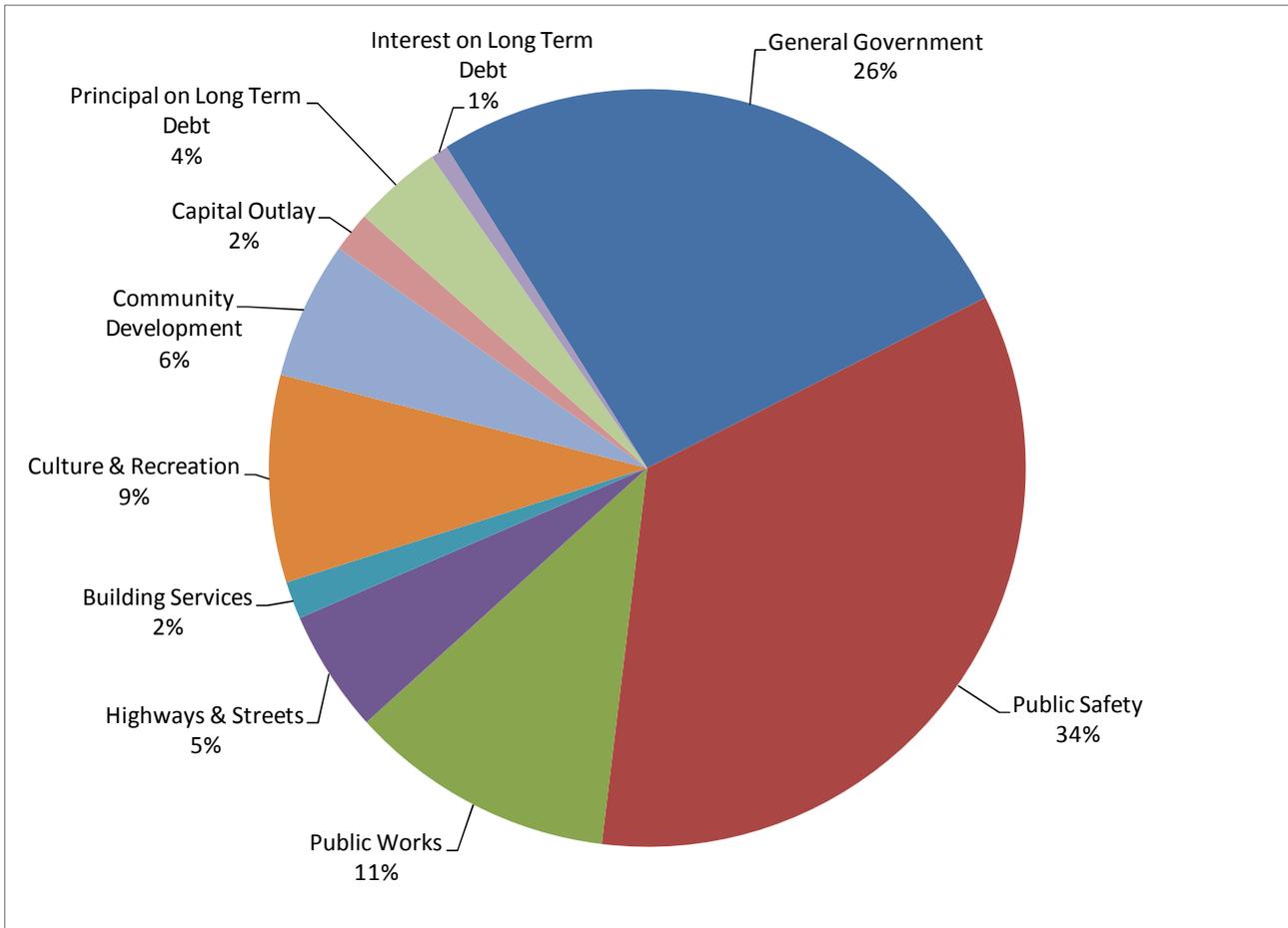
Intergovernmental revenues have decreased significantly due to lack of capital projects funded by grants. Last year, Grizzly Island Bike Trail project generated almost \$2.0 million in grants.

The slight increase in charges for services revenue is mainly due to some revenue reclassification.

Miscellaneous revenues decreased significantly by \$816,000 due to last year's one-time revenue which includes \$412,000 from program income of Neighborhood Stabilization, \$300,000 for Wal-Mart sound wall and \$123,000 additional one-time refund from the County for the administration fee related to the collection of property tax.

**City of Suisun City**  
**Management's Discussion and Analysis**

The following chart and table presents a summary of expenditures for the fiscal year ended June 30, 2014 and the percentage increases and decreases in relation to prior year expenditures.



Expenditures	2014	2013	% of Increase Decrease
General Government	\$ 4,536,639	\$ 5,012,158	-9%
Public Safety	5,889,237	6,040,232	-2%
Public Works	1,947,833	1,916,321	2%
Highways & Streets	896,850	915,197	-2%
Building Services	275,403	315,548	-13%
Culture & Recreation	1,519,512	1,587,806	-4%
Community Development	1,009,235	1,002,070	1%
Capital Outlay	294,316	2,346,278	-87%
Principal on Long Term Debt	648,030	622,497	4%
Interest on Long Term Debt	129,444	154,110	-16%
<b>Total Expenditures</b>	<b>\$ 17,146,499</b>	<b>\$ 19,912,217</b>	<b>-13.9%</b>

**City of Suisun City**  
**Management's Discussion and Analysis**

Governmental spending decrease by about \$2.8 million or about 13.9% compared to prior year.

- Significant decrease of expenditure in general government of about \$476,000 is mainly due to lower housing choice voucher expenditure attributed to lack of eligible participant and limited housing availability.
- The Building services decrease of about \$40,000 can be attributed to last year's higher cost in professional services related to Wal-Mart building construction.
- Capital Outlay expenditures are lower because last year's number includes \$2.0 million for Grizzly Island Bike Trail project last year.

The table above shows the comparison. Some of the expenditure decreases were also offset by revenue decreases.

Below is the information of capital outlay expenditures for fiscal year 2013-14:

<u>Schedule of Capital Outlay Expenditures</u>	<u>Amount</u>
Fire Station Bathroom Improvement	\$ 9,840
Replace HVAC Package-Admin Office	7,425
Fire Dept.-Equipment	6,943
Fire Dept.- Turnout Coats & Pants	13,722
Irrigation Controllers-Assessments Districts	23,018
CIP-Petersen Sound wall	880
CIP-Traffic Signal Pintail/Walters	1,000
CIP-Train Station Improvement	19,238
Grizzly Island Bike Trail (addition)	195,369
CIP-Railroad Extension to Marina	1,315
CIP-Lawler Ranch Park Phase 2	15,566
Total Capital Outlay	\$ 294,316

**City of Suisun City**  
**Management's Discussion and Analysis**

**General Fund Budgetary Comparison Schedule**  
**For the Fiscal Year Ended June 30, 2014**

	<b><u>Original Budget</u></b>	<b><u>Final Budget</u></b>	<b><u>Actual</u></b>	<b><u>Variance Final Budget</u></b>
<b>Beginning fund balances, July 1, 2013</b>			\$ 3,623,076	
Resources:				
Revenues	\$ 7,766,800	\$ 7,792,900	8,366,642	\$ 573,742
Transfer in	702,200	702,200	707,185	4,985
<b>Total Resources</b>	<b><u>8,469,000</u></b>	<b><u>8,495,100</u></b>	<b><u>9,073,827</u></b>	<b><u>578,727</u></b>
Appropriations:				
Expenditures	9,639,200	9,668,300	9,304,015	364,285
Transfer out	295,300	335,300	232,104	103,196
<b>Total Appropriations</b>	<b><u>9,934,500</u></b>	<b><u>10,003,600</u></b>	<b><u>9,536,119</u></b>	<b><u>467,481</u></b>
Resources over (under) appropriations	<b><u>\$ (1,465,500)</u></b>	<b><u>\$ (1,508,500)</u></b>	<b><u>(462,292)</u></b>	<b><u>\$ 1,046,208</u></b>
<b>Ending fund balances, June 30, 2014</b>			<b><u>\$ 3,160,784</u></b>	

**Budget Modifications**

For fiscal year 2013-14, appropriations were adopted by fund. The total actual expenditures in General Fund per above table did not exceed total original budget. The favorable variance in expenditures was mostly due to cost savings in the Community Development including unspent budget for the general plan update. For more detailed information, please refer to page 27.

**Transfers**

Transfers to the General Fund are generally made to match restricted revenue with related cost that has been recorded in the General Fund and vice versa.

**CAPITAL ASSETS AND DEBT ADMINISTRATION**

**Capital Assets**

The City's net capital assets for its governmental funds as of June 30, 2014 amount to \$153 million, net of accumulated depreciation of approximately \$100 million. This investment in capital assets includes land and improvements, buildings and improvements, machinery and equipment, construction in progress, and all infrastructures.

Additional information on the City's capital assets can be found in Note 7 on pages 54-56 of the accompanying basic financial statements.

**City of Suisun City**  
**Management's Discussion and Analysis**

**Debt Administration**

At the end of the current fiscal year, the City had \$3.8 million in long-term debt, net, outstanding. At June 30, 2014, the City has a total long-term debts and obligations as summarized below.

General Obligation Bonds	\$ 1,450,000	38%
Certificates of Participation	490,000	13%
Capital Leases	168,365	4%
North Bay Aqueduct Agreement	1,684,735	44%
Sub-total	<u>\$ 3,793,100</u>	<u>100%</u>

The City has met all required debt service payments and is maintaining required reserve funds with bond trustees. The \$1.4 million in general obligation Highway 12 bonds and the \$1.7 million for North Bay Aqueduct are repayable from a voter-approved property tax. The remaining \$0.7 million City of Suisun City obligations are repayable from special assessments, lease revenues and general fund revenues.

Additional information on the City's long-term debt obligations can be found in Note 8 on page 57, of the accompanying basic financial statements.

**ECONOMIC FACTORS AND NEXT YEAR'S BUDGET**

At the local level, the City's financial budget for fiscal year 2014-2015 is a status quo budget. In terms of financial challenges, The City's lawsuit against the State Department of Finance (DOF) has still not been resolved with \$1.7 million at risk.

Wal-Mart construction is ongoing and is expected to open early spring of 2015. The nine month delay represents a loss of nearly \$800,000 in revenues anticipated for FY14-15.

CalPERS rates are going up due to decisions made by the PERS board to move toward full funding in a short period.

Recognizing that other cities are restoring furloughs and beginning to provide COLAs to their employees, the City Council requested that money be included in the budget to partially restore concessions made by the employees in FY 2012.

The City's general fund target of 25% emergency reserve is not going to be attainable in fiscal year 2014-15 budget. The reserve is projected at \$1.7 million, about 16.89% of operating costs. Although, positive signs of an improving economy is perceived, it has not provided a solid positive impact as of yet.

**City of Suisun City**  
**Management's Discussion and Analysis**

The FY 2014-2015 Annual Budget assumptions and strategy continue to be conservative. Budget strategies include:

- Continue with temporary salary reduction of 2.5%.
- Continue with Hiring Freeze, although recognizing that the organization is feeling significant strains that needed to be monitored closely.
- Continue to analyze operational efficiencies when dealing with vacancies.
- A reduction of reserves from a high of 25% down to 16.89% or roughly \$1.7 million.
- Continue to trim the operating budgets while utilizing alternative approaches.

The FY 2014-2015 General Fund operating budget is about \$10.2 million, an increase of about \$700,000 from FY 2013-2014 budget mainly due to increase in PERS contribution and workers compensation rate. There are no major capital expenditures budgeted at this time.

**REQUESTS FOR INFORMATION**

This financial report is designed to provide our citizens, taxpayers, creditors and government regulators with a general overview of the City's finances and to demonstrate the City's accountability for the money it receives. Below is the contact address for questions about this report or requests for additional financial information.

**City of Suisun City**  
**Finance Department**  
**701 Civic Center Blvd.**  
**Suisun City, CA 94585**  
**Ph: 707-421-3215**

**CITY OF SUISUN CITY**

**STATEMENT OF NET POSITION AND  
STATEMENT OF ACTIVITIES**

The Statement of Net Position and the Statement of Activities summarize the entire City's financial activities and financial position. They are prepared on the same basis as is used by most businesses, which means they include all the City's assets and all its liabilities, as well as all its revenues and expenses. This is known as the full accrual basis. The effect of all of the City's transactions is taken into account, regardless of whether or when cash changes hands, but all material internal transactions between City funds have been eliminated.

The Statement of Net Position reports the difference between the City's total assets and the City's total liabilities, including all the City's capital assets and all its long-term debt. The Statement of Net Position presents information in a way that focuses the reader on the composition of the City's net position, by subtracting total liabilities from total assets.

The Statement of Net Position summarizes the financial position of all of the City's Governmental Activities in a single column.

The City's Governmental Activities include the activities of its General Fund, along with all its Special Revenue Funds, Capital Projects Funds, Debt Service Funds, and Internal Service Funds.

The Statement of Activities reports increases and decreases in the City's net position. It is also prepared on the full accrual basis, which means it includes all the City's revenues and all its expenses, regardless of when cash changes hands. This differs from the "modified accrual" basis used in the Fund financial statements, which reflect only current assets, current liabilities, available revenues and measurable expenditures.

The Statement of Activities presents the City's expenses first, listed by program. Program revenues – that is, revenues which are generated directly by these programs - are then deducted from program expenses to arrive at the net expense of each governmental program. The City's general revenues are then listed in the Governmental Activities and the Change in Net Position is computed and reconciled with the Statement of Net Position.

Both these Statements include the financial activities of the City, the City of Suisun City Public Financing Authority, and the City of Suisun City Housing Authority. These entities are legally separate but are component units of the City because they are controlled by the City, which is financially accountable for the Agency's and the Authority's activities.

**CITY OF SUISUN CITY**  
**STATEMENT OF NET POSITION**  
**JUNE 30, 2014**

	Governmental Activities
<b>ASSETS</b>	
Cash and investments	\$ 18,168,155
Cash with fiscal agents	249,000
Receivables:	
Accounts receivable, net	913,242
Interest receivable	2,473
Notes receivable, net	17,870,966
Prepaid items	22,464
Other assets	11,207
Advance to other governments	6,901,505
Capital assets	
Nondepreciable	52,226,996
Depreciable, net	100,966,539
Total Assets	197,332,547
<b>LIABILITIES</b>	
Accounts payable	413,041
Interest payable	36,814
Unearned revenue	23,269
Refundable deposits	436,440
Claims payable	
Due within one year	331,150
Due in more than one year	374,376
Accrued compensated absence:	
Due within one year	274,118
Due in more than one year	274,118
Net OPEB obligation, due in more than one year	218,649
Long-term debt, net	
Due within one year	683,763
Due in more than one year	3,109,337
Total Liabilities	6,175,075
<b>NET POSITION</b>	
Net investment in capital assets	149,363,621
Restricted for:	
Debt service	353,851
Housing programs	18,636,387
Special districts assessments	1,893,563
Special projects and programs	14,010,813
Sewer maintenance	1,721,022
Total Restricted Net Position	36,615,636
Unrestricted	5,178,215
Total Net Position	\$ 191,157,472

See accompanying notes to financial statements.

**CITY OF SUISUN CITY  
STATEMENT OF ACTIVITIES  
FOR THE FISCAL YEAR ENDED 30, 2014**

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities
<b>PRIMARY GOVERNMENT</b>					
Governmental activities:					
General government	\$ 4,692,789	\$ 2,565,708	\$ 4,434,986	\$ -	\$ 2,307,905
Public safety	6,044,990	891,724	401,709	-	(4,751,557)
Public works	2,608,705	1,906,747	120,256	-	(581,702)
Highways and streets	2,610,362	1,130,895	913,134	80,992	(485,341)
Building services	888,460	355,157	-	-	(533,303)
Culture and recreation	1,950,427	1,451,483	2,623	-	(496,321)
Community development	1,313,647	862,339	52,638	-	(398,670)
Interest on long-term debt	121,579	-	-	-	(121,579)
Total governmental activities	<u>\$ 20,230,959</u>	<u>\$ 9,164,053</u>	<u>\$ 5,925,346</u>	<u>\$ 80,992</u>	<u>(5,060,568)</u>
General revenues:					
Property taxes					1,989,548
Sales taxes					1,278,473
Investment earnings					194,665
Total general revenues					<u>3,462,686</u>
Change in net position					<u>(1,597,882)</u>
Net position - Beginning					192,815,654
Cumulative effect of a change in accounting principle					<u>(60,300)</u>
Net position - Beginning, restated					<u>192,755,354</u>
Net position - Ending					<u>\$ 191,157,472</u>

See accompanying notes to financial statements.

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<b>FUND FINANCIAL STATEMENTS</b>
----------------------------------

**MAJOR GOVERNMENTAL FUNDS**

The funds described below were determined to be Major Funds by the City in fiscal year 2014. Individual non-major funds may be found in the Supplemental section.

**GENERAL FUND**

The fund is used to account for the resources to carry out basic governmental activities of the City such as general government, public safety, public works, and parks and recreation which are not required to be accounted for in another fund.

**OFF-SITE STREET IMPROVEMENT FUND**

This fund accounts for capital improvement fees generated by new development and expended on street improvement citywide.

**HOUSING AUTHORITY SPECIAL REVENUE FUND**

This fund is used to account for the use of housing assets from the former Redevelopment Agency.

**HOUSING AUTHORITY CHOICE VOUCHERS FUND**

This fund is used to account for intergovernmental revenues received to be used for housing assistance payment programs.

**MUNICIPAL FACILITIES AND EQUIPMENT**

This fund accounts for funds generated from construction activity and expended for improvements necessitated by community growth.

**CITY OF SUISUN CITY  
GOVERNMENTAL FUNDS  
BALANCE SHEET  
JUNE 30, 2014**

	Major Funds						Total
	General	Off-site Street Improvement	Housing Authority Special Revenue	Housing Authority Choice Vouchers	Municipal Facilities and Equipment	Non-Major Governmental Funds	
<b>ASSETS</b>							
Cash and investments	\$ 2,669,941	\$ 4,823,796	\$ 1,075,656	\$ 166,421	\$ -	\$ 7,633,697	\$ 16,369,511
Cash with fiscal agent	-	-	-	-	-	249,000	249,000
Receivables:							
Accounts receivable, net	334,409	-	305	16,385	-	562,143	913,242
Due from other funds	491,874	-	-	-	-	-	491,874
Interest receivable	2,473	-	-	-	-	-	2,473
Notes receivable, net	1,964,818	-	10,421,890	-	5,484,258	-	17,870,966
Prepaid items	3,518	-	602	-	-	18,344	22,464
Advances to other governments	-	-	6,901,505	-	-	-	6,901,505
Other assets	-	-	-	-	-	11,207	11,207
<b>Total Assets</b>	<b>\$ 5,467,033</b>	<b>\$ 4,823,796</b>	<b>\$ 18,399,958</b>	<b>\$ 182,806</b>	<b>\$ 5,484,258</b>	<b>\$ 8,474,391</b>	<b>\$ 42,832,242</b>
<b>LIABILITIES</b>							
Accounts payable	\$ 211,855	\$ -	\$ 17,268	\$ -	\$ -	\$ 110,270	\$ 339,393
Unearned revenues	349	-	-	-	-	22,920	23,269
Due to other funds	-	-	40,281	-	165,153	267,620	473,054
Refundable deposits	129,227	-	24,213	-	-	283,000	436,440
<b>Total Liabilities</b>	<b>341,431</b>	<b>-</b>	<b>81,762</b>	<b>-</b>	<b>165,153</b>	<b>683,810</b>	<b>1,272,156</b>
<b>DEFERRED INFLOW OF RESOURCES</b>							
Unavailable loan programs	1,964,818	-	8,507,387	-	5,484,258	-	15,956,463
<b>FUND BALANCES</b>							
Nonspendable							
Notes receivable	-	-	1,914,503	-	-	-	1,914,503
Prepays	3,518	-	602	-	-	18,344	22,464
Advances to other governments	-	-	6,901,505	-	-	-	6,901,505
Restricted							
Debt service	-	-	-	-	-	353,851	353,851
Special projects & programs	209,801	4,823,796	994,199	182,806	-	7,242,928	13,453,530
Committed	59,073	-	-	-	-	202,166	261,239
Unassigned	2,888,392	-	-	-	(165,153)	(26,708)	2,696,531
<b>Total Fund Balances</b>	<b>3,160,784</b>	<b>4,823,796</b>	<b>9,810,809</b>	<b>182,806</b>	<b>(165,153)</b>	<b>7,790,581</b>	<b>25,603,623</b>
<b>Total Liabilities, Deferred Inflow of Resources and Fund Balances</b>	<b>\$ 5,467,033</b>	<b>\$ 4,823,796</b>	<b>\$ 18,399,958</b>	<b>\$ 182,806</b>	<b>\$ 5,484,258</b>	<b>\$ 8,474,391</b>	<b>\$ 42,832,242</b>

See accompanying notes to financial statements.

**CITY OF SUISUN CITY  
RECONCILIATION OF THE  
GOVERNMENTAL FUNDS - FUND BALANCES  
WITH THE  
GOVERNMENTAL ACTIVITIES STATEMENT OF NET POSITION  
JUNE 30, 2014**

TOTAL FUND BALANCES - TOTAL GOVERNMENTAL FUNDS \$ 25,603,623

Amounts reported for Governmental Activities in the Statement of Net Position  
are different from those reported in the Governmental Funds above because of the following:

**CAPITAL ASSETS**

Capital Assets used in Governmental Activities are not current assets or financial resources  
and therefore are not reported in the Governmental Funds 152,724,461

**ALLOCATION OF INTERNAL SERVICE FUND NET ASSETS**

Internal Service Funds are not governmental funds. However, they are used by management to  
charge the cost of certain activities, such as insurance and central services and maintenance  
to individual government funds. The assets and liabilities of the Internal Service Funds are therefore  
included in Governmental Activities in the following line items in the Statement of Net Position.

Cash and investments	1,798,644
Capital assets	469,074
Accounts payable	(73,648)
Due to other fund	(18,820)
Claims payable	(705,526)

**ACCRUAL OF NON-CURRENT REVENUES AND EXPENSES**

Revenues which are deferred on the Fund Balance Sheets because they are not available  
currently are taken into revenue in the Statement of Activities. 15,956,463

**LONG-TERM ASSETS AND LIABILITIES**

The assets and liabilities below are not due and payable in the current period and therefore are  
not reported in the Funds:

Advance to other governments	
Long-term debt	(3,793,100)
Accrued interest payable	(36,814)
NET OPEB obligations, due in more than one year	(218,649)
Compensated absences	(548,236)
	(548,236)

NET POSITION OF GOVERNMENTAL ACTIVITIES \$ 191,157,472

See accompanying notes to financial statements

**CITY OF SUISUN CITY  
GOVERNMENTAL FUNDS  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

	Major Funds					Non-Major Governmental Funds	Total
	General	Off-site Street Improvement	Housing Authority Special Revenue	Housing Authority Choice Vouchers	Municipal Facilities and Equipment		
<b>REVENUES</b>							
Taxes:							
Property taxes	\$ 1,535,957	\$ -	\$ -	\$ -	\$ 350,000	\$ 453,591	\$ 2,339,548
Sales taxes	1,278,473	-	-	-	-	-	1,278,473
Licenses and permits	1,343,325	-	-	-	-	27,802	1,371,127
Fines and forfeits	226,999	-	-	-	-	122,577	349,576
Intergovernmental revenue	1,721,848	-	-	2,234,931	-	2,083,050	6,039,829
Developer fees	-	769,460	-	-	100,901	777,853	1,648,214
Special assessments	-	-	-	-	-	2,174,040	2,174,040
Charges for services	2,169,710	-	297,189	-	-	471,274	2,938,173
Investment earnings	61,737	27,172	58,402	1,020	-	36,876	185,207
Miscellaneous revenue	28,593	-	64,560	20,221	-	81,158	194,532
<b>Total revenues</b>	<b>8,366,642</b>	<b>796,632</b>	<b>420,151</b>	<b>2,256,172</b>	<b>450,901</b>	<b>6,228,221</b>	<b>18,518,719</b>
<b>EXPENDITURES</b>							
Current:							
General government	1,547,981	-	127,322	2,239,492	-	621,844	4,536,639
Public safety	5,592,602	-	-	-	-	296,635	5,889,237
Public works	407,579	-	-	-	-	1,540,254	1,947,833
Highways and streets	-	-	-	-	-	896,850	896,850
Building services	275,403	-	-	-	-	-	275,403
Culture and recreation	1,040,095	-	-	-	-	479,417	1,519,512
Community development	423,090	-	278,136	-	-	308,009	1,009,235
Capital outlay	17,265	-	-	-	20,665	256,386	294,316
Debt service:							
Principal on long-term debt	-	-	-	-	-	648,030	648,030
Interest and fiscal charges	-	-	-	-	-	129,444	129,444
<b>Total expenditures</b>	<b>9,304,015</b>	<b>-</b>	<b>405,458</b>	<b>2,239,492</b>	<b>20,665</b>	<b>5,176,869</b>	<b>17,146,499</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(937,373)</b>	<b>796,632</b>	<b>14,693</b>	<b>16,680</b>	<b>430,236</b>	<b>1,051,352</b>	<b>1,372,220</b>
<b>OTHER FINANCING SOURCES (USES)</b>							
Transfer in	707,185	-	48,841	-	-	833,196	1,589,222
Transfer out	(232,104)	(37,275)	(65,000)	-	(373,500)	(1,026,891)	(1,734,770)
<b>Total other financing sources (uses)</b>	<b>475,081</b>	<b>(37,275)</b>	<b>(16,159)</b>	<b>-</b>	<b>(373,500)</b>	<b>(193,695)</b>	<b>(145,548)</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>(462,292)</b>	<b>759,357</b>	<b>(1,466)</b>	<b>16,680</b>	<b>56,736</b>	<b>857,657</b>	<b>1,226,672</b>
<b>BEGINNING FUND BALANCES</b>	<b>3,623,076</b>	<b>4,064,439</b>	<b>9,812,275</b>	<b>166,126</b>	<b>(221,889)</b>	<b>6,932,924</b>	<b>24,376,951</b>
<b>ENDING FUND BALANCES</b>	<b>\$ 3,160,784</b>	<b>\$ 4,823,796</b>	<b>\$ 9,810,809</b>	<b>\$ 182,806</b>	<b>\$ (165,153)</b>	<b>\$ 7,790,581</b>	<b>\$ 25,603,623</b>

See accompanying notes to financial statements.

**CITY OF SUISUN CITY  
RECONCILIATION OF THE  
NET CHANGES IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS  
WITH THE CHANGE IN  
GOVERNMENTAL NET POSITION  
FOR THE YEAR ENDED JUNE 30, 2014**

The schedule below reconciles the Net Change in Fund Balances reported on the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances, which measures only changes in current assets and current liabilities on the modified accrual basis, with the Change in Net Position of Governmental Activities reported in the Statement of Activities, which is prepared on the full accrual basis.

NET CHANGE IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS	\$ 1,226,672
<p>Amounts reported for governmental activities in the Statement of Activities are different because of the following:</p>	
<b>CAPITAL ASSETS TRANSACTIONS</b>	
<p>Governmental Funds report capital outlay as expenditures. However, in the Statement of Activities the cost of those assets are capitalized and allocated over their estimated useful lives and reported as depreciation expense.</p>	
The capital outlay expenditures are therefore added back to fund balances from Capital Outlay	294,314
Depreciation expense is deducted from the fund balance (Depreciation expense is net of internal service fund depreciation of \$116,343 which has already been allocated to internal service funds)	(3,878,521)
<b>LONG-TERM DEBT PROCEEDS AND PAYMENTS</b>	
<p>Bond proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the Statement of Net Position, Repayment of bond principal is an expenditure in the governmental funds, but on the Statement of Net Position the repayment reduces long-term liabilities.</p>	
Repayment of debt principal is added back to fund balances	648,030
Changes in Compensated absences	(29,240)
Changes in Net OPEB Obligation	(17,231)
Changes in accrued interest payable	7,867
<b>ACCRUAL OF NON-CURRENT ITEMS</b>	
<p>The amounts below included in the Statement of Activities do not provide or (require) the use current financial resources and therefore are not reported as revenue or expenditure in governmental funds (net change):</p>	
Notes receivable	454,900
Advance to other governments	(350,000)
<b>ALLOCATION OF INTERNAL SERVICE FUND ACTIVITY</b>	
<p>Internal Service Funds are used by management to charge the costs of certain activities, such as equipment acquisition and maintenance to individual funds. The portion of the net revenue (expense) of these Internal Service Funds arising out of their transactions with governmental funds is reported with governmental activities because they service those activities.</p>	
Change in Net Position - All Internal Service Funds	45,327
<b>CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES</b>	<b>\$ (1,597,882)</b>

See accompanying notes to financial statements.

**CITY OF SUISUN CITY**  
**GENERAL FUND**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED JUNE 30, 2014**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Taxes:				
Property taxes	\$ 1,412,700	\$ 1,412,700	\$ 1,535,957	\$ 123,257
Sales taxes	1,242,000	1,242,000	1,278,473	36,473
Licenses and permits	1,134,500	1,134,500	1,343,325	208,825
Fines and forfeits	235,700	235,700	226,999	(8,701)
Intergovernmental revenue	1,585,000	1,597,500	1,721,848	124,348
Charges for services	2,018,000	2,031,600	2,169,710	138,110
Investment earnings	87,000	87,000	61,737	(25,263)
Miscellaneous revenue	51,900	51,900	28,593	(23,307)
	<u>7,766,800</u>	<u>7,792,900</u>	<u>8,366,642</u>	<u>573,742</u>
<b>EXPENDITURES</b>				
Current:				
General government	1,745,100	1,693,700	1,547,981	145,719
Public safety	5,534,200	5,597,600	5,592,602	4,998
Public Works	404,100	403,700	407,579	(3,879)
Building Services	304,700	304,300	275,403	28,897
Culture and recreation	1,076,700	1,090,300	1,040,095	50,205
Community Development	549,400	552,900	423,090	129,810
Capital Outlay	25,000	25,800	17,265	8,535
Total Expenditures	<u>9,639,200</u>	<u>9,668,300</u>	<u>9,304,015</u>	<u>364,285</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>(1,872,400)</u>	<u>(1,875,400)</u>	<u>(937,373)</u>	<u>938,027</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfer in	702,200	702,200	707,185	4,985
Transfer (out)	(295,300)	(335,300)	(232,104)	103,196
Total Other Financing Sources	<u>406,900</u>	<u>366,900</u>	<u>475,081</u>	<u>108,181</u>
<b>NET CHANGE IN FUND BALANCES</b>	<u>\$ (1,465,500)</u>	<u>\$ (1,508,500)</u>	<u>(462,292)</u>	<u>\$ 1,046,208</u>
<b>BEGINNING FUND BALANCES</b>			<u>3,623,076</u>	
<b>ENDING FUND BALANCES</b>			<u>\$ 3,160,784</u>	

See accompanying notes to the financial statements.

**CITY OF SUISUN CITY**  
**OFF-SITE STREET IMPROVEMENT FUND**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED JUNE 30, 2014**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Developer fees	\$ 65,200	\$ 65,200	\$ 769,460	\$ 704,260
Investment earnings	50,000	50,000	27,172	(22,828)
Total Revenues	<u>115,200</u>	<u>115,200</u>	<u>796,632</u>	<u>681,432</u>
<b>EXPENDITURES</b>				
Current:				
Community development	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>115,200</u>	<u>115,200</u>	<u>796,632</u>	<u>681,432</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfer in	-	-	-	-
Transfer (out)	(518,200)	(559,000)	(37,275)	521,725
Total Other Financing Sources (Uses)	<u>(518,200)</u>	<u>(559,000)</u>	<u>(37,275)</u>	<u>521,725</u>
<b>NET CHANGE IN FUND BALANCES</b>	<u>\$ (403,000)</u>	<u>\$ (443,800)</u>	759,357	<u>\$ 1,203,157</u>
<b>BEGINNING NET POSITION BALANCES</b>			<u>4,064,439</u>	
<b>ENDING NET POSITION BALANCES</b>			<u>\$ 4,823,796</u>	

See accompanying notes to the financial statements.

**CITY OF SUISUN CITY**  
**HOUSING AUTHORITY SPECIAL REVENUE FUND**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED JUNE 30, 2014**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Charge for Service	\$ 257,900	\$ 257,900	\$ 297,189	\$ 39,289
Investment earnings	100	100	58,402	58,302
Miscellaneous revenue	6,200	6,200	64,560	58,360
Total Revenues	<u>264,200</u>	<u>264,200</u>	<u>420,151</u>	<u>155,951</u>
<b>EXPENDITURES</b>				
Current:				
General government	135,100	135,100	127,322	7,778
Community development	428,800	428,800	278,136	150,664
Total Expenditures	<u>563,900</u>	<u>563,900</u>	<u>405,458</u>	<u>158,442</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>(299,700)</u>	<u>(299,700)</u>	<u>14,693</u>	<u>314,393</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfer in	77,700	77,700	48,841	(28,859)
Transfer (out)	(142,700)	(142,700)	(65,000)	77,700
Total Other Financing Sources (Uses)	<u>(65,000)</u>	<u>(65,000)</u>	<u>(16,159)</u>	<u>48,841</u>
<b>NET CHANGE IN FUND BALANCES</b>	<u>\$ (364,700)</u>	<u>\$ (364,700)</u>	<u>(1,466)</u>	<u>\$ 363,234</u>
<b>BEGINNING NET POSITION BALANCES</b>			<u>9,812,275</u>	
<b>ENDING NET POSITION BALANCES</b>			<u>\$ 9,810,809</u>	

See accompanying notes to the financial statements.

**CITY OF SUISUN CITY**  
**HOUSING AUTHORITY CHOICE VOUCHERS FUND**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED JUNE 30, 2014**

	<u>Budgeted Amounts</u>		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Intergovernmental revenue	\$ 2,354,000	\$ 2,354,000	\$ 2,234,931	\$ (119,069)
Investment earnings	3,000	3,000	1,020	(1,980)
Miscellaneous revenue	12,000	12,000	20,221	8,221
Total Revenues	<u>2,369,000</u>	<u>2,369,000</u>	<u>2,256,172</u>	<u>(112,828)</u>
<b>EXPENDITURES</b>				
Current:				
General government	2,531,200	2,531,200	2,239,492	291,708
Total Expenditures	<u>2,531,200</u>	<u>2,531,200</u>	<u>2,239,492</u>	<u>291,708</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>(162,200)</u>	<u>(162,200)</u>	<u>16,680</u>	<u>178,880</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfer in	-	-	-	-
Transfer (out)	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET CHANGES IN FUND BALANCES</b>	<u>\$ -</u>	<u>\$ (162,200)</u>	<u>16,680</u>	<u>\$ 178,880</u>
<b>BEGINNING NET POSITION BALANCES</b>			<u>166,126</u>	
<b>ENDING NET POSITION BALANCES</b>			<u>\$ 182,806</u>	

See accompanying notes to the financial statements.

**CITY OF SUISUN CITY**  
**MUNICIPAL FACILITIES AND EQUIPMENT FUND**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED JUNE 30, 2014**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Taxes:				
Property taxes	\$ 350,000	\$ 350,000	\$ 350,000	\$ -
Developer fees	7,900	7,900	100,901	93,001
Investment earnings	1,000	1,000	-	(1,000)
Total Revenues	<u>358,900</u>	<u>358,900</u>	<u>450,901</u>	<u>92,001</u>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Capital outlay	36,300	36,300	20,665	15,635
Total Expenditures	<u>36,300</u>	<u>36,300</u>	<u>20,665</u>	<u>15,635</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>322,600</u>	<u>322,600</u>	<u>430,236</u>	<u>107,636</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfer in	-	-	-	-
Transfer (out)	(373,500)	(373,500)	(373,500)	-
Total Other Financing Sources (Uses)	<u>(373,500)</u>	<u>(373,500)</u>	<u>(373,500)</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCES</b>	<u>\$ (50,900)</u>	<u>\$ (50,900)</u>	56,736	<u>\$ 107,636</u>
<b>BEGINNING FUND BALANCES</b>			<u>(221,889)</u>	
<b>ENDING FUND BALANCES</b>			<u>\$ (165,153)</u>	

See accompanying notes to the financial statements.

## **PROPRIETARY FUNDS**

Internal service funds, a type of proprietary fund, account for City operations financed and operated in a manner similar to a private business enterprise. The intent of the City is that the cost of providing goods and services to other City funds be financed through user charges to those funds.

**CITY OF SUISUN CITY  
 PROPRIETARY FUNDS  
 STATEMENT OF NET POSITION  
 JUNE 30, 2014**

	<u>Governmental Activities- Internal Service Funds</u>
<b>ASSETS</b>	
Current Assets:	
Cash and investments	\$ 1,798,644
Total Current Assets	<u>1,798,644</u>
Non-Current Assets:	
Capital assets	
Depreciable, net	<u>469,074</u>
Total Assets	<u>2,267,718</u>
<b>LIABILITIES</b>	
Current Liabilities:	
Accounts payable	73,648
Due to other fund	18,820
Claims payable	<u>331,150</u>
Total Current Liabilities	<u>423,618</u>
Non-Current Liabilities:	
Claims payable	<u>374,376</u>
Total Liabilities	<u>797,994</u>
<b>NET POSITION</b>	
Investment in capital assets	469,074
Unrestricted	<u>1,000,650</u>
Total Net Position	<u><u>\$ 1,469,724</u></u>

See accompanying notes to the financial statements.

**CITY OF SUISUN CITY  
 PROPRIETARY FUNDS  
 STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION  
 FOR THE YEAR ENDED JUNE 30, 2014**

	<u>Governmental Activities - Internal Service Funds</u>
<b>OPERATING REVENUES</b>	
Charges to City departments	\$ 2,156,910
Miscellaneous	10,228
Total Operating Revenue	<u>2,167,138</u>
<b>OPERATING EXPENSES</b>	
Salaries and benefits	1,149,238
Services and supplies	814,056
Claims and settlements	197,178
Depreciation	116,343
Total Operating Expenses	<u>2,276,815</u>
Operating Income (Loss)	<u>(109,677)</u>
<b>NONOPERATING REVENUES (EXPENSES)</b>	
Interest income	9,473
Interest expense	(15)
Total Nonoperating Revenues (Expenses)	<u>9,458</u>
<b>Net income (loss) before transfers</b>	(100,219)
Transfer in	<u>145,548</u>
<b>CHANGE IN NET POSITION</b>	45,329
Net Position, Beginning of Year	1,424,395
Net Position, End of Year	<u>\$ 1,469,724</u>

See accompanying notes to financial statements

**CITY OF SUISUN CITY  
 PROPRIETARY FUNDS  
 STATEMENT OF CASH FLOWS  
 FOR THE YEAR ENDED JUNE 30, 2014**

	<u>Governmental            Activities -            Internal            Service Funds</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	
Cash received from customers/departments	\$ 2,167,138
Cash paid to suppliers	(1,282,025)
Cash paid to employees	(1,149,238)
Net cash used by operating activities	<u>(264,125)</u>
<b>CASH FLOW FROM NONCAPITAL FINANCING            ACTIVITIES</b>	
Transfer in	145,548
Net cash provided by noncapital financing activities	<u>145,548</u>
<b>CASH FLOW FROM CAPITAL AND RELATED FINANCING            ACTIVITIES</b>	
Purchase of capital assets	(16,699)
Net cash used by capital and related financing activities	<u>(16,699)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>	
Interest received	9,458
Net cash provided by investing activities	<u>9,458</u>
Net Cash Flows	(125,818)
Cash and investments at beginning of period	<u>1,924,462</u>
Cash and cash equivalents at end of period	<u><u>\$ 1,798,644</u></u>
Reconciliation of operating income (loss) to net cash flows from operating activities:	
Operating income (loss)	\$ (109,677)
Adjustments to reconcile operating income (loss) to net cash flows from operating activities:	
Depreciation	116,343
Change in assets and liabilities:	
Accounts payable and claims payable	(234,921)
Other current assets	10,931
Due to City of Suisun City	(46,801)
Cash Flows from Operating Activities	<u><u>\$ (264,125)</u></u>

See accompanying notes to financial statements

## **FIDUCIARY FUNDS**

Fiduciary fund, are used to account for assets held by the City as an agent for individuals, private organizations, and other governments. The financial activities of these funds are excluded from the Entity-wide financial statements, but are presented in separate Fiduciary Fund financial statements.

**CITY OF SUISUN CITY  
FIDUCIARY FUNDS  
STATEMENT OF NET POSITION  
JUNE 30, 2014**

	RDA Obligation Retirement Trust Fund	Agency Funds
<b>ASSETS</b>		
Cash and investments	\$ 5,014,322	\$ 10,997,227
Cash with fiscal agent	4,244,629	864,347
Receivables:		
Assessment receivable	-	1,113,667
Loans (Net)	43,494	-
Restricted assets - Cash and Investments	1,358,808	-
Total assets	10,661,253	\$ 12,975,241
 <b>DEFERRED OUTFLOW OF RESOURCES</b>		
Deferred charges on refunding	960,900	
 <b>LIABILITIES</b>		
Accounts payable	2,485	\$ 434,996
Accrued liabilities	25,267	-
Advances from other governments	12,385,763	-
Interest payable	770,038	-
Due to other agencies	-	12,540,245
Long-term liabilities:		
Due within one year	2,924,737	-
Due in more than one year	57,973,010	-
Total liabilities	74,081,300	\$ 12,975,241
 <b>NET POSITION</b>		
Total net position (deficit) held in trust	\$ (62,459,147)	

See accompanying notes to the financial statements

**CITY OF SUISUN CITY  
 FIDUCIARY FUNDS  
 STATEMENT OF CHANGES IN NET POSITION  
 PRIVATE PURPOSE TRUST FUND  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

	RDA Obligation Retirement Trust Fund
<b>ADDITIONS</b>	
Tax increment revenues	\$ 5,904,232
Program income	48,888
Investment income	71,651
Total additions	6,024,771
 <b>DEDUCTIONS</b>	
Program expenses	350,715
Debt services:	
Interest and fiscal charges	3,029,552
Total deductions	3,380,267
 <b>CHANGE IN NET POSITION</b>	2,644,504
<b>NET POSITION (DEFICIT), BEGINNING OF YEAR</b>	(64,002,400)
Cumulative effect of a change in accounting principle	(1,101,251)
Net position (deficit) - beginning, restated	(65,103,651)
 <b>NET POSITION (DEFICIT), END OF YEAR</b>	\$ (62,459,147)

See accompanying notes to the financial statements

**CITY OF SUISUN CITY**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2014**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The financial statements and accounting policies of the City of Suisun City (City) conform with generally accepted accounting principles applicable to governments. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. Significant accounting policies are summarized below:

**A. Reporting Entity**

The City is governed by a five-member Council elected by City residents. The City is legally separate and fiscally independent which means it can issue debt, set and modify budgets and fees, and sue or be sued. These financial statements present the government and its component unit-entities for which the government is considered to be financially accountable. Blended component units, although legally separate entities, are, in substance, part of the government's operations and so data from these units are combined with data of the primary government.

**PRIMARY GOVERNMENT**

The financial statements of the primary government of the City of Suisun City include the activities of the City, City of Suisun City Public Financing Authority, and City of Suisun City Housing Authority, which are controlled by and dependent on the City. While these are separate legal entities, their financial activities are integral to those of the City. Their financial activities have been aggregated and merged (termed "blending") with those of the primary government of the City in the accompanying financial statements.

**BLENDED COMPONENT UNITS**

**The Public Financing Authority (PFA)** is a joint powers authority duly organized and existing under and pursuant to that certain Joint Exercise of Powers Agreement dated as of March 9, 1990, by and between the City of Suisun City and the Redevelopment Agency (RDA) of the City of Suisun City, and under the provisions of Articles 1 through 4 (commencing with Section 6500) of Chapter 5 of Division 7 of Title 1 of the Government Code of the State of California (the "Act"), and is authorized pursuant to Article 4 of the Act (the "Bond Law") to borrow money for the purpose of financing the acquisition of bonds, notes and other obligations of the Agency to provide financing for public improvements of the Agency and for the purpose of providing funds to purchase bonds of the Agency for the Suisun City Redevelopment Project. Recent legislative changes required the dissolution of the RDA but it has been determined by legal counsel that the changes do not affect the PFA and its continued existence and no change in the structure is requires.

**Housing Authority of City of Suisun City** was established on November 26, 1968. The City Council members are the commissioners of the Housing Authority pursuant to Section 34290 of the Health and Safety Code of the State of California. The Authority manages and administers the U.S. Department of Housing and Urban Development, Housing Choice Voucher Program. With the dissolution of the Redevelopment Agency effective on January 31, 2012, the low and moderate housing fund is now under the Housing Authority.

**CITY OF SUISUN CITY**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2014**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**B. Basis of Presentation**

The City's Basic Financial Statements are prepared in conformity with accounting principles generally accepted in the United States of America. The Government Accounting Standards Board is the acknowledged standard setting body for establishing accounting and financial reporting standards followed by governmental entities in the United States of America.

These Standards require that the financial statements described below be presented.

**Government-wide Statements:** The Statement of Net Position and the Statement of Activities display information about the primary government (the City) and its component units. These statements include the financial activities of the overall City government, except for fiduciary activities. Eliminations have been made to minimize the double counting of internal activities. Certain interfund services provided and used are not eliminated in the process of consolidation. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange transactions.

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

**Fund Financial Statements:** The fund financial statements provide information about the City's funds, including fiduciary funds and blended component units. Separate statements for each fund category—*governmental*, *proprietary*, and *fiduciary*—are presented. The emphasis of fund financial statements is on major individual governmental funds, each of which is displayed in a separate column. All remaining governmental funds are aggregated and reported as nonmajor funds.

**C. Major Funds**

Major funds are defined as governmental funds which have either assets, liabilities, revenues or expenditures equal to ten percent of their fund-type total and five percent of the grand total. The General Fund is always a major fund. The City may select other governmental funds it believes should be presented as major funds.

The City reported the following major governmental funds in the accompanying financial statements:

**General Fund** – The fund is used to account for the resources to carry out basic governmental activities of the City such as general government, public safety, public works, and parks and recreation which are not required to be accounted for in another fund.

**Off-site Street Improvements Fund** – This fund accounts for capital improvement fees generated by new development and expended on street improvements citywide.

**Housing Authority Special Revenue Fund** – This fund is used to account for the use of housing assets from the former Redevelopment Agency.

**CITY OF SUISUN CITY**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2014**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Housing Authority Choice Vouchers Fund** - This fund is used to account for intergovernmental revenues received to be used for housing assistance payment programs.

**Municipal Facilities and Equipment Fund**– This fund accounts for funds generated from construction activity and expended for improvements necessitated by community growth.

**D. Basis of Accounting**

The government-wide, proprietary, and private-purpose trust fund financial statements are reported using the economic resources measurement focus and the full accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place.

Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The City considers all revenues reported in the governmental funds to be available if the revenues are collected within sixty days after year-end. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on long-term debt, claims and judgments, and compensated absences, which are recognized as expenditures to the extent they have matured. Governmental capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of governmental long-term debt and acquisitions under capital leases are reported as other financing sources.

Non-exchange transactions, in which the City gives or receives value without directly receiving or giving equal value in exchange, include taxes, grants, entitlements, and donations. On the accrual basis, revenue from taxes is recognized in the fiscal year for which the taxes are levied or assessed. Revenue from grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

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

**E. Cash and Cash Equivalents**

For purposes of the statement of cash flows, the City considers all highly liquid investments with maturity of three months or less when purchased to be cash equivalents. The proprietary fund's "deposits" in the City cash and investment pool are, in substance, demand deposits and are therefore considered cash equivalents.

**F. Use of Restricted/Unrestricted Position**

When an expense is incurred for purposes for which both restricted and unrestricted net position is available, the City's policy is to apply restricted net position first.

**CITY OF SUISUN CITY**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2014**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**G. *Receivables and Payables***

Transactions between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either “due to/from other funds” (i.e., the current portion of interfund loans) or “advances to/from other funds” (i.e., the noncurrent portion of interfund loans).

Long-term advances between funds are offset by a fund balance reserve account in applicable governmental funds indicate they are not available for appropriation and are not expendable available financial resources. The investment in tax allocation bonds held by the Financing Authority, a component unit, has been eliminated in the accompanying financial statements.

The City makes housing rehabilitation, economic development, and redevelopment loans to individuals and businesses. These long-term loans are carried as assets of the government funds making loans and are not available financial resources.

**H. *Prepaid Items***

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements.

Prepaid items, as reported in the fund financial statements, are offset by a reservation of fund balance for noncurrent assets in government funds to indicate that they do not constitute resources available for appropriation.

**I. *Compensated Absences***

Compensated absences comprise unused vacation leave and other employee benefits which are accrued as earned. The City’s liability for compensated absences is recorded in various Governmental funds or Proprietary funds as appropriate. The liability for compensated absences is determined annually. For all governmental funds, amounts expected to be permanently liquidated are recorded as fund liabilities; the long-term portion is recorded in the Statement of Net Position. Compensated absences are reported in governmental funds only if they have matured (unused reimbursable compensated absences still outstanding following an employee's resignation or retirement).

**CITY OF SUISUN CITY**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2014**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

Changes in compensated absences were as follows:

Beginning Balance	\$	518,996
Additions		519,497
Payments		(490,257)
Ending Balance		548,236
Due in One Year		274,118
Due in More than One Year	\$	274,118

Compensated absences are liquidated by the fund that has recorded the related liability. The long-term portion of governmental activities compensated absences is liquidated primarily by the General Fund.

**J. Capital Assets**

The City's assets are capitalized at historical cost or estimated historical cost. City policy has set the capitalization threshold for general capital assets at \$5,000 with useful life of more than 1 year, and the threshold for infrastructure is \$100,000 for assets with a useful life of 20 years or greater. Gifts and contributions of capital assets are recorded at fair market value on the date donated. Depreciation of capital assets is charged as an expense each year and the total amount of depreciation taken over the years, accumulated depreciation, is reported on the Statement of Net Position as a reduction in the book value of capital assets.

**K. Property Tax Revenues**

Solano County assesses properties and bills, collects, and distributes property taxes to the City. The County remits the entire amount levied and handles all delinquencies, retaining interest and penalties. Secured and unsecured property taxes are levied on January 1.

Secured property tax is due in two installments, on November 1 and March 1, and becomes a lien on those dates. It becomes delinquent on December 10 and April 10, respectively. Unsecured property tax is due on July 1, and becomes delinquent on August 31.

The term "unsecured" refers to taxes on personal property other than real estate, land and buildings. These taxes are secured by liens on the property being taxed. Property tax revenues are recognized by the City in the fiscal year they are assessed provided they become available as defined above.

**L. Estimates**

The preparation of the basic financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from estimates.

**CITY OF SUISUN CITY**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2014**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**M. Recent Accounting Pronouncements**

*GASB Statement No. 68*

In June 2012, GASB issued Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27*. The primary objective of this Statement is to improve accounting and financial reporting by state and local governments for pensions. It also improves information provided by state and local government employers about financial support for pensions that is provided by other entities. The provisions of Statement 68 are effective for financial statements for periods beginning after June 15, 2014, with earlier application encouraged. The City has not determined its effect on the financial statements.

*GASB Statement No. 69*

In January 2013, GASB issued Statement No. 69, *Government Combinations and Disposals of Government Operations*. The primary objective of this Statement is to establish accounting and financial reporting standards related to government combinations and disposals of government operations. As used in this Statement, the term *government combinations* includes a variety of transactions referred to as mergers, acquisitions, and transfers of operations. The provisions of Statement 69 are effective for financial statements for periods beginning after December 15, 2013, with earlier application encouraged. The City has not determined its effect on the financial statements.

*Statement No. 71*

In November 2013, GASB issued GASB Statement No. 70, *Pension Transition for Contributions Made Subsequent to the Measurement Date—an amendment of GASB Statement No. 68*. The objective of this Statement is to address an issue regarding application of the transition provisions of Statement No. 68, *Accounting and Financial Reporting for Pensions*. The issue relates to amounts associated with contributions, if any, made by a state or local government employer or nonemployer contributing entity to a defined benefit pension plan after the measurement date of the government's beginning net pension liability. The provisions of this Statement are required to be applied simultaneously with the provisions of Statement 68. The City has not determined its effect on the financial statements.

**CITY OF SUISUN CITY**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2014**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

*N. Changes in Accounting Principles*

In 2014, the City has implemented the following Governmental Accounting Standards Board (GASB) Statements:

*GASB Statement No. 65*

In March 2012, GASB issued Statement No. 65, *Items Previously Reported as Assets and Liabilities*. This Statement establishes accounting and financial reporting standards that reclassify as deferred outflows of resources and deferred inflows of resources, certain items that were previously reported as assets and liabilities and recognized as outflows of resources or inflows of resources, certain items that were previously reported as assets and liabilities. The provisions of Statement No. 65 are effective for financial statements for periods beginning after December 15, 2012, which earlier application encouraged. The City has implemented the provisions of this Statement as of July 1, 2014. See footnote #16 for the impact to the financial statements.

*GASB Statement No. 66*

In March 2012, GASB issued Statement No. 66, *Technical Correction – 2012 – an amendment of GASB Statement No. 10 and No. 62*. The objective of this Statement is to improve accounting and financial reporting for a governmental financial reporting entity by resolving conflicting guidance that resulted from the issuance of two pronouncements, Statements No. 54, *Fund Balance Reporting and Government Fund Type Definitions*, and No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*. The provisions of Statement 66 are effective for financial statements for periods beginning after December 15, 2012, with earlier application encouraged. The City has implemented the provisions of this Statement as of June 30, 2014, which did not have any significant impact on the financial statements.

*GASB Statement No. 70*

In April 2013, GASB issued GASB Statement No. 70, *Accounting and Financial Reporting for Nonexchange Financial Guarantees*. The objective of this Statement is to improve accounting and financial reporting by state and local governments that extend and receive nonexchange financial guarantees. The provisions of this Statement are effective for reporting periods beginning after June 15, 2013. The City has implemented the provisions of this Statement as of June 30, 2014, which did not have any significant impact on the financial statements.

**CITY OF SUISUN CITY**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2014**

**NOTE 2 - BUDGETS AND BUDGETARY ACCOUNTING**

**A. *Budgeting Procedures***

Annual budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America for the general, special revenue, capital projects, and debt service governmental funds. All annual appropriations lapse at fiscal year end. The City submits requests for appropriations to the City Manager so that a budget may be prepared. The proposed budget is presented to the City Council for review. The Council holds public hearings and adopts a final budget.

The appropriated budget is prepared by fund, function, and department. The City Manager may make transfers of appropriations within a department. Transfers of appropriations between funds require the approval of the City Council. The legal level of budgetary control is the fund level. Encumbrances accounting, a method of recording purchase commitments, is not used by the City.

The budgets for the Suisun-Solano Water Authority and the Fairfield-Suisun Sewer District are prepared for approval by the respective agency's board.

**B. *Expenditures that Exceed Budget***

The following funds listed below incurred expenditures in excess of their budgets in the amount below. Sufficient resources were available within each fund to finance the expenditures.

Fund	Amount
Boating Safety	\$ 30
Highway 12 Bond	15
Northbay Aqueduct	64
Senior Center Improvement	23

**NOTE 3 - CASH AND INVESTMENTS**

**A. *Policies***

California Law requires banks and savings and loan institutions to pledge government securities with a market value of 110 percent of the City's cash on deposit or first trust deed mortgage notes with a value of 150 percent of the City's cash on deposit as collateral for these deposits. Under California Law this collateral is held in an investment pool by an independent financial institution in the City's name and places the City ahead of general creditors of the institution pledging the collateral. At June 30, 2014 the carrying value of the City's deposits and cash on hand was \$11,882,799. The City was not exposed to custodial credit risks as all deposits are insured or collateralized.

**CITY OF SUISUN CITY**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2014**

**NOTE 3 – CASH AND INVESTMENTS (Continued)**

**B. Classification**

Cash and investments are classified in the financial statements as shown below, based on whether or not their use is restricted under the terms of City debt instruments or Agency agreements. Cash and investments as of June 30, 2014 are as follows:

City cash and investments in primary government:	
Cash and investments	\$ 18,168,155
Cash with fiscal agent	<u>249,000</u>
Total City cash and investments in primary government	<u>18,417,155</u>
City cash and investments in Trust Funds (Separate Statement)	
Cash and investments	5,014,322
Cash with fiscal agent	4,244,629
Restricted cash and investment	<u>1,358,808</u>
Total Trust Funds cash and investments	<u>10,617,759</u>
Cash and investments in Agency Funds (Separate Statement)	
Cash and investments	10,997,227
Cash with fiscal agent	<u>864,347</u>
Total Fiduciary Funds cash and investments	<u>11,861,574</u>
Total cash and investments	<u>\$ 40,896,488</u>

**C. Investments Authorized by the California Government Code and the City's Investment Policy**

The City's Investment Policy and the California Government Code allow the City to invest in the following, provided the credit ratings of the issuers are acceptable to the City and approved percentages and maturities are not exceeded. The table below also identifies certain provisions of the California Government Code or the City's Investment Policy where it is more restrictive that addresses interest rate risk, credit risk and concentration of credit risk. This table does not address investments of debt proceeds held by bond trustees that are governed by the provisions of debt agreements of the City, rather than the general provisions of the California Government Code or the City's investment policy.

**CITY OF SUISUN CITY**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2014**

**NOTE 3 – CASH AND INVESTMENTS (Continued)**

The City's investment policy and the California Government Code allow the City to invest in the following:

Authorized Investment Type	Maximum Maturity	Minimum Credit Quality	Maximum Percentage of Portfolio	Maximum Investment In One Issuer
U.S. Treasury Bills, Bonds, and Notes	5 years	No Limit	No Limit	No Limit
Federal Agency Obligations	5 years	No Limit	No Limit	No Limit
Commercial Paper	270 days	A	25%	10%
Certificates of Deposit	5 years	No Limit	30%	No Limit
Local Agency Investment Fund	5 years	No Limit	No Limit	No Limit

**D. Investments Authorized by Debt Agreements**

The City must maintain required amounts of cash and investments with trustees or fiscal agents under the terms of certain debt issues. These funds are unexpended bond proceeds or are pledged reserves to be used if the City fails to meet its obligations under these debt issues. The California Government Code requires these funds to be invested in accordance with City resolutions, bond indentures or State statutes. The table below identifies the investment types that are authorized for investments held by fiscal agents. The bond indentures contain no limitations for the maximum investment in any one issuer or the maximum percentage of the portfolio that may be invested in any one investment type. The table also identifies certain provisions of these debt agreements:

Authorized Investment Type	Maximum Maturity	Credit Quality
Federal Securities	No Limit	N/A
U.S. Government Obligation	No Limit	N/A
U.S. Government Sponsored Obligations	No Limit	N/A
Money Market Accounts	N/A	AAm-AAAm
FDIC Insured Deposits	One Year	N/A
Investment Agreements	No Limit	AA-AAAm
Commercial Paper	None to 270 days	A
State Obligations:		
General Obligation	N/A	A
General Short-Term Obligation	No Limit	A-1
Special Revenue Bonds	No Limit	AA
Federal Funds	360 days	A-1
Repurchase Agreements	30 days	A
Local Agency Investment Fund	N/A	N/A

**CITY OF SUISUN CITY**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2014**

**NOTE 3 - CASH AND INVESTMENTS (Continued)**

**E. Interest Rate Risk**

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. One of the ways that the City manages its exposure to interest rate risk is by purchasing a combination of shorter term and longer term investments and by timing cash flows from maturities so that a portion of the portfolio is maturing or coming close to maturity evenly over time as necessary to provide the cash flow and liquidity needed for operations.

Information about the sensitivity of the fair values of the City's investments (including investments held by bond trustees) to market interest rate fluctuations is provided by the following table that shows the distribution of the City's investments by maturity or earliest call date:

Investment Type	12 Months or less	13 to 24 Months	25 to 36 Months	37 to 48 Months	49 to 60 Months	Total
U.S. Treasury Notes	\$ 3,624,917	\$ 3,563,135	\$ 4,260,118	\$ 835,535	\$ 445,922	\$ 12,729,627
Federal Agency Securities	-	5,900,576	2,240,078	3,191,710	-	11,332,364
Commercial Paper	999,251	-	-	-	-	999,251
Local Agency Investment Funds	3,165,193	-	-	-	-	3,165,193
Money Market Mutual Funds	426,902	-	-	-	-	426,902
Certificate of Deposits	360,352	-	-	-	-	360,352
Total Investments	<u>\$ 8,576,615</u>	<u>\$ 9,463,711</u>	<u>\$ 6,500,196</u>	<u>\$ 4,027,245</u>	<u>\$ 445,922</u>	29,013,689
Cash in Bank and on Hand						<u>11,882,799</u>
Total Cash and Investments						<u>\$ 40,896,488</u>

The City is a participant in the Local Agency Investment Fund (LAIF) that is regulated by California Government Code Section 16429 under the oversight of the Treasurer of the State of California. The City reports its investment in LAIF at the fair value amount provided by LAIF, which is the same as the value of the pool share. The balance is available for withdrawal on demand, and is based on the accounting records maintained by LAIF, which are recorded on an amortized cost basis. Included in LAIF's investment portfolio are collateralized mortgage obligations, mortgage-backed securities, other asset-backed securities, loans to certain state funds, United States Treasury Notes and Bills and floating rate securities issued by federal agencies, government-sponsored enterprises, and corporations. At June 30, 2014, these investments have an average maturity of 232 days.

**F. Credit Risk**

Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The actual ratings as of June 30, 2014 for all U.S. Treasury Notes and Federal Agency Securities are A-1+ or AA+ as provided by Standard and Poor's investment rating system. Money Market Mutual Funds were rated AA+ by Standard and Poor's investment rating system. The Local Agency Investment Funds were not rated as of June 30, 2014.

**CITY OF SUISUN CITY**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2014**

**NOTE 3 - CASH AND INVESTMENTS (Continued)**

**G. Concentration of Credit Risk**

The City's investment policy regarding the amount that can be invested in any one issuer is stipulated by the California Government Code. However, the City is required to disclose investments that represent a concentration of five percent or more of investments in any one issuer, held by individual City Funds in the securities of issuers other than U. S. Treasury securities, mutual funds and external investment pools.

At June 30, 2014, those investments consisted of:

Reporting Unit	Issuer	Investment Type	Reported Amount
Governmental Activities:			
Primary Government	Federal National Mortgage Association	Federal Agency Securities	\$ 2,955,125
	Federal Home Loan Mortgage Corp.	Federal Agency Securities	2,820,387
Fiduciary Funds:			
RDA Successor Agency	Federal Home loan Bank	Federal Agency Securities	4,217,707

**NOTE 4 - INTERFUND TRANSACTIONS**

**A. Transfers Between Funds**

With Council approval, resources may be transferred from one City fund to another. Transfers between funds during the fiscal year ended June 30, 2014 were as follows:

Fund Making Transfer	Fund Receiving Transfers	Amount Transferred	
General Fund	Non-Major Governmental Funds	\$ 232,104	A
Off-site Street Improvement Funds	Non-Major Governmental Funds	37,275	B
Housing Authority Special Revenue	General Fund	65,000	A
Municipal Facilities and Equipment Fund	Non-Major Governmental Funds	373,500	
Non-Major Governmental Funds	General Fund	642,185	A
	Housing Authority Special Revenue Fund	48,841	
	Non-Major Governmental Funds	190,316	A/C
	Internal Service Funds	145,549	A
		<u>\$ 1,734,770</u>	

(A) To fund general operations/receiving transfers.

(B) To fund capital improvement projects.

(C) To fund debt service.

**CITY OF SUISUN CITY**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2014**

**NOTE 4 – INTERFUND TRANSACTIONS (Continued)**

**B. Current Interfund Balances**

Current interfund balances arise in the normal course of business and are expected to be repaid shortly after the end of the fiscal year. At June 30, 2014 the following funds have balances due to the General Fund.

Due To:	Due From:	Amount
General Fund	Housing Authority Special Revenue:	
	Almond Gardens	\$ 40,281
	Special Revenue Funds:	
	Local Transportation Fund	102,513
	Traffic Safety	4,746
	Bay REN-ABAG Grant	1,797
	Police Grants	10,706
	Boating Safety	30,364
	SLESF Grant	16,637
	ATOD	5,812
	Marina Fuel	38,067
	Downtown-Marina Property Management	8,140
	Special Assessment Districts	48,838
	Capital Projects Funds:	
	Municipal Facilities Equipment	165,153
	Internal Service Fund:	
	Self Insurance Funds	18,820
	Total	\$ 491,873

**NOTE 5 – NOTES RECEIVABLE**

Notes receivable, including accrued interest, comprised balances from the following programs, all of which are discussed below:

Bay Homes Development Corporation	\$ 1,914,503
Cottonwood Creek Housing Association, LP	6,645,442
Solano County - Library Construction	1,023,891
Main Street West partners, LLC	440,927
Wiseman - One Harbor Center (Note 6)	500,000
First Time Home Buyers	1,861,945
Reimbursement from Successor Agency	5,484,258
Total Notes Receivables	\$ 17,870,966

**CITY OF SUISUN CITY**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2014**

**NOTE 5 – NOTES RECEIVABLE (Continued)**

**A. *Bay Homes Development Corporation***

The note receivable of \$1,914,503 relates to a loan made by the former RDA Housing Set-Aside fund to the Bay Homes Development Corporation for the purpose of constructing a 28-unit very low and moderate income rental housing project. Due to RDA dissolution, the former Redevelopment Agency assigned this agreement to the Housing Authority and is accounted for in the Housing Authority Special Revenue Fund. The loan bears interest at 2 percent per annum and is secured by a deed of trust, assignment of rents, security agreement, and fixture filing on the underlying project. Repayment of the loan is to be made from residual cash flows, to the extent generated by the completed housing project. The Corporation has fully paid all interest due as of June 30, 2014. All outstanding balance and accrued but unpaid interest is due and payable on June 21, 2026.

**B. *Cottonwood Creek Housing Association***

The former Redevelopment Agency entered to a Disposition, Development and Loan agreements with Cottonwood Creek Housing Associates, LP, a California limited partnership for the construction of Cottonwood Creek Apartments, a low and moderate income housing project of the Agency. The total loan agreement provides for loans up to \$7,950,000. The loan bears a contingent simple interest of 3 percent from the date of disbursement until paid and is secured by a deed of trust with assignment rents and security agreement. Repayment of the loan is contingent upon availability of residual income. The loan receivable at June 30, 2014 consists of a note from the sale of land valued at \$1,800,000 and cash advances of \$4,845,442. Due to RDA dissolution the former Redevelopment Agency assigned this agreement to the Housing Authority and is accounted for in the Housing Authority Special Revenue Fund.

**C. *Solano County Library Construction***

The Agency advanced \$1,098,000 to Solano County for the construction of the Solano County Library. Due to RDA dissolution the former Redevelopment Agency assigned this agreement to the City and is accounted for in the general fund. The Agency will be repaid from future collections of Public Facilities Fees for all advances made by the Agency. The City has collected \$0 Public Facilities Fees as of June 30, 2014. Such repayments shall include interest of three percent per annum. As of June 30, 2014, the outstanding balance of these loans was \$1,023,891.

**D. *Redevelopment, Housing Rehabilitation, and CDBG***

The City and the former RDA Agency entered into agreements with individuals and businesses for housing rehabilitation, economic development, and redevelopment loans. As of June 30, 2014, the outstanding balance of these loans was \$440,927. Due to RDA dissolution the former Redevelopment Agency assigned this agreement to the City and is accounted for in the general fund.

**CITY OF SUISUN CITY**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2014**

**NOTE 5 – NOTES RECEIVABLE (Continued)**

**E. *First Time Home Buyers***

To create affordable homeownership opportunities for qualified low and moderate income persons and households, the former Suisun City Redevelopment Agency (the "Agency") provided down payment assistance in the form of second mortgages. The loan terms are zero percent interest with deferred monthly payments. Each loan is due upon the sale of the property, or in the event of a default (e.g., homeowner decides to rent the house). In the event of a sale, the borrower is required to pay the Agency the outstanding principal amount of the loan in addition to the Agency's pro rata share of equity appreciation (amount of loan/original purchase price-approved capital improvements). The loans are completely forgiven if the borrower stays in the home for forty-five (45) years. The Agency may collect repayments when the property is sold or is in default of the loan terms. As of June 30, 2014, the aggregate outstanding balance of loans under this program was \$1,861,945. Due to RDA dissolution the former Redevelopment Agency assigned this agreement to the Housing Authority.

**F. *Successor Agency Reimbursement Agreement***

Pursuant to a reimbursement agreement, the former Redevelopment Agency of the City of Suisun City (RDA) is responsible for reimbursing the City for all lease payments (lease payments may also be referred to as debt service) paid to the Suisun City Public Financing Authority relating to a Certificate of Participation (COP) financing arrangement originally issued for the construction of the Suisun City Civic Center in 1987. As of January 31, 2012, the remaining reimbursement obligation of the former RDA (now the successor agency) is approximately \$5,484,000. A payment schedule for \$6,168,300 was approved by the Successor Agency's Oversight Board, which consist of payments of \$350,000 in 2012 through 2016, \$500,000 in 2017 through 2024, and a final payment of approximately \$418,318 in year 2025. The payment amounts over the first five years would be reduced by any interest income or debt service reserves used to meet debt service obligations.

**NOTE 6 – DEVELOPMENT AGREEMENT**

Pursuant to a Development and Disposition Agreement (the "DDA"), the Agency sold, for \$722,400, a parcel of real property known as the North Harbor site to a developer for the purpose of assisting in the construction of a commercial office building. The developer is to pay the Agency the greater of \$500,000 or 10 percent of the cumulative gross proceeds derived from the project as defined whether derived from operation or sale of the project. If the Agency has not been paid such amounts prior to 20 years after the certificate of occupancy is issued with respect to the building, then the entire amount shall become due and payable. Due to RDA dissolution, the former Redevelopment Agency assigned this agreement to the City. The City has recorded this receivable at \$500,000 and has offset it by deferred inflow at the fund level statement under modified accrual accounting; but is recognized as revenue at the government-wide Statement of Activities under full accrual accounting.

**CITY OF SUISUN CITY**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2014**

**NOTE 6 – DEVELOPMENT AGREEMENT (Continued)**

Pursuant to the Disposition and Development Agreement as amended on February 19, 2009, between the Agency of Suisun City and Main Street West Partners, LLC (the “Developer”), the Agency agreed to provide a loan to the Developer of up to \$500,000 that bears an annual interest rate of six percent. The Developer is entitled to use the loan to provide rent credits in the form of reduced or temporarily abated rent and to pay for tenant improvements for commercial tenants when such improvements exceed \$30 per square foot. The outstanding balance of the loan together with all accrued interest is due and payable from a component of the proceeds from the sale of residential units developed as part of the project in the amount of \$35,000 per residential unit. Repayments are credited first toward accrued interest then toward principal. The entire outstanding balance of the loan together with accrued interest was originally due and payable on February 19, 2014. However, an amendment to the DDA has been approved by the Successor Agency and the Oversight Board that would extend the term of the loan repayment. The proposed amendment is currently subject to review by the California Department of Finance. As of June 30, 2014, the Developer has drawn \$440,927.

The former Redevelopment Agency entered into many agreements since its inception in order to carry out the goals and objectives of the Redevelopment Plan. Although many of the projects are complete from a physical standpoint, there are leftover provisions of certain agreements to monitor. In addition, there are agreements the Agency is in the middle of implementing and require on-going attention. City officers and employees have dealt with each agreement and with that in mind, the City is best equipped to assume each agreement and manage them in a manner consistent with the original intent of the Suisun City Redevelopment Agency.

**NOTE 7 - CAPITAL ASSETS**

All capital assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Contributed capital assets are valued at their estimated fair market value on the date contributed.

Capital assets with limited useful lives are depreciated over their estimated useful lives. The purpose of depreciation is to spread the cost of capital assets equitably among all users over the life of these assets. The amount charged to depreciation expense each year represents that year’s pro rata share of the cost of capital assets. Depreciation is provided using the straight line method which means the cost of the asset is divided by its expected useful life in years and the result is charged to expense each year until the asset is fully depreciated. The City has assigned the useful lives listed below to capital assets:

Buildings	25-30 years
Improvements	10 years
Vehicle	3-10 years
Machinery and Equipment	3-10 years
Infrastructure	25-65 years
Streets-Pavement System	10-75 years

**CITY OF SUISUN CITY**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2014**

**NOTE 7 - CAPITAL ASSETS (Continued)**

**A. Capital Asset Additions and Retirements**

Capital assets activity for the year ended June 30, 2014 is as follows:

	Balance June 30, 2013	Additions	Transfers and Adjustments	Balance June 30, 2014
<b>Governmental Activities:</b>				
Capital assets not being depreciated:				
Land and improvements	\$ 52,151,305	\$ -	\$ -	\$ 52,151,305
Construction in Progress	37,693	37,998	-	75,691
Total non-depreciable assets	<u>52,188,998</u>	<u>37,998</u>	<u>-</u>	<u>52,226,996</u>
Capital assets being depreciated:				
Buildings	29,966,360	-	-	29,966,360
Buildings and improvements	13,159,390	17,265	-	13,176,655
Equipment	4,596,884	43,682	-	4,640,566
Infrastructure	45,496,705	-	-	45,496,705
Streets-Pavement System	107,008,019	195,369	-	107,203,388
Total capital assets being depreciated	<u>200,227,358</u>	<u>256,316</u>	<u>-</u>	<u>200,483,674</u>
Less accumulated depreciation for:				
Buildings	8,732,572	598,307	-	9,330,879
Buildings and improvements	8,514,382	471,305	-	8,985,687
Equipment	3,219,740	173,055	-	3,392,795
Infrastructure	20,828,958	982,733	-	21,811,691
Streets-Pavement System	54,812,036	1,653,121	-	56,465,157
Total accumulated depreciation	<u>96,107,688</u>	<u>3,878,521</u>	<u>-</u>	<u>99,986,209</u>
Net capital assets being depreciated	<u>104,119,670</u>	<u>(3,622,205)</u>	<u>-</u>	<u>100,497,465</u>
Net general capital assets	<u>156,308,668</u>	<u>(3,584,207)</u>	<u>-</u>	<u>152,724,461</u>
Internal Service Funds				
Vehicle, Machine & Equipment	2,724,669	16,700	-	2,741,369
Accumulated depreciation -Vehicle, Machine & Equipment	2,155,952	116,343	-	2,272,295
Net internal service funds	<u>568,717</u>	<u>(99,643)</u>	<u>-</u>	<u>469,074</u>
Total capital assets, net	<u>\$ 156,877,385</u>	<u>\$ (3,683,850)</u>	<u>\$ -</u>	<u>\$ 153,193,535</u>

**CITY OF SUISUN CITY**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2014**

**NOTE 7 - CAPITAL ASSETS (Continued)**

The \$75,691 construction in progress expenditures are mainly related to the Railroad Ext. Marina to Main Street project and Lawler Ranch Park Phase II project.

**B. Capital Asset Contributions**

Some capital assets may be acquired using Federal and State grant funds, or they may be contributed by developers or other governments. These contributions are required to be accounted for as revenues at the time the capital assets are contributed.

**C. Depreciation Allocation**

Depreciation expense is charged to functions and programs based on their usage of the related assets. The amounts allocated to each function or program are as follows:

Public safety	\$	155,753
Public works		660,872
Highways & streets		1,713,512
Building services		613,057
Culture and recreation		430,915
Community development		304,412
Internal Service Funds		116,343
Total depreciation expense	\$	3,994,864

**CITY OF SUISUN CITY**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2014**

**NOTE 8 – LONG TERM DEBT**

The City generally incurs long-term debt to finance projects or purchase assets, which will have useful lives equal to or greater than the related debt.

**A. Current Year Transactions and Balance**

The City's long-term debt activities for the year ended June 30, 2014 were as follows:

	Balance June 30, 2013	Additions	Retirement	Balance June 30, 2014	Current Portion
<b>City of Suisun City:</b>					
North Bay Aqueduct due 7/1/36	\$ 1,761,450	\$ -	\$ 76,715	\$ 1,684,735	\$ 77,740
General Obligation Bonds Highway 12 Expansion 5.0%-5.2%, due 2/1/19	1,685,000	-	235,000	1,450,000	255,000
2004 Certificates of Participation 1.5%-4.4%, due 11/1/15	720,000	-	230,000	490,000	240,000
Capital Lease Obligations	274,680	-	106,315	168,365	111,023
<b>Total City of Suisun City</b>	<u>4,441,130</u>	<u>-</u>	<u>648,030</u>	<u>3,793,100</u>	<u>683,763</u>
<b>Total Governmental Activity Debt</b>	<u>4,441,130</u>	<u>-</u>	<u>648,030</u>	3,793,100	<u>\$ 683,763</u>
Less: Current portion				<u>(683,763)</u>	
Non-current portion				<u>\$ 3,109,337</u>	

The debt service fund – Highway 12 Bond provides payments for the general obligation bonds highway 12 expansion. The debt service fund – North Bay Aqueduct provides payments for the North Bay Aqueduct loan. The debt service fund – Civic Center COP provides payments for the 2004 Certificates of Participation. The debt service fund – Fire Truck Acquisition provides payments for the capital leases.

**B. Debt Service Requirements**

Future principal and interest payments were as follows at June 30, 2014:

For The Year Ending June 30,	Principal	Interest
2015	\$ 683,763	\$ 97,732
2016	655,081	68,896
2017	367,740	48,100
2018	387,740	33,020
2019	402,740	16,900
2020-2024	388,700	-
2025-2029	388,700	-
2030-2034	388,700	-
2035-2036	129,936	-
<b>Total</b>	<u>\$ 3,793,100</u>	<u>\$ 264,648</u>

**CITY OF SUISUN CITY**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2014**

**NOTE 8 – LONG TERM DEBT (Continued)**

**C. City's Long-Term Debt Issues**

**North Bay Aqueduct Agreement Payable** – On October 22, 1985, the City entered into an agreement with the Solano County Flood Control and Water Conservation District for the purpose of obtaining an additional water supply up to a maximum of 1,300 acre-feet per annum. Under the agreement, the City is required to make annual payments to the District for the cost to the District of route for the reach of the North Bay Aqueduct from the Delta to Cordelia (the capital cost of the Phase 2 of the North Bay Aqueduct). The City is obligated under the agreement to levy a zone of benefit property tax sufficient to provide for payment under the agreement. The agreement bears no interest and matures July 1, 2036.

**General Obligation Bonds** – The City issued \$4,250,000 of voter-approved general obligation bonds for the purpose of financing costs of widening that portion of California Highway 12 located within the City. The bonds bear interest at rates from 5.0 percent to 5.2 percent. Interest is payable semi-annually each February 1 and August 1, through 2019. Principal payments are payable annually each February 1, through 2019. Bonds maturing February 1, 2005 or thereafter are subject to early redemption, at the option of the City, with a premium from .5 percent to 2.0 percent from February 1, 2004 through January 31, 2008. The bonds are secured by levies of ad valorem taxes upon all property within the City subject to taxation.

**2004 Certificates of Participation** - In April 2004, the Suisun City Public Financing Authority issued \$2,490,000 of 2004 Certificates of Participation to assist the City in advance refunding its 1993 Certificates of Participation used to finance the Civic Center project. The Certificates are secured by a lease agreement between the Authority and the City, wherein the City agreed to make such lease payments and to include such payments in its budget during the term of the lease. The Certificates bear interest at rates from 1.5 percent to 4.40 percent. Interest is payable semi-annually each May 1 and November 1, through 2015. Principal payments are payable annually each November.

**Capital Lease Obligations** - On September 2, 2008, the City entered into a seven-year capital lease agreement to purchase a new fire truck in the amount of \$700,000. The lease is payable in semi-annual installments of \$ \$58,597 through September 27, 2015.

**D. Successor to the Redevelopment Agency Long-Term Debt Issues**

As of February 1, 2012, the bonds and all other loans payable of the former Redevelopment Agency were transferred to the Successor Agency of the Suisun City Redevelopment Agency due to ABx1 26, which dissolved redevelopment agencies in the State of California as of January 31, 2012. The Successor Agency, a separate legal entity, is responsible for the repayment of the principal and interest of the outstanding bonds. Additions to the Successor Agency, in the form of property taxes, have been pledged for the repayment of enforceable obligations (which include the bonds). Since the Redevelopment Agency no longer exists, the bonds have been removed from the City's government-wide financial statements.

**CITY OF SUISUN CITY**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2014**

**NOTE 8 - LONG-TERM DEBT (Continued)**

The long-term debt activities for the Successor Agency of the Suisun City Redevelopment Agency for the year ended June 30, 2014 were as follows:

	Balance June 30, 2013	Additions	Retirement	Balance June 30, 2014	Current Portion
<b>Successor Agency:</b>					
<i>Tax Allocation Bonds:</i>					
1998 Tax Allocation Revenue Bonds					
Current Interest Term Bonds					
3.9%-5.20%, due 10/1/28	\$ 5,650,000	\$ -	\$ 270,000	\$ 5,380,000	\$ 275,000
Capital Appreciation Bonds					
3.9%-5.32%, due 10/1/28 and					
3.9%-5.37%, due 10/1/33	15,872,656	859,220	-	16,731,876	-
2003-B Tax Allocation Refunding Bonds					
2.0%-3.375%, due 10/1/2023	28,195,000	-	2,045,000	26,150,000	2,125,000
2003-A Tax Allocation Refunding Bonds					
2.0%-3.375%, due 10/1/2023	4,730,000	-	315,000	4,415,000	230,000
<i>Loans payable:</i>					
Marina Loan #94-5-319					
4.5%, due 10/1/48	1,541,252	-	17,889	1,523,363	18,694
Marina Loan #91-10-305					
4.5% due 8/1/22	1,091,389	-	88,817	1,002,572	92,814
Marina Loan #91-10-305					
4.5% due 8/1/42	3,695,843	-	60,582	3,635,261	63,308
Marina Expansion Loan					
7.239%, due 10/24/25	2,157,316	-	111,826	2,045,490	119,921
<b>Total Trust Fund Debt</b>	<u>62,933,456</u>	<u>859,220</u>	<u>2,909,114</u>	<u>60,883,562</u>	<u>\$ 2,924,737</u>
<i>(Less) Plus:</i>					
2003-B premium, net	31,695	-	2,882	28,813	
2003-A discount, net	(15,441)	-	(813)	(14,628)	
<b>Total Trust Fund Long-term debt, net</b>	<u>\$ 62,949,710</u>	<u>\$ 859,220</u>	<u>\$ 2,911,183</u>	60,897,747	
Less: Current portion				<u>(2,924,737)</u>	
Non-current portion				<u>\$ 57,973,010</u>	

**NOTE 9 – SPECIAL ASSESSMENT DEBT WITHOUT CITY’S COMMITMENT**

On June 6, 2003, the City of Suisun City issued \$570,000 principal amount of Limited Obligation Refunding Improvement Bonds to refund \$615,000 outstanding aggregate principal amount of the City’s Limited Obligation Improvement Bonds, Victorian Harbor Assessment Reassessment District, Series 1994-1. The Bonds are secured by the unpaid reassessments against 93 reassessment parcels. Neither the faith and credit nor the general taxing power of the City of Suisun have been pledged to the payment of the Bonds. Therefore, the Bonds have not been included in the accompanying financial statements. The balance of the outstanding debt principal was \$260,000 at June 30, 2014.

**CITY OF SUISUN CITY**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2014**

**NOTE 10 – NET POSITION AND FUND BALANCES**

**A. Net Position**

Net Position is the excess of all the City's assets and deferred outflows of resources over all its liabilities and deferred inflow of resources, regardless of fund. Net Position is divided into three captions. These captions apply only to Net Position, which is determined only at the Government-wide level, and are described below:

*Net investment in capital assets* describes the portion of Net Position which is represented by the current net book value of the City's capital assets, less the outstanding balance of any debt issued to finance these assets.

*Restricted* describes the portion of Net Position which is restricted as to use by the terms and conditions of agreements with outside parties, governmental regulations, laws, or other restrictions which the Agency cannot unilaterally alter. These principally include developer fees received for use on capital projects and debt service requirements.

*Unrestricted* describes the portion of Net Position which is not restricted to use.

**B. Fund Balance**

Nonspendable fund balance represents amounts that cannot be spent either because they are in a nonspendable form or are required to be maintained intact such as prepaid expenses, inventories and long term receivables.

Restricted fund balance represents amounts that are constrained for specific purposes by state or federal laws, enabling legislation or externally imposed conditions by grantors or creditors.

Committed resources reflect amounts that can only be used for specific purposes pursuant to constraints imposed by a formal action of the entity's "highest level of decision making authority," which would be by an ordinance passed by the City Council. The constraint remains binding unless modified or rescinded in the same formal manner by the City Council.

Assigned fund balance represents amounts that are constrained by the City's intent to be used for specific purposes, but are neither restricted nor committed. The City Council delegated the authority to assign amounts to be used for specific purposes to the Administrative Services Director.

Unassigned fund balance are either residual positive net resources of the General Fund in excess of what can properly be classified in one of the other four categories in the General Fund, or negative balances in all other funds.

*Fund Balance Policy* – When both restricted and unrestricted funds are available for expenditure, the city's Fund Balance Policy reduces all Governmental Funds Balances in the following order: Restricted, Committed, Assigned, and Unassigned fund balances unless disallowed by City Council or legal requirements. The City Council through resolution gives authorization to the Director of Administrative Services or Designee to Assign Fund Balances and to report these amounts in the Comprehensive Annual Financial Statement.

**CITY OF SUISUN CITY**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2014**

**NOTE 10 – NET POSITION AND FUND BALANCES (Continued)**

**C. Deficit Fund Balance**

As of June 30, 2014, the Municipal Facilities Fund had a negative fund balance of \$165,153; it was the result of returning the money paid by the former Redevelopment Agency to the Successor Agency of the Suisun City Redevelopment for the reimbursement agreement regarding the Civic Center COP. The obligation will be settled through the Recognized Obligation Payment Schedule (ROPS). The Marina Fuel had a negative fund balance of \$26,708. These deficits are expected to be eliminated by revenues earned from sources typically accounted for in these funds; otherwise, the general fund will subsidize these deficits.

**D. Fund Balance Classification Detail**

	Major Funds						Total Governmental Funds
	General	Off-site Street Improvement	Housing Authority Special Revenue	Housing Authority Choice Vouchers	Municipal Facilities and Equipment	Other Governmental	
Nonspendable:							
Advances	\$ -	\$ -	\$ 6,901,505	\$ -	\$ -	\$ -	\$ 6,901,505
Prepaid and other assets	3,518	-	602	-	-	18,344	22,464
Notes receivable	-	-	1,914,503	-	-	-	1,914,503
Restricted for:							
Housing programs	-	-	994,199	182,806	-	135,385	1,312,390
Debt service	-	-	-	-	-	353,851	353,851
Street and highways	-	4,823,796	-	-	-	1,729,840	6,553,636
Community development	209,801	-	-	-	-	507,219	717,020
Park development	-	-	-	-	-	1,255,899	1,255,899
Sewer maintenance	-	-	-	-	-	1,721,022	1,721,022
Special districts assessments	-	-	-	-	-	1,893,563	1,893,563
Committed for:							
Community development	59,073	-	-	-	-	413	59,486
Special events	-	-	-	-	-	98,965	98,965
Asset forfeiture	-	-	-	-	-	10,419	10,419
DARE donations	-	-	-	-	-	18,536	18,536
Nuisance abatement	-	-	-	-	-	36,742	36,742
Traffic towing	-	-	-	-	-	37,091	37,091
Unassigned for:							
General operations	2,888,392	-	-	-	-	-	2,888,392
Municipal facilities and Equipment	-	-	-	-	(165,153)	-	(165,153)
Marina operations	-	-	-	-	-	(26,708)	(26,708)
<b>Total fund balance</b>	<b>\$ 3,160,784</b>	<b>\$ 4,823,796</b>	<b>\$ 9,810,809</b>	<b>\$ 182,806</b>	<b>\$ (165,153)</b>	<b>\$ 7,790,581</b>	<b>\$ 25,603,623</b>

**CITY OF SUISUN CITY**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2014**

**NOTE 11 - RISK MANAGEMENT**

**A. Risk Coverage**

The City is exposed to various risks of loss to torts, theft of, damage to and destruction of assets, errors and omissions, injuries to employees, and natural disasters. The City has a self-insurance internal service fund to account for and finance its uninsured risks of loss. Under this program, the self-insurance fund provided coverage up to a maximum of \$25,000 for each general liability claim, \$5,000 for each property damage claim, and \$250,000 for each workers' compensation claim. The City is a member of the Local Agency Worker's Compensation Excess Joint Powers Authority (LAWCX) that provides coverage in excess of \$250,000.

LAWCX's financial statements may be obtained from Bickmore & Associates, 6371 Auburn Boulevard, Citrus Heights, CA 95621.

The City is a member of the Association of Bay Area Governments (ABAG) PLAN Corporation, a 30-member public entity insurance pool. The ABAG PLAN Corporation provides the City general liability coverage of \$5,000,000 per occurrence and property insurance coverage of \$100,000 per occurrence, both subject to the respective deductibles in the above paragraph. The City is also covered by the Special Excess Liability Policy with Driver Alliant Integrated Insurance for up to \$10,000,000 in general liability, and for property, excess of \$100,000 up to replacement cost. Special Excess Liability Settled claims have not exceeded this commercial coverage in any of the past three years.

Audited financial statements may be obtained from ABAG Services, P.O. Box 2050, Oakland, CA 94604-2050.

The City has coverage for Commercial Crime under Driver Alliant Integrated Insurance. This policy provides coverage up to a maximum of \$1,000,000, with a \$5,000 deductible.

All funds of the City participate in the program and make payments to the self-insurance fund based on estimates of amounts needed to pay prior and current year claims and to establish a reserve for catastrophe losses. The claims liability of \$705,526 reported in the fund at June 30, 2014 is based on accounting standards which require that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred and the amount of the loss can be reasonable estimated.

**CITY OF SUISUN CITY**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2014**

**NOTE 11 - RISK MANAGEMENT (Continued)**

**B. Liability for Uninsured Claims**

The following is a summary of changes in City recorded claim liabilities during the years ended June 30:

	2014	2013
Beginning balance	\$ 957,561	\$ 854,285
Increase (Decrease) in current year claims and changes in estimates	(54,857)	641,843
Claims paid	(197,178)	(538,567)
Ending Balance	705,526	957,561
Current portion	331,150	181,612
Non-current portion	\$ 374,376	\$ 775,949

**NOTE 12 – PENSION PLAN**

**CALPERS Safety and Miscellaneous Employees Plans**

The City participates in cost-sharing pension plans offered by California Public Employees Retirement System (CALPERS), an agent multiple employer defined benefit pension plan which acts as a common investment and administrative agent for its participating member employers. CALPERS provides retirement and disability benefits, annual cost of living adjustments and death benefits to plan members and beneficiaries. The City's employees participate in the separate Safety (police and fire) and Miscellaneous (all other) Employee Plans. Benefit provisions under both Plans are established by State statute and City resolution. Benefits are based on years of credited service, equal to one year of full time employment. Funding for city's contributions for both Plans are determined annually on an actuarial basis as of June 30 by CALPERS. The Plans' provisions and benefits in effect at June 30, 2014, are summarized as follows:

	Safety - Fire	Safety - Police	Miscellaneous
Benefit Vesting Schedule	5 years service	5 years service	5 years service
Benefit payments	monthly for life	monthly for life	monthly for life
Retirement age	55	50	55
Monthly benefits, as % of annual salary	1.426% - 2.50%	3%	1.426% - 2.418%
Required employee contribution rates	7%	9%	7%
Required employer contribution rates	28.768%	39.445%	12.955%

CALPERS determines contribution requirements using a modification of the Entry Age Normal Method. Under this method, the City's total normal benefit cost for each employee from date of hire to date of retirement is expressed as a level percentage of the related total payroll cost. Normal benefit cost under this method is the level amount the City must pay annually to fund an employee's projected retirement benefit. This level percentage of payroll method is used to amortize any unfunded actuarial liabilities. The actuarial assumptions used to compute contribution requirements are also used to compute the actuarial accrued liability.

**CITY OF SUISUN CITY**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2014**

**NOTE 12 - PENSION PLAN (Continued)**

The City uses the actuarially determined percentages of payroll to calculate and pay contributions to CALPERS. This results in no net pension obligations or unpaid contributions. Annual Pension Costs, representing the payment of all contributions required by CALPERS, for the years ended June 30 as follows:

	Fiscal Year	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
Miscellaneous Plan	6/30/2012	\$ 473,834	100%	\$ -
	6/30/2013	445,663	100%	-
	6/30/2014	446,252	100%	-
Safety -Police Plan	6/30/2012	\$ 687,463	100%	\$ -
	6/30/2013	614,716	100%	-
	6/30/2014	534,743	100%	-
Safety -Fire Plan	6/30/2012	\$ 73,514	100%	\$ -
	6/30/2013	70,681	100%	-
	6/30/2014	68,933	100%	-

CALPERS uses the market related value method of valuing the Plan's assets. An investment rate of return of 7.5 percent is assumed, including inflation at 2.75 percent. Annual salary increases are assumed to vary by duration of service and annual retirement benefit increases are assumed to be 3.3 percent.

Changes since the Prior Year's Valuation:

On April 17, 2013, the CalPERS Board of Administration approved a recommendation to change the CalPERS amortization and rate smoothing policies. Beginning with the June 30, 2013 valuations that set the 2015-16 rates, CalPERS will employ an amortization and smoothing policy that will pay for all gains and losses over a fixed 30-year period with the increases or decreases in the rate spread directly over a 5-year period.

On January 1, 2013, the Public Employees' Pension Reform Act of 2013 (PEPRA) took effect. In addition to creating new retirement formulas for newly hired members, PEPRA also effectively closed all existing active risk pools to new employees.

**CITY OF SUISUN CITY**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2014**

**NOTE 13 – OTHER POST EMPLOYMENT BENEFITS**

During fiscal year 2009-2010, the City implemented the provisions of Governmental Accounting Standards Board Statement No. 45, Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions. This Statement establishes uniform financial reporting standards for employers providing postemployment benefits other than pensions (OPEB). The provisions of this statement are applied prospectively and do not affect prior year's financial statements. The City has elected to use the alternative measurement method as prescribed by GASB 45. Required disclosures are presented below.

***A. Plan Description and Funding Policy***

The City follows the governmental code section 22890-22905 and provides postretirement health care benefits to employees who retire on or after attaining a minimum of 10 years of public service who elected to receive benefits. The City has set a maximum amount of contribution of \$119 each month per each retiree. For retired employees with 10 years of service, the City contributes 50 percent of \$119 each month. For retired employees with 20 or more years of service, the City contributes 100 percent of its maximum amount of contribution monthly. The costs of postemployment benefits has been allocated in various funds based on function/program the retiree last served, i.e., if the retired employee's position is funded by General Fund, then his OPEB will be paid by the general fund. All eligible retirees can continue medical coverage with the Plan provided for active employees. The cost of the benefits provided by the Plan is currently being paid by the City on a pay-as-you-go basis. The long-term strategy for funding the benefits provided under the Plan is currently being evaluated.

***B. Actuarial Assumptions***

The annual required contribution (ARC) was determined as part of a June 30, 2013 actuarial valuation using the GASB 45 Alternative Measurement Method. This is a projected unit credit method, which takes into account those benefits that are expected to be earned in the future as well as those already accrued. The actuarial assumptions included (a) 2.5 percent investment rate of return, (b) 2.9 percent payroll growth rate, (c) 2.7 percent inflation rate, (d) amortization period of 30 years, and (e) health care cost trend rates from 4.7 percent to 8.0 percent for medical benefits. Actuarially determined amounts are subject to revision at least tri-annually as results are compared to past expectations and new estimates are made about the future.

**CITY OF SUISUN CITY**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2014**

**NOTE 13 – OTHER POST EMPLOYMENT BENEFITS (Continued)**

**C. Funding Progress and Funded Status**

The City's Net OPEB Obligation (NOO) is recorded in the Statement of Net Position and is calculated as follows:

Annual Required Contribution	\$	38,528
Interest on Net OPEB Obligation		5,037
Adjustment to Annual Required Contribution		(6,317)
Annual OPEB cost		37,248
Age Adjusted Contributions made		(20,017)
(Decrease) increase in net OPEB obligations		17,231
Net OPEB obligation (asset) June 30, 2013		201,418
<b>Net OPEB obligation (asset) June 30, 2014</b>	<b>\$</b>	<b>218,649</b>

The actuarial accrued liability (AAL) representing the present value of future benefits, included in the actuarial study dated June 30, 2013 amounted to \$500,658.

The Schedule of Funding Progress presents trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits. Trend data are presented below:

Actuarial Valuation Date	Actuarial Value of Assets (A)	Entry Age Actuarial Accrued Liability (B)	Unfunded (Overfunded) Actuarial Accrued Liability (B-A)	Funded Ratio (A/B)	Covered Payroll (C)	Unfunded (Overfunded) Actuarial Liability as Percentage of Covered Payroll [(B-A)/C]
June 30, 2010	\$ -	\$ 627,788	\$ 627,788	0.00%	\$ 5,900,300	10.64%
June 30, 2013	-	500,658	500,658	0.00%	4,888,926	10.24%

The annual OPEB costs, age adjusted contributions, the percentage of pension cost contributed, and net OPEB obligation for the fiscal year ended 2014, and the two preceding years were as follows:

Fiscal Year	Annual OPEB Cost	Age Adjusted Contribution	Percentage of Pension Cost Contributed	Net OPEB Obligation (Asset)
June 30, 2012	\$ 80,485	\$ 16,128	20.0%	\$ 183,081
June 30, 2013	36,277	17,940	49.5%	201,418
June 30, 2014	37,248	20,017	53.7%	218,649

**CITY OF SUISUN CITY**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2014**

**NOTE 14- COMMITMENTS AND CONTINGENCIES**

The City participates in several Federal and State grant programs. These programs have been audited by the City's independent accountants in accordance with the provisions of the Federal Single Audit Act amendments of 1996 and applicable State requirements. No cost disallowances were proposed as a result of these audits. However, these programs are still subject to further examination by the grantors and the amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time. The City expects such amounts, if any, to be immaterial.

The City is subject to litigation arising in the normal course of business. In the opinion of the City Attorney there is no other pending litigation, which is likely to have a material adverse effect on the financial position of the City.

Deductions (expenses) incurred by the Successor Agency for the year ended June 30, 2014 (and subsequent years in which the Successor Agency is in operation) are subject to review by various State agencies and the County in which the Successor Agency resides. If any expenses incurred by the Successor Agency are disallowed by the State agencies or County, the City, acting as the Successor Agency could be liable for the repayment of the disallowed costs from either its own funds or by the State withholding remittances normally paid to the City. The amount, if any, of expenses that may be disallowed by the State agencies or County cannot be determined at this time, although the Successor Agency expects such amounts, if any, to be immaterial.

The State Controller's Office completed the Asset Transfer Review in February 2014. The City has complied with all findings of the Asset Transfer Review except for the assets that are subject to the pending lawsuit with the Department of Finance and seven parcels of property that were found to be used for a governmental purpose by the Oversight Board, but denied by the State. Successor Agency staff is working toward a resolution of the 7 properties that were denied, which may ultimately include reconsideration by the Department of Finance that would allow the seven properties to remain with the City due to their governmental uses.

**CITY OF SUISUN CITY**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2014**

**NOTE 15 – ADVANCES TO OTHER GOVERNMENTS**

The California State Legislature enacted ABx4-26, which, among other things, added Sections 33690 and 33690.5 to the Community Redevelopment Law (Health and Safety Code Section 33000 et seq.) requiring redevelopment agencies to make certain payments to its County Supplemental Educational Revenue Augmentation Fund ("SERAF") in FY 2009-10 and FY 2010-11. Each agency has received notification from the State Department of Finance indicating that the amount of their respective SERAF payments that must be made in advance of May 10, 2010, and May 10, 2011, respectively. The State required approximately \$1.7 billion total from all agencies for fiscal year 2009-2010 and \$350 million for FY 2010-11, for a total of \$2.05 billion dollars. Health and Safety Code Section 33690(c) provides that if a Redevelopment Agency was unable to make its full SERAF payment for FY 2009-10 with redevelopment funds, the agency may borrow from its Housing Set-Aside Fund monies. The City has found there were insufficient other monies available for the SERAF payment, as use of such money would severely impair the ability of the Agency carrying out programs and projects necessary to implement the Redevelopment Plan. Given the existing program and project commitments of the Agency, the Agency borrowed a total of \$6,901,505 from the Housing Set-Aside Fund, in accordance with ABX4-26, to make the required SERAF payment prior to May 10, 2010. Because of the Redevelopment Agency dissolution on January 31, 2012, the Housing Set-Aside Special Revenue fund remaining assets were transferred to Housing Authority Special Revenue. The obligations of the repayment of this advance were transferred to the Successor Agency and recorded in the private-purpose trust fund.

**NOTE 16 – CUMULATIVE EFFECT OF A CHANGE IN ACCOUNTING PRINCIPLE**

To implement the requirements of GASB No. 65 (see Note 1N), the City adjusted beginning net position for deferred issuance charges, previously recorded as assets and amortized over the life of the related debt issuance. The Statement requires these costs to be expensed going forward. The cumulative effect of implementation was to reduce beginning net position by \$60,300 in the Government Wide Financial Statements and \$1,101,251 for the RDA Obligation Retirement Trust Fund.

**SUPPLEMENTAL INFORMATION**

## NON-MAJOR GOVERNMENTAL FUNDS

### **SPECIAL REVENUE FUNDS**

These funds account for the proceeds derived from specific revenue sources that are legally restricted to expenditures for specified purposes.

**SPECIAL GAS TAX** - This fund accounts for revenues allocated by the State to be used only for street and highway purposes.

**LOCAL TRANSPORTATION** - This fund accounts for federal, state and local funds used for streets, pedestrian and bikeway improvements.

**TRAIN DEPOT OPERATIONS AND MAINTENANCE** - The fund accounts for the Transportation Development Act (TDA) Article 3 funds for the purpose of operating and maintaining the Train Depot.

**AB 939** - This fund accounts for fees collected and to be used only for purposes of the Integrated Solid Waste Management Act.

**POLICE GRANTS** - This fund accounts for various one-time grants that benefit the Police Departments.

**CDBG STUDY GRANT** - This is a one-time grant from the State to study the Senior Housing in the downtown area.

**FIRE GRANTS** - This fund accounts for grants expended for small equipment used in fire fighting machinery.

**ABAG GRANTS** – This fund accounts for the Bay Area Regional Energy Network Grant.

**PROP 49 GRANTS** - This fund provides funding for before & after school programs, providing tutoring, homework assistance and educational enrichment.

**HOUSING AUTHORITY ADMINISTRATION** - This funds accounts for revenue allocated by the HUD to administer Housing Choice Program.

**SSWA STREET REPAIR** – This fund accounts for the street patching program funded by Suisun-Solano Water District.

**ATOD GRANT** - This fund accounts for County grant used for programs related to alcohol, tobacco and other drugs.

**SEWER MAINTENANCE** - This fund accounts for assessments levied against properties located within the Fairfield-Suisun sewer District boundary, expended for maintenance of the City's sewer system.

**MARINA FUEL** - This fund accounts for the revenues and expenditures associated with the purchase and sale of gasoline at the Suisun Marina.

**BOATING SAFETY** - This fund accounts for Grant funds received from the Boating and Waterways Commission to provide for Police Services along the Suisun Slough and within the Harbor area.

## **NON-MAJOR GOVERNMENTAL FUNDS (Continued)**

ASSET FORFEITURE - This fund accounts for variety of federal and state and local grants made available to improve and enhance and police and fire protection, boating safety, traffic safety along with fines and forfeitures.

DARE/DONATIONS - This fund accounts for all donations that are received by the Police Department, including DARE program donations specified for Police Department Capital Outlays.

NUISANCE ABATEMENT - A fund established to account for costs and reimbursements for various types of public nuisance abatement, such as weed abatement, bank foreclosed property maintenance.

NSP GRANT - This fund was established to account for costs and reimbursements for the Neighborhood Stabilization Program, a federal grant to rehabilitate and sell homes after they have been foreclosed.

TRAFFIC TOWING - This fund accounts for local receipts from towing cars that have been used in illegal activities or parked illegally.

TRAFFIC SAFETY - This grant provides funding for enforcement of seatbelts law for a specific period.

SLESF GRANT - This grant provides funding for supplemental law enforcement services.

SCHOOL RESOURCE GRANT - This fund provides funding for police officer assigned as a School Resource officer.

BUREAU OF JUSTICE VEST GRANT – This fund accounts for the grant to purchase bullet-proof safety vests.

SPECIAL EVENT – This fund accounts for funds collected and expended for special events.

DOWNTOWN-MARINA PROPERTY MANAGEMENT – This fund accounts for the Marina Berth Rent operations, Lawler House rentals and maintenance and Rail Station administration.

SPECIAL ASSESSMENT DISTRICT'S - This fund accounts for maintenance assessments to be expended only for landscaping, lighting and storm drain maintenance purposes.

### **DEBT SERVICE FUNDS**

Debt service funds are used to account for the accumulation of resources and payment of principal and interest on general obligation bonds, loans, notes and other general obligations of the City where such resources are accumulated from the City's other general governmental funds. The City has the following debt service funds.

HIGHWAY 12 BOND - This fund accounts for the debt service of the City's general obligation bonds issued for the Highway 12 Expansion project.

NORTH BAY AQUEDUCT - This fund accounts the debt service of the City's obligation for its share of the construction of Solano County water line.

CIVIC CENTER COP - This fund accounts for the debt service on the Certificates of Participation issued for the construction of the Civic Center building.

FIRE TRUCK ACQUISITION - This fund accounts for the debt service on the fire truck acquisition.

<b>NON-MAJOR GOVERNMENTAL FUNDS (Continued)</b>
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**CAPITAL PROJECTS FUNDS**

Capital projects funds are utilized to account for resources used for the acquisition and construction of capital facilities by the City.

PARK DEVELOPMENT FUND - This fund accounts for impact fees and state grants to be spent only on parks and related projects.

SENIOR CENTER IMPROVEMENT – This fund accounts for CDBG grant monies to upgrade the Senior Center, including new roof, kitchen remodel and other internal and external improvements.

WARMART MITIGATION PROJECTS – This fund was established to carry out capital projects associated with the development of the Wal-Mart at Walters Road.

**CITY OF SUISUN CITY**  
**NON-MAJOR GOVERNMENTAL FUNDS**  
**COMBINING BALANCE SHEETS**  
**JUNE 30, 2014**

	<b>SPECIAL REVENUE FUNDS</b>				
	Special Gas Tax	Local Transportation Special	Train Depot Operations & Maintenance	AB 939	Police Grants
<b>ASSETS</b>					
Cash and investments	\$ 328,420	\$ -	\$ -	\$ 110,212	\$ 110
Cash with fiscal agent	-	-	-	-	-
Receivables:					
Accounts receivable, net	89,077	287,302	8,200	10,004	10,706
Prepaid items	-	-	-	-	-
Other assets	-	-	-	-	-
<b>Total Assets</b>	<b>\$ 417,497</b>	<b>\$ 287,302</b>	<b>\$ 8,200</b>	<b>\$ 120,216</b>	<b>\$ 10,816</b>
<b>LIABILITIES</b>					
Accounts payable	\$ 15,247	\$ 2,964	\$ 60	\$ 9,819	\$ -
Unearned revenues	-	-	-	-	-
Due to other funds	-	102,513	8,140	-	10,706
Refundable deposits	-	-	-	-	-
<b>Total Liabilities</b>	<b>15,247</b>	<b>105,477</b>	<b>8,200</b>	<b>9,819</b>	<b>10,706</b>
<b>FUND BALANCES</b>					
Nonspendable					
Prepays	-	-	-	-	-
Restricted					
Debt service	-	-	-	-	-
Special projects & programs	402,250	181,825	-	110,397	110
Committed	-	-	-	-	-
Unassigned	-	-	-	-	-
<b>Total Fund Balances</b>	<b>402,250</b>	<b>181,825</b>	<b>-</b>	<b>110,397</b>	<b>110</b>
<b>Total liabilities and fund balances</b>	<b>\$ 417,497</b>	<b>\$ 287,302</b>	<b>\$ 8,200</b>	<b>\$ 120,216</b>	<b>\$ 10,816</b>

**SPECIAL REVENUE FUNDS**

CDBG Study Grant	Fire Grants	ABAG Grant	Prop 49 Grant	Housing Authority Administration	SSWA Street Repair	ATOD Grant
\$ 3,150	\$ 4,093	\$ -	\$ 83,372	\$ 119,913	\$ 28,762	\$ -
-	-	-	-	-	-	-
-	-	1,797	-	16,384	-	12,940
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 3,150</u>	<u>\$ 4,093</u>	<u>\$ 1,797</u>	<u>\$ 83,372</u>	<u>\$ 136,297</u>	<u>\$ 28,762</u>	<u>\$ 12,940</u>
\$ -	\$ -	\$ -	\$ 2,188	\$ 912	\$ -	\$ 648
-	-	-	-	-	-	-
-	-	1,797	-	-	-	5,812
-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>1,797</u>	<u>2,188</u>	<u>912</u>	<u>-</u>	<u>6,460</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
3,150	4,093	-	81,184	135,385	28,762	6,480
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>3,150</u>	<u>4,093</u>	<u>-</u>	<u>81,184</u>	<u>135,385</u>	<u>28,762</u>	<u>6,480</u>
<u>\$ 3,150</u>	<u>\$ 4,093</u>	<u>\$ 1,797</u>	<u>\$ 83,372</u>	<u>\$ 136,297</u>	<u>\$ 28,762</u>	<u>\$ 12,940</u>

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**CITY OF SUISUN CITY**  
**NON-MAJOR GOVERNMENTAL FUNDS**  
**COMBINING BALANCE SHEETS (Continued)**  
**JUNE 30, 2014**

	<b>SPECIAL REVENUE FUNDS</b>			
	Sewer Maintenance	Marina Fuel	Boating Safety	Asset Forfeiture
<b>ASSETS</b>				
Cash and investments	\$ 1,726,935	\$ 253	\$ -	\$ 10,419
Cash with fiscal agent	-	-	-	-
Receivables:				
Accounts receivable, net	-	-	37,181	-
Prepaid items	-	-	-	-
Other assets	-	11,207	-	-
<b>Total Assets</b>	<b>\$ 1,726,935</b>	<b>\$ 11,460</b>	<b>\$ 37,181</b>	<b>\$ 10,419</b>
<b>LIABILITIES</b>				
Accounts payable	\$ 5,913	\$ 101	\$ 2,861	\$ -
Unearned revenues	-	-	-	-
Due to other funds	-	38,067	30,364	-
Refundable deposits	-	-	-	-
<b>Total Liabilities</b>	<b>5,913</b>	<b>38,168</b>	<b>33,225</b>	<b>-</b>
<b>FUND BALANCES</b>				
Nonspendable				
Prepays	-	-	-	-
Restricted				
Debt service	-	-	-	-
Special projects & programs	1,721,022	-	3,956	-
Committed	-	-	-	10,419
Unassigned	-	(26,708)	-	-
<b>Total Fund Balances</b>	<b>1,721,022</b>	<b>(26,708)</b>	<b>3,956</b>	<b>10,419</b>
<b>Total liabilities and fund balances</b>	<b>\$ 1,726,935</b>	<b>\$ 11,460</b>	<b>\$ 37,181</b>	<b>\$ 10,419</b>

**SPECIAL REVENUE FUNDS**

<u>DARE/ Donations</u>	<u>Nuisance Abatement</u>	<u>NSP Grant</u>	<u>Traffic Towing</u>	<u>Traffic Safety</u>
\$ 18,536	\$ 37,967	\$ -	\$ 37,276	\$ -
-	-	-	-	-
-	-	-	-	7,557
-	-	-	-	-
-	-	-	-	-
<u>\$ 18,536</u>	<u>\$ 37,967</u>	<u>\$ -</u>	<u>\$ 37,276</u>	<u>\$ 7,557</u>
\$ -	\$ 1,225	\$ -	\$ 185	\$ -
-	-	-	-	-
-	-	-	-	4,746
-	-	-	-	-
<u>-</u>	<u>1,225</u>	<u>-</u>	<u>185</u>	<u>4,746</u>
-	-	-	-	-
-	-	-	-	-
-	-	-	-	2,811
18,536	36,742	-	37,091	-
-	-	-	-	-
<u>18,536</u>	<u>36,742</u>	<u>-</u>	<u>37,091</u>	<u>2,811</u>
<u>\$ 18,536</u>	<u>\$ 37,967</u>	<u>\$ -</u>	<u>\$ 37,276</u>	<u>\$ 7,557</u>

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**CITY OF SUISUN CITY  
NON-MAJOR GOVERNMENTAL FUNDS  
COMBINING BALANCE SHEETS (Continued)  
JUNE 30, 2014**

	<b>SPECIAL REVENUE FUNDS</b>					
	SLESF Grant	School Resource Grant	Bureau Of Justice Vest Grant	Special Event	Downtown- Marina Property Management	Special Assessment Districts
<b>ASSETS</b>						
Cash and investments	\$ -	\$ 29,293	\$ 413	112,418	\$ 296,032	\$ 1,965,209
Cash with fiscal agent	-	-	-	-	-	-
Receivables:						
Accounts receivable, net	16,637	-	-	-	21,270	14,000
Prepaid items	-	-	-	18,344	-	-
Other assets	-	-	-	-	-	-
Total Assets	<u>\$ 16,637</u>	<u>\$ 29,293</u>	<u>\$ 413</u>	<u>\$ 130,762</u>	<u>\$ 317,302</u>	<u>\$ 1,979,209</u>
<b>LIABILITIES</b>						
Accounts payable	\$ -	\$ -	\$ -	\$ 1,369	\$ 6,942	\$ 26,808
Unearned revenues	-	-	-	12,084	10,836	-
Due to other funds	16,637	-	-	-	-	48,838
Refundable deposits	-	-	-	-	33,779	10,000
Total Liabilities	<u>16,637</u>	<u>-</u>	<u>-</u>	<u>13,453</u>	<u>51,557</u>	<u>85,646</u>
<b>FUND BALANCES</b>						
Nonspendable						
Prepays	-	-	-	18,344	-	-
Restricted						
Debt service	-	-	-	-	-	-
Special projects & programs	-	29,293	-	-	265,745	1,893,563
Committed	-	-	413	98,965	-	-
Unassigned	-	-	-	-	-	-
Total Fund Balances	<u>-</u>	<u>29,293</u>	<u>413</u>	<u>117,309</u>	<u>265,745</u>	<u>1,893,563</u>
Total liabilities and fund balances	<u>\$ 16,637</u>	<u>\$ 29,293</u>	<u>\$ 413</u>	<u>\$ 130,762</u>	<u>\$ 317,302</u>	<u>\$ 1,979,209</u>

**DEBT SERVICE FUNDS**

Highway 12 Bond	North Bay Aqueduct	Civic Center COP	Fire Truck Acquisition
\$ 77,650	\$ 40,401	12,240	\$ 105
-	-	249,000	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>77,650</u>	<u>40,401</u>	<u>261,240</u>	<u>105</u>
\$ -	\$ 25,545	\$ -	\$ -
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>-</u>	<u>25,545</u>	<u>-</u>	<u>-</u>
-	-	-	-
77,650	14,856	261,240	105
-	-	-	-
-	-	-	-
-	-	-	-
<u>77,650</u>	<u>14,856</u>	<u>261,240</u>	<u>105</u>
<u>\$ 77,650</u>	<u>\$ 40,401</u>	<u>\$ 261,240</u>	<u>\$ 105</u>

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**CITY OF SUISUN CITY**  
**NON-MAJOR GOVERNMENTAL FUNDS**  
**COMBINING BALANCE SHEETS (Continued)**  
**JUNE 30, 2014**

	<b>CAPITAL PROJECTS FUNDS</b>			Total Non-Major Governmental Funds
	Park Development	Senior Center Improvement	Walmart Mitigation Projects	
<b>ASSETS</b>				
Cash and investments	\$ 1,234,294	\$ -	\$ 1,356,224	\$ 7,633,697
Cash with fiscal agent	-	-	-	249,000
Receivables:				
Accounts receivable, net	29,088	-	-	562,143
Prepaid items	-	-	-	18,344
Other assets	-	-	-	11,207
<b>Total Assets</b>	<b>\$ 1,263,382</b>	<b>\$ -</b>	<b>\$ 1,356,224</b>	<b>\$ 8,474,391</b>
<b>LIABILITIES</b>				
Accounts payable	\$ 7,483	\$ -	\$ -	\$ 110,270
Unearned revenues	-	-	-	22,920
Due to other funds	-	-	-	267,620
Refundable deposits	-	-	239,221	283,000
<b>Total Liabilities</b>	<b>7,483</b>	<b>-</b>	<b>239,221</b>	<b>683,810</b>
<b>FUND BALANCES</b>				
Nonspendable				
Prepays	-	-	-	18,344
Restricted				
Debt service	-	-	-	353,851
Special projects & programs	1,255,899	-	1,117,003	7,242,928
Committed	-	-	-	202,166
Unassigned	-	-	-	(26,708)
<b>Total Fund Balances</b>	<b>1,255,899</b>	<b>-</b>	<b>1,117,003</b>	<b>7,790,581</b>
<b>Total liabilities and fund balances</b>	<b>\$ 1,263,382</b>	<b>\$ -</b>	<b>\$ 1,356,224</b>	<b>\$ 8,474,391</b>

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**CITY OF SUISUN CITY  
NON-MAJOR GOVERNMENTAL FUNDS  
COMBINING STATEMENTS OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCES  
FOR THE YEAR ENDED JUNE 30, 2014**

	<b>SPECIAL REVENUE FUNDS</b>					
	Special Gas Tax	Local Transportation Special Revenue	Train Depot Operations & Maintenance	AB 939	Police Grants	CDBG Study Grant
<b>REVENUES</b>						
Taxes:						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	27,802	-	-
Fines and forfeits	-	-	-	-	-	-
Intergovernmental	913,134	80,992	8,200	12,685	53,379	-
Developer fees	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Investment earnings	-	-	-	712	-	-
Miscellaneous	3,940	-	-	-	-	-
Total Revenues	<u>917,074</u>	<u>80,992</u>	<u>8,200</u>	<u>41,199</u>	<u>53,379</u>	<u>-</u>
<b>EXPENDITURES</b>						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	54,315	-
Public works	-	-	8,200	51,847	-	-
Highways and streets	757,750	16,847	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Community development	-	-	-	-	-	-
Capital outlay	-	215,922	-	-	-	-
Debt Service						
Principal	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	<u>757,750</u>	<u>232,769</u>	<u>8,200</u>	<u>51,847</u>	<u>54,315</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>159,324</u>	<u>(151,777)</u>	<u>-</u>	<u>(10,648)</u>	<u>(936)</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers in	87,700	37,275	-	-	-	-
Transfers (out)	(151,549)	-	-	(5,000)	-	-
Total Other Financing Sources (Uses)	<u>(63,849)</u>	<u>37,275</u>	<u>-</u>	<u>(5,000)</u>	<u>-</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCES</b>	95,475	(114,502)	-	(15,648)	(936)	-
<b>BEGINNING FUND BALANCES</b>	<u>306,775</u>	<u>296,327</u>	<u>-</u>	<u>126,045</u>	<u>1,046</u>	<u>3,150</u>
<b>ENDING FUND BALANCES</b>	<u>\$ 402,250</u>	<u>\$ 181,825</u>	<u>\$ -</u>	<u>\$ 110,397</u>	<u>\$ 110</u>	<u>\$ 3,150</u>

**SPECIAL REVENUE FUNDS**

Fire Grants	ABAG Grant	Prop 49 Grant	Housing Authority Administration	SSWA Street Repair	ATOD Grant	Sewer Maintenance	Marina Fuel
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	52,638	99,388	511,698	85,000	34,281	-	-
-	-	-	-	-	-	386,566	-
-	-	-	-	-	970	-	33,279
-	-	642	886	111	-	10,091	-
-	-	-	23,077	-	-	-	-
-	52,638	100,030	535,661	85,111	35,251	396,657	33,279
-	-	-	621,844	-	-	-	-
-	-	-	-	-	44,427	-	-
-	-	-	-	-	-	234,588	-
-	-	90,397	-	81,049	-	-	-
-	52,638	-	-	-	-	-	41,550
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	52,638	90,397	621,844	81,049	44,427	234,588	41,550
-	-	9,633	(86,183)	4,062	(9,176)	162,069	(8,271)
-	-	-	-	-	10,119	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	10,119	-	-
-	-	9,633	(86,183)	4,062	943	162,069	(8,271)
4,093	-	71,551	221,568	24,700	5,537	1,558,953	(18,437)
\$ 4,093	\$ -	\$ 81,184	\$ 135,385	\$ 28,762	\$ 6,480	\$ 1,721,022	\$ (26,708)

(Continued, next page)

**CITY OF SUISUN CITY**  
**NON-MAJOR GOVERNMENTAL FUNDS**  
**COMBINING STATEMENTS OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCES (Continued)**  
**FOR THE YEAR ENDED JUNE 30, 2014**

**SPECIAL REVENUE FUNDS**

	Boating Safety	Asset Forfeiture	DARE/ Donations	Nuisance Abatement	NSP Grant	Traffic Towing
<b>REVENUES</b>						
Taxes:						
Property taxes	\$ 4,447	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Fines and forfeits	-	2,295	-	4,854	-	-
Intergovernmental	50,732	-	-	371	-	-
Developer fees	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-
Charges for services	-	-	-	2,850	-	28,875
Investment earnings	-	54	102	-	288	180
Miscellaneous	-	-	10,000	-	-	-
Total Revenues	<u>55,179</u>	<u>2,349</u>	<u>10,102</u>	<u>8,075</u>	<u>288</u>	<u>29,055</u>
<b>EXPENDITURES</b>						
Current:						
General government	-	-	-	-	-	-
Public safety	54,130	2,986	5,445	-	-	-
Public works	-	-	-	6,165	-	-
Highways and streets	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Community development	-	-	-	-	180,858	-
Capital outlay	-	-	-	-	-	-
Debt Service						
Principal	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	<u>54,130</u>	<u>2,986</u>	<u>5,445</u>	<u>6,165</u>	<u>180,858</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>1,049</u>	<u>(637)</u>	<u>4,657</u>	<u>1,910</u>	<u>(180,570)</u>	<u>29,055</u>
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers in	-	-	-	-	-	-
Transfers (out)	-	-	-	-	(48,841)	(10,000)
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(48,841)</u>	<u>(10,000)</u>
<b>NET CHANGE IN FUND BALANCES</b>	1,049	(637)	4,657	1,910	(229,411)	19,055
<b>BEGINNING FUND BALANCES</b>	2,907	11,056	13,879	34,832	229,411	18,036
<b>ENDING FUND BALANCES</b>	<u>\$ 3,956</u>	<u>\$ 10,419</u>	<u>\$ 18,536</u>	<u>\$ 36,742</u>	<u>\$ -</u>	<u>\$ 37,091</u>

**SPECIAL REVENUE FUNDS**

Traffic Safety	SLESF Grant	School Resource Grant	Bureau Of Justice Vest Grant	Special Event	Downtown-Marina Property Management	Special Assessment Districts
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
115,428	-	-	-	-	-	-
-	100,000	62,000	1,929	-	-	14,000
-	-	-	-	-	-	-
-	-	-	-	-	-	1,787,474
-	-	-	-	76,286	329,014	-
-	-	-	-	-	1,772	9,576
-	-	-	1,185	31,904	2,392	8,660
<u>115,428</u>	<u>100,000</u>	<u>62,000</u>	<u>3,114</u>	<u>108,190</u>	<u>333,178</u>	<u>1,819,710</u>
-	-	-	-	-	-	-
-	100,000	32,631	2,701	-	-	-
-	-	-	-	-	-	1,239,454
-	-	-	-	-	-	41,204
-	-	-	-	69,974	256,873	-
-	-	-	-	-	74,513	-
-	-	-	-	-	-	23,018
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>-</u>	<u>100,000</u>	<u>32,631</u>	<u>2,701</u>	<u>69,974</u>	<u>331,386</u>	<u>1,303,676</u>
115,428	-	29,369	413	38,216	1,792	516,034
-	-	-	-	-	58,000	266,602
<u>(112,700)</u>	<u>-</u>	<u>(115)</u>	<u>-</u>	<u>-</u>	<u>(27,400)</u>	<u>(671,286)</u>
<u>(112,700)</u>	<u>-</u>	<u>(115)</u>	<u>-</u>	<u>-</u>	<u>30,600</u>	<u>(404,684)</u>
2,728	-	29,254	413	38,216	32,392	111,350
83	-	39	-	79,093	233,353	1,782,213
<u>\$ 2,811</u>	<u>\$ -</u>	<u>\$ 29,293</u>	<u>\$ 413</u>	<u>\$ 117,309</u>	<u>\$ 265,745</u>	<u>\$ 1,893,563</u>

(Continued, next page)

**CITY OF SUISUN CITY**  
**NON-MAJOR GOVERNMENTAL FUNDS**  
**COMBINING STATEMENTS OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCES (Continued)**  
**FOR THE YEAR ENDED JUNE 30, 2014**

**DEBT SERVICE FUNDS**

	Highway 12 Bond	North Bay Aqueduct	Civic Center COP	Fire Truck Acquisition
<b>REVENUES</b>				
Taxes:				
Property taxes	\$ 366,201	\$ 82,943	\$ -	\$ -
Licenses and permits	-	-	-	-
Fines and forfeits	-	-	-	-
Intergovernmental	-	-	-	-
Developer fees	-	-	-	-
Special assessments	-	-	-	-
Charges for services	-	-	-	-
Investment earnings	67	118	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>366,268</u>	<u>83,061</u>	<u>-</u>	<u>-</u>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Highways and streets	-	-	-	-
Culture and recreation	-	-	-	-
Community development	-	-	-	-
Capital outlay	-	-	-	-
Debt Service				
Principal	235,000	76,715	230,000	106,315
Interest and fiscal charges	89,615	49	28,900	10,880
Total Expenditures	<u>324,615</u>	<u>76,764</u>	<u>258,900</u>	<u>117,195</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>41,653</u>	<u>6,297</u>	<u>(258,900)</u>	<u>(117,195)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	256,200	117,300
Transfers out	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>256,200</u>	<u>117,300</u>
<b>NET CHANGE IN FUND BALANCES</b>	41,653	6,297	(2,700)	105
<b>BEGINNING FUND BALANCES</b>	<u>35,997</u>	<u>8,559</u>	<u>263,940</u>	<u>-</u>
<b>ENDING FUND BALANCES</b>	<u>\$ 77,650</u>	<u>\$ 14,856</u>	<u>\$ 261,240</u>	<u>\$ 105</u>

**CAPITAL PROJECTS FUNDS**

Park Development	Senior Center Improvement	Walmart Mitigation Projects	Total Non-Major Governmental Funds
\$ -	\$ -	\$ -	\$ 453,591
-	-	-	27,802
-	-	-	122,577
-	2,623	-	2,083,050
125,056	-	652,797	777,853
-	-	-	2,174,040
-	-	-	471,274
7,525	-	4,752	36,876
-	-	-	81,158
<u>132,581</u>	<u>2,623</u>	<u>657,549</u>	<u>6,228,221</u>
-	-	-	621,844
-	-	-	296,635
-	-	-	1,540,254
-	-	-	896,850
18,000	2,623	-	479,417
-	-	-	308,009
15,566	-	1,880	256,386
-	-	-	648,030
-	-	-	129,444
<u>33,566</u>	<u>2,623</u>	<u>1,880</u>	<u>5,176,869</u>
<u>99,015</u>	<u>-</u>	<u>655,669</u>	<u>1,051,352</u>
-	-	-	833,196
-	-	-	(1,026,891)
-	-	-	(193,695)
99,015	-	655,669	857,657
1,156,884	-	461,334	6,932,924
<u>\$ 1,255,899</u>	<u>\$ -</u>	<u>\$ 1,117,003</u>	<u>\$ 7,790,581</u>

**CITY OF SUISUN CITY**

**BUDGETED NON-MAJOR FUNDS  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2014**

	<b>SPECIAL REVENUE FUNDS</b>					
	<b>SPECIAL GAS TAX</b>			<b>LOCAL TRANSPORTATION SPECIAL</b>		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
<b>REVENUES</b>						
Taxes:						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Intergovernmental revenue	847,100	913,134	66,034	956,000	80,992	(875,008)
Developer fees	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Investment earnings	5,000	-	(5,000)	-	-	-
Miscellaneous revenue	-	3,940	3,940	-	-	-
<b>Total Revenues</b>	<b>852,100</b>	<b>917,074</b>	<b>64,974</b>	<b>956,000</b>	<b>80,992</b>	<b>(875,008)</b>
<b>EXPENDITURES</b>						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Public works	-	-	-	-	-	-
Highways and streets	1,159,400	757,750	401,650	1,746,900	16,847	1,730,053
Culture and recreation	-	-	-	-	-	-
Community development	-	-	-	-	-	-
Capital outlay	-	-	-	-	215,922	(215,922)
Debt Service:						
Principal on long-term debt	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>1,159,400</b>	<b>757,750</b>	<b>401,650</b>	<b>1,746,900</b>	<b>232,769</b>	<b>1,514,131</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(307,300)</b>	<b>159,324</b>	<b>466,624</b>	<b>(790,900)</b>	<b>(151,777)</b>	<b>639,123</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfer in	87,700	87,700	-	473,800	37,275	(436,525)
Transfer (out)	(121,400)	(151,549)	(30,149)	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>(33,700)</b>	<b>(63,849)</b>	<b>(30,149)</b>	<b>473,800</b>	<b>37,275</b>	<b>(436,525)</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>\$ (341,000)</b>	<b>95,475</b>	<b>\$ 436,475</b>	<b>\$ (317,100)</b>	<b>(114,502)</b>	<b>\$ 202,598</b>
<b>BEGINNING FUND BALANCES</b>		<b>306,775</b>			<b>296,327</b>	
<b>ENDING FUND BALANCES</b>		<b>\$ 402,250</b>			<b>\$ 181,825</b>	

**SPECIAL REVENUE FUNDS**

<b>TRAIN DEPOT OPERATIONS &amp; MAINTENANCE</b>			<b>AB 939</b>			<b>POLICE GRANTS</b>		
<b>Budget</b>	<b>Actual</b>	<b>Variance Positive (Negative)</b>	<b>Budget</b>	<b>Actual</b>	<b>Variance Positive (Negative)</b>	<b>Budget</b>	<b>Actual</b>	<b>Variance Positive (Negative)</b>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	27,802	27,802	-	-	-
50,000	8,200	(41,800)	42,900	12,685	(30,215)	66,200	53,379	(12,821)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	1,400	712	(688)	-	-	-
-	-	-	-	-	-	-	-	-
<u>50,000</u>	<u>8,200</u>	<u>(41,800)</u>	<u>44,300</u>	<u>41,199</u>	<u>(3,101)</u>	<u>66,200</u>	<u>53,379</u>	<u>(12,821)</u>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	69,900	54,315	15,585
50,000	8,200	41,800	167,200	51,847	115,353	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>50,000</u>	<u>8,200</u>	<u>41,800</u>	<u>167,200</u>	<u>51,847</u>	<u>115,353</u>	<u>69,900</u>	<u>54,315</u>	<u>15,585</u>
-	-	-	(122,900)	(10,648)	112,252	(3,700)	(936)	2,764
-	-	-	-	-	-	-	-	-
-	-	-	(5,000)	(5,000)	-	-	-	-
-	-	-	(5,000)	(5,000)	-	-	-	-
<u>\$ -</u>	<u>-</u>	<u>\$ -</u>	<u>\$ (127,900)</u>	<u>(15,648)</u>	<u>\$ 112,252</u>	<u>\$ (3,700)</u>	<u>(936)</u>	<u>\$ 2,764</u>
-	-	-	-	126,045	-	-	1,046	-
<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>\$ 110,397</u>	<u>-</u>	<u>-</u>	<u>\$ 110</u>	<u>-</u>	<u>-</u>

**CITY OF SUISUN CITY**

**BUDGETED NON-MAJOR FUNDS  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL (Continued)  
FOR THE YEAR ENDED JUNE 30, 2014**

	<b>SPECIAL REVENUE FUNDS</b>					
	<b>CDBG STUDY GRANT</b>			<b>FIRE GRANTS</b>		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
<b>REVENUES</b>						
Taxes:						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Intergovernmental revenue	-	-	-	11,000	-	(11,000)
Developer fees	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Investment earnings	-	-	-	-	-	-
Miscellaneous revenue	-	-	-	-	-	-
<b>Total Revenues</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>11,000</b>	<b>-</b>	<b>(11,000)</b>
<b>EXPENDITURES</b>						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	11,000	-	11,000
Public works	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Community development	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Debt Service:						
Principal on long-term debt	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>11,000</b>	<b>-</b>	<b>11,000</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfer in	-	-	-	-	-	-
Transfer (out)	-	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>
<b>BEGINNING FUND BALANCES</b>		<b>3,150</b>			<b>4,093</b>	
<b>ENDING FUND BALANCES</b>		<b>\$ 3,150</b>			<b>\$ 4,093</b>	

**SPECIAL REVENUE FUNDS**

<b>ABAG GRANT</b>			<b>PROP 49 GRANT</b>			<b>HOUSING AUTHORITY ADMINISTRATION</b>		
<b>Budget</b>	<b>Actual</b>	<b>Variance Positive (Negative)</b>	<b>Budget</b>	<b>Actual</b>	<b>Variance Positive (Negative)</b>	<b>Budget</b>	<b>Actual</b>	<b>Variance Positive (Negative)</b>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
58,900	52,638	(6,262)	108,000	99,388	(8,612)	606,600	511,698	(94,902)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	200	642	442	3,000	886	(2,114)
-	-	-	-	-	-	12,000	23,077	11,077
<u>58,900</u>	<u>52,638</u>	<u>(6,262)</u>	<u>108,200</u>	<u>100,030</u>	<u>(8,170)</u>	<u>621,600</u>	<u>535,661</u>	<u>(85,939)</u>
-	-	-	-	-	-	821,400	621,844	199,556
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	108,300	90,397	17,903	-	-	-
58,900	52,638	6,262	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>58,900</u>	<u>52,638</u>	<u>6,262</u>	<u>108,300</u>	<u>90,397</u>	<u>17,903</u>	<u>821,400</u>	<u>621,844</u>	<u>199,556</u>
-	-	-	(100)	9,633	9,733	(199,800)	(86,183)	113,617
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>\$ -</u>	<u>-</u>	<u>\$ -</u>	<u>\$ (100)</u>	<u>9,633</u>	<u>\$ 9,733</u>	<u>\$ (199,800)</u>	<u>(86,183)</u>	<u>\$ 113,617</u>
-	-	-	-	71,551	-	-	221,568	-
<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>\$ (100)</u>	<u>\$ 81,184</u>	<u>-</u>	<u>\$ (199,800)</u>	<u>\$ 135,385</u>	<u>-</u>

**CITY OF SUISUN CITY**

**BUDGETED NON-MAJOR FUNDS  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL (Continued)  
FOR THE YEAR ENDED JUNE 30, 2014**

	<b>SPECIAL REVENUE FUNDS</b>					
	<b>SSWA-STREET REPAIR</b>			<b>ATOD GRANT</b>		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
<b>REVENUES</b>						
Taxes:						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Intergovernmental revenue	85,000	85,000	-	28,800	34,281	5,481
Developer fees	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-
Charges for services	-	-	-	-	970	970
Investment earnings	-	111	111	-	-	-
Miscellaneous revenue	-	-	-	-	-	-
<b>Total Revenues</b>	<b>85,000</b>	<b>85,111</b>	<b>111</b>	<b>28,800</b>	<b>35,251</b>	<b>6,451</b>
<b>EXPENDITURES</b>						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	47,400	44,427	2,973
Public works	-	-	-	-	-	-
Highways and streets	105,500	81,049	24,451	-	-	-
Culture and recreation	-	-	-	-	-	-
Community development	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Debt Service:						
Principal on long-term debt	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>105,500</b>	<b>81,049</b>	<b>24,451</b>	<b>47,400</b>	<b>44,427</b>	<b>2,973</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(20,500)</b>	<b>4,062</b>	<b>24,562</b>	<b>(18,600)</b>	<b>(9,176)</b>	<b>9,424</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfer in	-	-	-	13,000	10,119	(2,881)
Transfer (out)	-	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>13,000</b>	<b>10,119</b>	<b>(2,881)</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>\$ (20,500)</b>	<b>4,062</b>	<b>\$ 24,562</b>	<b>\$ (5,600)</b>	<b>943</b>	<b>\$ 6,543</b>
<b>BEGINNING FUND BALANCES</b>		<b>24,700</b>			<b>5,537</b>	
<b>ENDING FUND BALANCES</b>		<b>\$ 28,762</b>			<b>\$ 6,480</b>	

**SPECIAL REVENUE FUNDS**

<b>SEWER MAINTENANCE</b>			<b>MARINA FUEL</b>			<b>BOATING SAFETY</b>		
<b>Budget</b>	<b>Actual</b>	<b>Variance Positive (Negative)</b>	<b>Budget</b>	<b>Actual</b>	<b>Variance Positive (Negative)</b>	<b>Budget</b>	<b>Actual</b>	<b>Variance Positive (Negative)</b>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,447	\$ 4,447
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	44,100	50,732	6,632
-	-	-	-	-	-	-	-	-
350,000	386,566	36,566	-	-	-	-	-	-
-	-	-	67,800	33,279	(34,521)	-	-	-
15,000	10,091	(4,909)	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>365,000</u>	<u>396,657</u>	<u>31,657</u>	<u>67,800</u>	<u>33,279</u>	<u>(34,521)</u>	<u>44,100</u>	<u>55,179</u>	<u>11,079</u>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	54,100	54,130	(30)
1,872,100	234,588	1,637,512	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	62,200	41,550	20,650	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>1,872,100</u>	<u>234,588</u>	<u>1,637,512</u>	<u>62,200</u>	<u>41,550</u>	<u>20,650</u>	<u>54,100</u>	<u>54,130</u>	<u>(30)</u>
<u>(1,507,100)</u>	<u>162,069</u>	<u>1,669,169</u>	<u>5,600</u>	<u>(8,271)</u>	<u>(13,871)</u>	<u>(10,000)</u>	<u>1,049</u>	<u>11,049</u>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>\$ (1,507,100)</u>	<u>162,069</u>	<u>\$ 1,669,169</u>	<u>\$ 5,600</u>	<u>(8,271)</u>	<u>\$ (13,871)</u>	<u>\$ (10,000)</u>	<u>1,049</u>	<u>\$ 11,049</u>
	<u>1,558,953</u>			<u>(18,437)</u>			<u>2,907</u>	
	<u>\$ 1,721,022</u>			<u>\$ (26,708)</u>			<u>\$ 3,956</u>	

**CITY OF SUISUN CITY**

**BUDGETED NON-MAJOR FUNDS  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL (Continued)  
FOR THE YEAR ENDED JUNE 30, 2014**

	<b>SPECIAL REVENUE FUNDS</b>					
	<b>ASSET FORFEITURE</b>			<b>DARE/DONATIONS</b>		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
<b>REVENUES</b>						
Taxes:						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Fines and forfeits	1,000	2,295	1,295	-	-	-
Intergovernmental revenue	-	-	-	-	-	-
Developer fees	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Investment earnings	100	54	(46)	100	102	2
Miscellaneous revenue	-	-	-	9,000	10,000	1,000
<b>Total Revenues</b>	<u>1,100</u>	<u>2,349</u>	<u>1,249</u>	<u>9,100</u>	<u>10,102</u>	<u>1,002</u>
<b>EXPENDITURES</b>						
Current:						
General government	-	-	-	-	-	-
Public safety	13,800	2,986	10,814	16,400	5,445	10,955
Public works	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Community development	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Debt Service:						
Principal on long-term debt	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
<b>Total Expenditures</b>	<u>13,800</u>	<u>2,986</u>	<u>10,814</u>	<u>16,400</u>	<u>5,445</u>	<u>10,955</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>(12,700)</u>	<u>(637)</u>	<u>12,063</u>	<u>(7,300)</u>	<u>4,657</u>	<u>11,957</u>
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfer in	-	-	-	-	-	-
Transfer (out)	-	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCES</b>	<u>\$ (12,700)</u>	<u>(637)</u>	<u>\$ 12,063</u>	<u>\$ (7,300)</u>	<u>4,657</u>	<u>\$ 11,957</u>
<b>BEGINNING FUND BALANCES</b>		<u>11,056</u>			<u>13,879</u>	
<b>ENDING FUND BALANCES</b>		<u>\$ 10,419</u>			<u>\$ 18,536</u>	

**SPECIAL REVENUE FUNDS**

<b>NUISANCE ABATEMENT</b>			<b>NSP GRANT</b>			<b>TRAFFIC TOWING</b>		
<b>Budget</b>	<b>Actual</b>	<b>Variance Positive (Negative)</b>	<b>Budget</b>	<b>Actual</b>	<b>Variance Positive (Negative)</b>	<b>Budget</b>	<b>Actual</b>	<b>Variance Positive (Negative)</b>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
5,000	4,854	(146)	-	-	-	-	-	-
-	371	371	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
9,000	2,850	(6,150)	-	-	-	10,000	28,875	18,875
-	-	-	-	288	288	-	180	180
-	-	-	-	-	-	-	-	-
<u>14,000</u>	<u>8,075</u>	<u>(5,925)</u>	<u>-</u>	<u>288</u>	<u>288</u>	<u>10,000</u>	<u>29,055</u>	<u>19,055</u>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	20,900	-	20,900
41,400	6,165	35,235	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	180,900	180,858	42	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>41,400</u>	<u>6,165</u>	<u>35,235</u>	<u>180,900</u>	<u>180,858</u>	<u>42</u>	<u>20,900</u>	<u>-</u>	<u>20,900</u>
<u>(27,400)</u>	<u>1,910</u>	<u>29,310</u>	<u>(180,900)</u>	<u>(180,570)</u>	<u>330</u>	<u>(10,900)</u>	<u>29,055</u>	<u>39,955</u>
-	-	-	-	-	-	-	-	-
-	-	-	(48,700)	(48,841)	(141)	(10,000)	(10,000)	-
-	-	-	(48,700)	(48,841)	(141)	(10,000)	(10,000)	-
<u>\$ (27,400)</u>	<u>1,910</u>	<u>\$ 29,310</u>	<u>\$ (229,600)</u>	<u>(229,411)</u>	<u>\$ 189</u>	<u>\$ (20,900)</u>	<u>19,055</u>	<u>\$ 39,955</u>
	<u>34,832</u>			<u>229,411</u>			<u>18,036</u>	
	<u>\$ 36,742</u>			<u>\$ -</u>			<u>\$ 37,091</u>	

**CITY OF SUISUN CITY**

**BUDGETED NON-MAJOR FUNDS  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL (Continued)  
FOR THE YEAR ENDED JUNE 30, 2014**

	<b>SPECIAL REVENUE FUNDS</b>					
	<b>TRAFFIC SAFETY</b>			<b>SLESF GRANT</b>		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
<b>REVENUES</b>						
Taxes:						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Fines and forfeits	110,000	115,428	5,428	-	-	-
Intergovernmental revenue	-	-	-	100,000	100,000	-
Developer fees	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Investment earnings	200	-	(200)	-	-	-
Miscellaneous revenue	-	-	-	-	-	-
<b>Total Revenues</b>	<b>110,200</b>	<b>115,428</b>	<b>5,228</b>	<b>100,000</b>	<b>100,000</b>	<b>-</b>
<b>EXPENDITURES</b>						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	100,000	100,000	-
Public works	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Community development	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Debt Service:						
Principal on long-term debt	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>100,000</b>	<b>100,000</b>	<b>-</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>110,200</b>	<b>115,428</b>	<b>5,228</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfer in	-	-	-	-	-	-
Transfer (out)	(112,700)	(112,700)	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>(112,700)</b>	<b>(112,700)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>\$ (2,500)</b>	<b>2,728</b>	<b>\$ 5,228</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>
<b>BEGINNING FUND BALANCES</b>		<b>83</b>			<b>-</b>	
<b>ENDING FUND BALANCES</b>		<b>\$ 2,811</b>			<b>\$ -</b>	

**SPECIAL REVENUE FUNDS**

<b>SCHOOL RESOURCE GRANT</b>			<b>BUREAU OF JUSTICE VEST GRANT</b>			<b>SPECIAL EVENT</b>		
<b>Budget</b>	<b>Actual</b>	<b>Variance Positive (Negative)</b>	<b>Budget</b>	<b>Actual</b>	<b>Variance Positive (Negative)</b>	<b>Budget</b>	<b>Actual</b>	<b>Variance Positive (Negative)</b>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
62,000	62,000	-	1,100	1,929	829	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	85,000	76,286	(8,714)
-	-	-	-	-	-	-	-	-
-	-	-	700	1,185	485	29,900	31,904	2,004
<u>62,000</u>	<u>62,000</u>	<u>-</u>	<u>1,800</u>	<u>3,114</u>	<u>1,314</u>	<u>114,900</u>	<u>108,190</u>	<u>(6,710)</u>
-	-	-	-	-	-	-	-	-
62,000	32,631	29,369	2,701	2,701	(0)	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	180,400	69,974	110,426
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>62,000</u>	<u>32,631</u>	<u>29,369</u>	<u>2,701</u>	<u>2,701</u>	<u>(0)</u>	<u>180,400</u>	<u>69,974</u>	<u>110,426</u>
-	29,369	29,369	(901)	413	1,314	(65,500)	38,216	103,716
-	-	-	1,000	-	(1,000)	-	-	-
-	(115)	(115)	-	-	-	-	-	-
-	(115)	(115)	1,000	-	(1,000)	-	-	-
<u>\$ -</u>	<u>29,254</u>	<u>\$ 29,254</u>	<u>\$ 99</u>	<u>413</u>	<u>\$ 314</u>	<u>\$ (65,500)</u>	<u>38,216</u>	<u>\$ 103,716</u>
	39			-			79,093	
	<u>\$ 29,293</u>			<u>\$ 413</u>			<u>\$ 117,309</u>	

**CITY OF SUISUN CITY**

**BUDGETED NON-MAJOR FUNDS  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL (Continued)  
FOR THE YEAR ENDED JUNE 30, 2014**

	<b>SPECIAL REVENUE FUNDS</b>					
	<b>DOWNTOWN-MARINA</b>			<b>SPECIAL ASSESSMENTS DISTRICTS</b>		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
<b>REVENUES</b>						
Taxes:						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Intergovernmental revenue	-	-	-	14,000	14,000	-
Developer fees	-	-	-	-	-	-
Special assessments	-	-	-	1,790,700	1,787,474	(3,226)
Charges for services	379,600	329,014	(50,586)	-	-	-
Investment earnings	100	1,772	1,672	13,900	9,576	(4,324)
Miscellaneous revenue	800	2,392	1,592	7,500	8,660	1,160
<b>Total Revenues</b>	<b>380,500</b>	<b>333,178</b>	<b>(47,322)</b>	<b>1,826,100</b>	<b>1,819,710</b>	<b>(6,390)</b>
<b>EXPENDITURES</b>						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Public works	-	-	-	3,272,500	1,239,454	2,033,046
Highways and streets	-	-	-	47,800	41,204	6,596
Culture and recreation	350,500	256,873	93,627	-	-	-
Community development	94,900	74,513	20,387	-	-	-
Capital outlay	-	-	-	-	23,018	(23,018)
Debt Service:						
Principal on long-term debt	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>445,400</b>	<b>331,386</b>	<b>114,014</b>	<b>3,320,300</b>	<b>1,303,676</b>	<b>2,016,624</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(64,900)</b>	<b>1,792</b>	<b>66,692</b>	<b>(1,494,200)</b>	<b>516,034</b>	<b>2,010,234</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfer in	58,000	58,000	-	267,900	266,602	(1,298)
Transfer (out)	(27,400)	(27,400)	-	(671,700)	(671,286)	414
<b>Total Other Financing Sources (Uses)</b>	<b>30,600</b>	<b>30,600</b>	<b>-</b>	<b>(403,800)</b>	<b>(404,684)</b>	<b>(884)</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>\$ (34,300)</b>	<b>32,392</b>	<b>\$ 66,692</b>	<b>\$ (1,898,000)</b>	<b>111,350</b>	<b>\$ 2,009,350</b>
<b>BEGINNING FUND BALANCES</b>		<b>233,353</b>			<b>1,782,213</b>	
<b>ENDING FUND BALANCES</b>		<b>\$ 265,745</b>			<b>\$ 1,893,563</b>	

**DEBT SERVICE FUNDS**

<b>HIGHWAY 12 BOND</b>			<b>NORTH BAY AQUEDUCT</b>			<b>CIVIC CENTER</b>		
<b>Budget</b>	<b>Actual</b>	<b>Variance Positive (Negative)</b>	<b>Budget</b>	<b>Actual</b>	<b>Variance Positive (Negative)</b>	<b>Budget</b>	<b>Actual</b>	<b>Variance Positive (Negative)</b>
\$ 333,000	\$ 366,201	\$ 33,201	\$ 68,900	\$ 82,943	\$ 14,043	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
100	67	(33)	100	118	18	-	-	-
-	-	-	-	-	-	-	-	-
<u>333,100</u>	<u>366,268</u>	<u>33,168</u>	<u>69,000</u>	<u>83,061</u>	<u>14,061</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-	266,700	-	266,700
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
235,000	235,000	-	76,700	76,715	(15)	230,000	230,000	-
89,600	89,615	(15)	-	49	(49)	26,200	28,900	(2,700)
<u>324,600</u>	<u>324,615</u>	<u>(15)</u>	<u>76,700</u>	<u>76,764</u>	<u>(64)</u>	<u>522,900</u>	<u>258,900</u>	<u>264,000</u>
<u>8,500</u>	<u>41,653</u>	<u>33,153</u>	<u>(7,700)</u>	<u>6,297</u>	<u>13,997</u>	<u>(522,900)</u>	<u>(258,900)</u>	<u>264,000</u>
-	-	-	-	-	-	256,200	256,200	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	256,200	256,200	-
<u>\$ 8,500</u>	<u>41,653</u>	<u>\$ 33,153</u>	<u>\$ (7,700)</u>	<u>6,297</u>	<u>\$ 13,997</u>	<u>\$ (266,700)</u>	<u>(2,700)</u>	<u>\$ 264,000</u>
	<u>35,997</u>			<u>8,559</u>			<u>263,940</u>	
	<u>\$ 77,650</u>			<u>\$ 14,856</u>			<u>\$ 261,240</u>	

**CITY OF SUISUN CITY**

**BUDGETED NON-MAJOR FUNDS  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL (Continued)  
FOR THE YEAR ENDED JUNE 30, 2014**

	<u>DEBT SERVICE FUNDS</u>			<u>CAPITAL PROJECTS FUNDS</u>		
	<u>FIRE TRUCK ACQUISITION</u>			<u>PARK DEVELOPMENT</u>		
	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b>REVENUES</b>						
Taxes:						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Intergovernmental revenue	-	-	-	-	-	-
Developer fees	-	-	-	9,300	125,056	115,756
Special assessments	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Investment earnings	700	-	(700)	11,600	7,525	(4,075)
Miscellaneous revenue	-	-	-	-	-	-
Total Revenues	<u>700</u>	<u>-</u>	<u>(700)</u>	<u>20,900</u>	<u>132,581</u>	<u>111,681</u>
<b>EXPENDITURES</b>						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Public works	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Culture and recreation	-	-	-	915,500	18,000	897,500
Community development	-	-	-	-	-	-
Capital outlay	-	-	-	-	15,566	(15,566)
Debt Service:						
Principal on long-term debt	106,400	106,315	85	-	-	-
Interest and fiscal charges	12,700	10,880	1,820	-	-	-
Total Expenditures	<u>119,100</u>	<u>117,195</u>	<u>1,905</u>	<u>915,500</u>	<u>33,566</u>	<u>881,934</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>(118,400)</u>	<u>(117,195)</u>	<u>1,205</u>	<u>(894,600)</u>	<u>99,015</u>	<u>993,615</u>
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfer in	117,300	117,300	-	-	-	-
Transfer (out)	-	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>117,300</u>	<u>117,300</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCES</b>	<u>\$ (1,100)</u>	<u>105</u>	<u>\$ 1,205</u>	<u>\$ (894,600)</u>	<u>99,015</u>	<u>\$ 993,615</u>
<b>BEGINNING FUND BALANCES</b>		<u>-</u>			<u>1,156,884</u>	
<b>ENDING FUND BALANCES</b>		<u>\$ 105</u>			<u>\$ 1,255,899</u>	

**CAPITAL PROJECTS FUNDS**

<b>SENIOR CENTER IMPROVEMENT</b>			<b>WALMART MITIGATION PROJECTS</b>		
<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
2,600	2,623	23	-	-	-
-	-	-	120,200	652,797	532,597
-	-	-	-	-	-
-	-	-	-	4,752	4,752
-	-	-	-	-	-
<u>2,600</u>	<u>2,623</u>	<u>23</u>	<u>120,200</u>	<u>657,549</u>	<u>537,349</u>
-	-	-	666,800	-	666,800
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
2,600	2,623	(23)	-	-	-
-	-	-	-	-	-
-	-	-	-	1,880	(1,880)
-	-	-	-	-	-
-	-	-	-	-	-
<u>2,600</u>	<u>2,623</u>	<u>(23)</u>	<u>666,800</u>	<u>1,880</u>	<u>664,920</u>
-	-	-	(546,600)	655,669	1,202,269
-	-	-	86,100	-	(86,100)
-	-	-	-	-	-
-	-	-	86,100	-	(86,100)
<u>\$ -</u>	<u>-</u>	<u>\$ -</u>	<u>\$ (460,500)</u>	<u>655,669</u>	<u>\$ 1,116,169</u>
-	-	-	-	461,334	-
<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>\$ 1,117,003</u>	<u>-</u>

## **INTERNAL SERVICE FUNDS**

Internal Service Funds are used to account for special activities and services performed by a designated City department for other departments on a cost reimbursement basis.

### **MOTOR VEHICLE REPAIR FUND**

This fund accounts for the revenues and expenses of the maintenance of motor vehicles provided to City departments.

### **MOTOR VEHICLE REPLACEMENT FUND**

This fund accounts for the rental revenues and expenses of the maintenance of public works equipment provided to City departments.

### **NETWORK MAINTENANCE FUND**

This fund accounts for the revenues and expenses of the maintenance of the City's computer servers and accounts for the rental and depreciation expense of the City owned computer network servers.

### **PUBLIC WORKS OPERATING COST FUND**

This fund accounts for operating cost and charges where service is provided, including the Maintenance Districts, Streets, Parks, and various departments under the general fund.

### **SELF-INSURANCE FUND**

This fund accounts for the revenues and expenses of the City's insurance programs (liability, workers compensation and unemployment).

**CITY OF SUISUN CITY  
INTERNAL SERVICE FUNDS  
COMBINING STATEMENTS OF NET POSITION  
JUNE 30, 2014**

	Motor Vehicle Repair Fund	Motor Vehicle Replacement Fund	Network Maintenance Fund	Public Works Operating Cost Fund	Self-Insurance Fund	Total
<b>ASSETS</b>						
Current Assets:						
Cash and investments	\$ 715	\$ 1,443,608	\$ 108,927	\$ 18,901	\$ 226,493	\$ 1,798,644
Total Current Assets	715	1,443,608	108,927	18,901	226,493	1,798,644
Non-Current Assets:						
Advance to other funds						
Capital assets, net	-	432,572	36,502	-	-	469,074
Total Non-Current Assets	-	432,572	36,502	-	-	469,074
Total Assets	715	1,876,180	145,429	18,901	226,493	2,267,718
<b>LIABILITIES</b>						
Current Liabilities:						
Accounts payable	2,460	-	2,064	18,901	50,223	73,648
Payables:						
Due to other fund	-	-	-	-	18,820	18,820
Claims Payable	-	-	-	-	331,150	331,150
Total Current Liabilities	2,460	-	2,064	18,901	400,193	423,618
Non-Current Liabilities:						
Claims Payable	-	-	-	-	374,376	374,376
Total Liabilities	2,460	-	2,064	18,901	774,569	797,994
<b>NET POSITION</b>						
Investment in capital assets	-	432,572	36,502	-	-	469,074
Unrestricted	(1,745)	1,443,608	106,863	-	(548,076)	1,000,650
Total Net Position	\$ (1,745)	\$ 1,876,180	\$ 143,365	\$ -	\$ (548,076)	\$ 1,469,724

**CITY OF SUISUN CITY**  
**INTERNAL SERVICE FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

	Motor Vehicle Repair Fund	Motor Vehicle Replacement Fund	Network Maintenance Fund	Public Works Operating Cost Fund	Self-Insurance Fund	Total
<b>Operating revenues:</b>						
Charges to City departments	\$ 30,000	\$ 119,400	\$ 177,100	\$ 1,043,737	\$ 786,673	\$ 2,156,910
Miscellaneous revenue	-	-	-	-	10,228	10,228
Total operating revenues	<u>30,000</u>	<u>119,400</u>	<u>177,100</u>	<u>1,043,737</u>	<u>796,901</u>	<u>2,167,138</u>
<b>Operating expenditures:</b>						
Salaries and benefits	24,285	6,019	132,607	851,705	134,622	1,149,238
Services and supplies	129,338	200	69,361	192,017	423,140	814,056
Claims and settlements	-	-	-	-	197,178	197,178
Depreciation	-	93,234	23,109	-	-	116,343
Total operating expenditures	<u>153,623</u>	<u>99,453</u>	<u>225,077</u>	<u>1,043,722</u>	<u>754,940</u>	<u>2,276,815</u>
<b>Operating income (loss):</b>	<u>(123,623)</u>	<u>19,947</u>	<u>(47,977)</u>	<u>15</u>	<u>41,961</u>	<u>(109,677)</u>
<b>Nonoperating revenue (expense):</b>						
Interest income	259	8,427	779	-	8	9,473
Interest expense	-	-	-	(15)	-	(15)
Total nonoperating revenue (expense):	<u>259</u>	<u>8,427</u>	<u>779</u>	<u>(15)</u>	<u>8</u>	<u>9,458</u>
<b>Net income (loss) before transfers:</b>	<u>(123,364)</u>	<u>28,374</u>	<u>(47,198)</u>	<u>-</u>	<u>41,969</u>	<u>(100,219)</u>
Transfers in	-	-	-	-	145,548	145,548
Changes in net position	<u>(123,364)</u>	<u>28,374</u>	<u>(47,198)</u>	<u>-</u>	<u>187,517</u>	<u>45,329</u>
Net position, beginning of year	121,619	1,847,806	190,563	-	(735,593)	1,424,395
Net position, end of year	<u>\$ (1,745)</u>	<u>\$ 1,876,180</u>	<u>\$ 143,365</u>	<u>\$ -</u>	<u>\$ (548,076)</u>	<u>\$ 1,469,724</u>

**CITY OF SUISUN CITY  
INTERNAL SERVICE FUNDS**

**COMBINING STATEMENTS OF CASH FLOWS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

	Motor Vehicle Repair Fund	Motor Vehicle Replacement Fund	Network Maintenance Fund	Public Works Operating Cost Fund	Self-Insurance Funds	Total
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>						
Cash received from customers/departments	\$ 30,000	\$ 119,400	\$ 177,100	\$ 1,043,737	\$ 796,901	\$ 2,167,138
Cash paid to suppliers	(116,181)	(44,266)	(67,836)	(179,014)	(874,728)	(1,282,025)
Cash paid to employees	(24,285)	(6,019)	(132,607)	(851,705)	(134,622)	(1,149,238)
Net cash provided (used) by operating activities	<u>(110,466)</u>	<u>69,115</u>	<u>(23,343)</u>	<u>13,018</u>	<u>(212,449)</u>	<u>(264,125)</u>
<b>CASH FLOW FROM NONCAPITAL FINANCING ACTIVITIES</b>						
Transfer in	-	-	-	-	145,548	145,548
Net cash provided by noncapital financing activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>145,548</u>	<u>145,548</u>
<b>CASH FLOW FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>						
Purchase of capital assets	-	(8,634)	(8,065)	-	-	(16,699)
Net cash used by capital and related financing activities	<u>-</u>	<u>(8,634)</u>	<u>(8,065)</u>	<u>-</u>	<u>-</u>	<u>(16,699)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>						
Interest	259	8,427	779	(15)	8	9,458
Net cash provided (used) by investing activities	<u>259</u>	<u>8,427</u>	<u>779</u>	<u>(15)</u>	<u>8</u>	<u>9,458</u>
Net Cash Flows	(110,207)	68,908	(30,629)	13,003	(66,893)	(125,818)
Cash and investments at beginning of period	110,922	1,374,700	139,556	5,898	293,386	1,924,462
Cash and cash equivalents at end of period	<u>\$ 715</u>	<u>\$ 1,443,608</u>	<u>\$ 108,927</u>	<u>\$ 18,901</u>	<u>\$ 226,493</u>	<u>\$ 1,798,644</u>
<b>Reconciliation of operating income (loss) to net cash flows from operating activities:</b>						
Operating income (loss)	\$ (123,623)	\$ 19,947	\$ (47,977)	\$ 15	\$ 41,961	\$ (109,677)
<b>Adjustments to reconcile operating income (loss) to net cash flows from operating activities:</b>						
Depreciation	-	93,234	23,109	-	-	116,343
<b>Change in assets and liabilities:</b>						
Accounts payable and claims payable	2,226	(44,066)	1,525	13,003	(207,609)	(234,921)
Other current assets	10,931	-	-	-	-	10,931
Due to other fund	-	-	-	-	(46,801)	(46,801)
Cash Flows from Operating Activities	<u>\$ (110,466)</u>	<u>\$ 69,115</u>	<u>\$ (23,343)</u>	<u>\$ 13,018</u>	<u>\$ (212,449)</u>	<u>\$ (264,125)</u>

## AGENCY FUNDS

Agency Funds account for assets held by the City as agent for individuals, governmental entities, and non-public organizations. These funds include the following:

### CASA DE SUISUN

This fund is a replacement reserve account required by the agreement between Casa de Suisun and the Department of Housing Community Development.

### REC/COM PROGRAMS

This fund is held solely for the purpose of monitoring the donations to run specific recreation programs.

### ASSET FORFEITURE

This fund accounts for funds forfeited by the Police Department.

### SCHOOL IMPACT FEES

This fund accounts for the impact fees collected in behalf of the Fairfield-Suisun Unified School District.

### PUBLIC ARTS & BID

This fund accounts for the fees collected in behalf of the Business Improvement District.

### STRONG MOTION FEES

This fund accounts for the fees collected in behalf of the Department of Conservation.

### SOLANO COUNTY TRUST

This fund accounts for the funds collected in behalf of Solano County.

### TRANSIT TICKETS

This fund accounts for the Fairfield-Suisun Transit ticket sales.

### EVENT TICKETS

This fund accounts for the sales of various event tickets for other agencies.

### VICTORIAN HARBOR ASSESSMENT DISTRICT

This fund accounts for the debt service of the City's obligation for the special assessment bonds issued for the construction of the Victorian Harbor subdivision.

### SEWER DISTRICT TRUST

This fund accounts for the fees collected in behalf of the Fairfield-Suisun Sewer District.

### SOLANO GARBAGE

This fund accounts for the fees collected through property tax from unpaid waste collection liens.

<b>AGENCY FUNDS (Continued)</b>
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**SOLID WASTE**

This fund accounts for the fees collected in behalf of Solano Garbage.

**CBSC – SB 1473**

This fund accounts for the fees collected in behalf of the Building Standards Commission for SB 1473.

**HARBOR PLAZA TRASH**

This fund accounts for the fees collected for managing the Suisun Downtown Plaza Trash.

**JAG 2011 GRANT**

This fund accounts for the JAG 2011 grant programs.

**SUISUN-SOLANO WATER AGENCY**

This fund accounts for the funds collected in behalf of SSWA.

**SB 1186 STEINBERG DISABILITY ACCESS**

This fund accounts for fees collected in behalf of the Division of the State Architect pursuant to specified percentages.

**CITY OF SUISUN CITY**  
**STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**AGENCY FUNDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

	<u>Balance</u> <u>June 30, 2013</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>June 30, 2014</u>
<u>Casa de Suisun</u>				
<u>ASSETS:</u>				
Cash and investments	\$ 37,689	\$ 8,859	\$ (5,266)	\$ 41,282
Total Assets	<u>\$ 37,689</u>	<u>\$ 8,859</u>	<u>\$ (5,266)</u>	<u>\$ 41,282</u>
<u>LIABILITIES:</u>				
Due to other agencies	\$ 37,689	\$ 8,859	\$ (5,266)	\$ 41,282
Total Liabilities	<u>\$ 37,689</u>	<u>\$ 8,859</u>	<u>\$ (5,266)</u>	<u>\$ 41,282</u>
 <u>Rec/Com Programs</u>				
<u>ASSETS:</u>				
Cash and investments	\$ 28,450	\$ 7,361	\$ (9,329)	\$ 26,482
Total Assets	<u>\$ 28,450</u>	<u>\$ 7,361</u>	<u>\$ (9,329)</u>	<u>\$ 26,482</u>
<u>LIABILITIES:</u>				
Due to other agencies	\$ 28,450	\$ -	\$ (1,968)	\$ 26,482
Total Liabilities	<u>\$ 28,450</u>	<u>\$ -</u>	<u>\$ (1,968)</u>	<u>\$ 26,482</u>
 <u>Asset Forfeiture</u>				
<u>ASSETS:</u>				
Cash and investments	\$ 6,624	\$ -	\$ -	\$ 6,624
Total Assets	<u>\$ 6,624</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,624</u>
<u>LIABILITIES:</u>				
Due to other agencies	\$ 6,624	\$ -	\$ -	\$ 6,624
Total Liabilities	<u>\$ 6,624</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,624</u>

**CITY OF SUISUN CITY**  
**STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (Continued)**  
**AGENCY FUNDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

	Balance June 30, 2013	Additions	Deletions	Balance June 30, 2014
<u>School Impact Fees</u>				
<u>ASSETS:</u>				
Cash and investments	\$ 63,788	\$ 274,432	\$ (338,215)	\$ 5
Total Assets	<u>\$ 63,788</u>	<u>\$ 274,432</u>	<u>\$ (338,215)</u>	<u>\$ 5</u>
<u>LIABILITIES:</u>				
Accounts payable	\$ 63,784	\$ 274,432	\$ (338,216)	\$ -
Due to other agencies	4	274,432	(274,431)	5
Total Liabilities	<u>\$ 63,788</u>	<u>\$ 548,864</u>	<u>\$ (612,647)</u>	<u>\$ 5</u>
 <u>Public Arts and Bid</u>				
<u>ASSETS:</u>				
Cash and investments	\$ 700	\$ 20,770	\$ (20,020)	\$ 1,450
Total Assets	<u>\$ 700</u>	<u>\$ 20,770</u>	<u>\$ (20,020)</u>	<u>\$ 1,450</u>
<u>LIABILITIES:</u>				
Accounts payable	\$ -	\$ 20,020	\$ (20,020)	\$ -
Due to other agencies	\$ 700	\$ 20,770	\$ (20,020)	\$ 1,450
Total Liabilities	<u>\$ 700</u>	<u>\$ 40,790</u>	<u>\$ (40,040)</u>	<u>\$ 1,450</u>
 <u>Strong Motion Fees</u>				
<u>ASSETS:</u>				
Cash and investments	\$ 430	\$ 4,845	\$ (5,008)	\$ 267
Total Assets	<u>\$ 430</u>	<u>\$ 4,845</u>	<u>\$ (5,008)</u>	<u>\$ 267</u>
<u>LIABILITIES:</u>				
Accounts payable	\$ 430	\$ 9,179	\$ (9,608)	\$ -
Due to other agencies	-	267	-	267
Total Liabilities	<u>\$ 430</u>	<u>\$ 9,446</u>	<u>\$ (9,608)</u>	<u>\$ 267</u>

**CITY OF SUISUN CITY**  
**STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (Continued)**  
**AGENCY FUNDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

	Balance June 30, 2013	Additions	Deletions	Balance June 30, 2014
<u>Solano County Trust</u>				
<u>ASSETS:</u>				
Cash and investments	\$ 73,544	\$ 417,617	\$ (491,161)	\$ -
Total Assets	<u>\$ 73,544</u>	<u>\$ 417,617</u>	<u>\$ (491,161)</u>	<u>\$ -</u>
<u>LIABILITIES:</u>				
Accounts payable	\$ 73,200	\$ 417,218	\$ (490,418)	\$ -
Due to other agencies	344	417,617	(417,961)	-
Total Liabilities	<u>\$ 73,544</u>	<u>\$ 834,835</u>	<u>\$ (908,379)</u>	<u>\$ -</u>
<u>Transit Tickets</u>				
<u>ASSETS:</u>				
Cash and investments	\$ 343	\$ 12,889	\$ (12,567)	\$ 665
Total Assets	<u>\$ 343</u>	<u>\$ 12,889</u>	<u>\$ (12,567)</u>	<u>\$ 665</u>
<u>LIABILITIES:</u>				
Accounts payable	\$ 343	\$ 13,742	\$ (12,532)	\$ 1,553
Due to other agencies	-	12,127	(13,015)	(888)
Total Liabilities	<u>\$ 343</u>	<u>\$ 25,869</u>	<u>\$ (25,547)</u>	<u>\$ 665</u>
<u>Event Tickets</u>				
<u>ASSETS:</u>				
Cash and investments	\$ 640	\$ -	\$ -	\$ 640
Total Assets	<u>\$ 640</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 640</u>
<u>LIABILITIES:</u>				
Due to other agencies	\$ 640	\$ -	\$ -	\$ 640
Total Liabilities	<u>\$ 640</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 640</u>

**CITY OF SUISUN CITY**  
**STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (Continued)**  
**AGENCY FUNDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

	Balance June 30, 2013	Additions	Deletions	Balance June 30, 2014
<u>Victorian Harbor Assessment District</u>				
<u>ASSETS:</u>				
Cash and investments	\$ 98,125	\$ 58,423	\$ (53,787)	\$ 102,761
Total Assets	<u>\$ 98,125</u>	<u>\$ 58,423</u>	<u>\$ (53,787)</u>	<u>\$ 102,761</u>
<u>LIABILITIES:</u>				
Accounts payable	\$ -	\$ 5,870	\$ (4,220)	\$ 1,650
Due to other agencies	98,125	2,986	-	101,111
Total Liabilities	<u>\$ 98,125</u>	<u>\$ 8,856</u>	<u>\$ (4,220)</u>	<u>\$ 102,761</u>
 <u>Sewer District Trust</u>				
<u>ASSETS:</u>				
Cash and investments	\$ 305,811	\$ 3,539,866	\$ (3,516,105)	\$ 329,572
Assessments receivable	310,547	3,537,817	(3,531,124)	317,240
Total Assets	<u>\$ 616,358</u>	<u>\$ 7,077,683</u>	<u>\$ (7,047,229)</u>	<u>\$ 646,812</u>
<u>LIABILITIES:</u>				
Due to other agencies	\$ 616,358	\$ 3,854,677	\$ (3,824,223)	\$ 646,812
Total Liabilities	<u>\$ 616,358</u>	<u>\$ 3,854,677</u>	<u>\$ (3,824,223)</u>	<u>\$ 646,812</u>
 <u>Solano Garbage</u>				
<u>ASSETS:</u>				
Cash and investments	\$ 169,137	\$ 148,641	\$ (169,137)	\$ 148,641
Total Assets	<u>\$ 169,137</u>	<u>\$ 148,641</u>	<u>\$ (169,137)</u>	<u>\$ 148,641</u>
<u>LIABILITIES:</u>				
Accounts payable	\$ 169,137	\$ 148,641	\$ (169,137)	\$ 148,641
Total Liabilities	<u>\$ 169,137</u>	<u>\$ 148,641</u>	<u>\$ (169,137)</u>	<u>\$ 148,641</u>

**CITY OF SUISUN CITY**  
**STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (Continued)**  
**AGENCY FUNDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

	Balance June 30, 2013	Additions	Deletions	Balance June 30, 2014
<u>Solid Waste</u>				
<u>ASSETS:</u>				
Cash and investments	\$ 4,223	\$ -	\$ -	\$ 4,223
Total Assets	<u>\$ 4,223</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,223</u>
<u>LIABILITIES:</u>				
Due to other agencies	\$ 4,223	\$ -	\$ -	\$ 4,223
Total Liabilities	<u>\$ 4,223</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,223</u>
 <u>CBSC - SB1473</u>				
<u>ASSETS:</u>				
Cash and investments	\$ 388	\$ 1,500	\$ (1,726)	\$ 162
Total Assets	<u>\$ 388</u>	<u>\$ 1,500</u>	<u>\$ (1,726)</u>	<u>\$ 162</u>
<u>LIABILITIES:</u>				
Accounts payable	\$ 388	\$ 1,341	\$ (1,729)	\$ -
Due to other agencies	-	1,503	(1,341)	162
Total Liabilities	<u>\$ 388</u>	<u>\$ 2,844</u>	<u>\$ (3,070)</u>	<u>\$ 162</u>
 <u>Harbor Plaza Trash</u>				
<u>ASSETS:</u>				
Assessments receivable	\$ 4,571	\$ 30,343	\$ (30,262)	\$ 4,652
Total Assets	<u>\$ 4,571</u>	<u>\$ 30,343</u>	<u>\$ (30,262)</u>	<u>\$ 4,652</u>
<u>LIABILITIES:</u>				
Accounts payable	\$ 3,709	\$ 32,050	\$ (31,871)	\$ 3,888
Due to other agencies	862	30,343	(30,441)	764
Total Liabilities	<u>\$ 4,571</u>	<u>\$ 62,393</u>	<u>\$ (62,312)</u>	<u>\$ 4,652</u>

**CITY OF SUISUN CITY**  
**STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (Continued)**  
**AGENCY FUNDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

	Balance June 30, 2013	Additions	Deletions	Balance June 30, 2014
<u>JAG 2011 Grant</u>				
<u>ASSETS:</u>				
Cash and investments	\$ 423	\$ 1	\$ (410)	\$ 14
Total Assets	<u>\$ 423</u>	<u>\$ 1</u>	<u>\$ (410)</u>	<u>\$ 14</u>
<u>LIABILITIES:</u>				
Accounts payable	\$ -	\$ 410	\$ (410)	\$ -
Due to other agencies	423	1	(410)	14
Total Liabilities	<u>\$ 423</u>	<u>\$ 411</u>	<u>\$ (820)</u>	<u>\$ 14</u>
 <u>Suisun-Solano Water Agency</u>				
<u>ASSETS:</u>				
Cash and investments	\$ 10,522,411	\$ -	\$ (189,583)	\$ 10,332,828
Cash with fiscal agent	876,539	-	(12,192)	864,347
Assessments receivable	863,238	-	(71,463)	791,775
Total Assets	<u>\$ 12,262,188</u>	<u>\$ -</u>	<u>\$ (273,238)</u>	<u>\$ 11,988,950</u>
<u>LIABILITIES:</u>				
Accounts payable	\$ 220,118	\$ 59,146	\$ -	\$ 279,264
Due to other agencies	12,042,070	-	(332,384)	11,709,686
Total Liabilities	<u>\$ 12,262,188</u>	<u>\$ 59,146</u>	<u>\$ (332,384)</u>	<u>\$ 11,988,950</u>
 <u>SB 1186 Steinberg Disability Access</u>				
<u>ASSETS:</u>				
Cash and investments	\$ 902	\$ 1,060	\$ (351)	\$ 1,611
Total Assets	<u>902</u>	<u>1,060</u>	<u>(351)</u>	<u>1,611</u>
<u>LIABILITIES:</u>				
Accounts payable	\$ -	\$ 351	\$ (351)	\$ -
Due to other agencies	902	1,061	(352)	1,611
Total Liabilities	<u>\$ 902</u>	<u>\$ 1,412</u>	<u>\$ (704)</u>	<u>\$ 1,611</u>

**CITY OF SUISUN CITY**  
**STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (Continued)**  
**AGENCY FUNDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

	<u>Balance</u> <u>June 30, 2013</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>June 30, 2014</u>
<u>Combined Totals</u>				
<u>ASSETS:</u>				
Cash and investments	\$ 11,313,628	\$ 4,496,265	\$ (4,812,666)	\$ 10,997,227
Cash with fiscal agent	876,539	-	(12,192)	864,347
Assessments receivable	1,178,356	3,568,160	(3,632,849)	1,113,667
Total Assets	<u>\$ 13,368,523</u>	<u>\$ 8,064,425</u>	<u>\$ (8,457,707)</u>	<u>\$ 12,975,241</u>
<u>LIABILITIES:</u>				
Accounts payable	\$ 531,109	\$ 982,399	\$ (1,078,512)	\$ 434,996
Due to other agencies	12,837,414	4,624,644	(4,921,812)	12,540,245
Total Liabilities	<u>\$ 13,368,523</u>	<u>\$ 5,607,043</u>	<u>\$ (6,000,324)</u>	<u>\$ 12,975,241</u>

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## STATISTICAL SECTION

This part of the City's Comprehensive Annual Financial Report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the City's overall financial health. In contrast to the financial section, the statistical section information is not subject to independent audit.

### ***Financial Trends***

These schedules contain trend information to help the reader understand how the City's financial performance and well being have changed over time:

1. Net Position by Component
2. Changes in Net Position
3. Fund Balances of Governmental Funds
4. Changes in Fund Balance of Governmental Funds

### ***Revenue Capacity***

These schedules contain information to help the reader assess the City's most significant local revenue source, the property tax:

1. Net Assessed and Estimated Actual Value of Property
2. Property Tax Levies and Collections
3. Property Tax Rates Overlapping Governments
4. Principal Taxpayers

### ***Debt Capacity***

These schedules present information to help the reader assess the affordability of the City's current levels of outstanding debt and the City's ability to issue additional debt in the future:

1. Ratio of Net General Obligation Bonded Debt to Assessed Value and Net General Obligation on Bonded Debt Per Capita
2. Ratio of Annual Debt Service Expenditures for General Obligation Bonded Debt to Total General Governmental Expenditures
3. Ratios of Outstanding Debt by Type
4. Computation of Legal Debt Margin
5. Schedule of Direct and Overlapping Debt

### ***Demographic and Economic Information***

These schedules offer demographic and economic indicators to help the reader understand the environment within which the City's financial activities take place:

1. Demographic Statistics
2. Principal Employers

### ***Operating Information***

These schedules contain service and infrastructure data to help the reader understand how the information in the City's financial report relates to the services the City provides and the activities it performs:

1. Full-Time Equivalent Employees by Function
2. Operating Indicators by Function
3. Construction Value
4. Special Assessments Billings and Collections
5. Miscellaneous Statistics

### ***Sources***

Unless otherwise noted, the information in these schedules is derived from the Comprehensive Annual Financial Reports for the relevant year. The City implemented GASB Statement 34 in 2003; schedules presenting government-wide information include information beginning in that year.

**CITY OF SUISUN CITY  
NET POSITION BY COMPONENT  
LAST TEN FISCAL YEARS**

Fiscal Year

	2005	2006	2007	2008	2009
Primary Government					
Governmental activities:					
Net investment in capital assets	\$ 24,607,570	\$ 24,987,074	\$ 83,499,340	\$ 89,322,941	\$ 103,823,239
Restricted	5,104,513	6,213,218	13,167,071	13,051,878	26,518,847
Unrestricted	18,685,435	22,525,248	39,439,121	38,666,587	17,132,168
Total governmental activities net position	<u>\$ 48,397,518</u>	<u>\$ 53,725,540</u>	<u>\$ 136,105,532</u>	<u>\$ 141,041,406</u>	<u>\$ 147,474,254</u>
	2010	2011	2012	2013	2014
Primary Government					
Governmental activities:					
Net investment in capital assets	\$ 108,661,774	\$ 97,346,564	\$ 154,434,694	\$ 152,391,576	\$ 149,363,621
Restricted	22,896,799	16,772,817	16,785,733	36,298,262	36,615,636
Unrestricted	10,516,962	26,391,340	25,112,999	4,125,816	5,178,215
Total governmental activities net position	<u>\$ 142,075,535</u>	<u>\$ 140,510,721</u>	<u>\$ 196,333,426</u>	<u>\$ 192,815,654</u>	<u>\$ 191,157,472</u>

Source: Financial Statements

**CITY OF SUISUN CITY  
CHANGE IN NET POSITION  
LAST TEN FISCAL YEARS**

	Fiscal Year									
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
<b>Expenses:</b>										
Governmental activities:										
General government	\$ 4,354,512	\$ 5,692,605	\$ 5,244,020	\$ 6,785,352	\$ 7,236,203	\$ 15,431,040	\$ 11,311,026	\$ 12,709,382	\$ 5,149,804	\$ 4,692,789
Public safety	4,685,740	5,251,632	5,861,374	6,324,288	6,363,693	6,356,448	6,562,319	6,662,665	6,244,689	6,044,990
Public works	592,499	691,932	2,966,551	3,342,076	3,638,323	3,205,912	2,571,579	2,555,024	2,910,593	2,608,705
Highways and streets	626,094	1,438,421	3,014,295	3,296,699	3,740,463	2,739,175	2,793,630	4,152,173	2,812,778	2,610,362
Building services	267,083	344,430	651,340	1,010,367	792,348	832,962	553,654	1,028,453	938,927	888,460
Culture and recreation	1,101,420	2,011,975	1,870,837	2,355,217	2,316,094	2,255,968	2,201,925	2,242,286	2,078,300	1,950,427
Community development	6,430,496	7,756,666	5,645,108	7,167,225	4,537,598	1,924,490	3,081,116	2,554,075	2,430,831	1,313,647
Interest on long-term debt	4,106,121	4,042,990	3,598,258	3,745,638	3,899,396	3,922,503	3,674,323	1,418,875	209,929	121,579
Depreciation - unallocated	5,196,026	5,593,909	-	-	-	-	-	-	-	-
<b>Total Governmental activities expenses</b>	<b>27,359,991</b>	<b>32,824,560</b>	<b>28,851,782</b>	<b>34,026,862</b>	<b>32,524,118</b>	<b>36,668,497</b>	<b>32,749,572</b>	<b>33,322,933</b>	<b>22,775,851</b>	<b>20,230,959</b>
Program Revenues:										
Charges for services:										
General government	1,843,284	2,096,939	1,407,458	2,567,517	2,740,062	2,507,689	2,549,941	2,361,341	2,334,850	2,565,708
Public safety	359,496	697,476	319,940	748,481	312,754	810,646	497,122	867,755	858,969	891,724
Public works	589,803	624,341	2,216,104	639,941	517,821	718,775	772,921	1,248,534	1,335,519	1,906,747
Highways & streets	2,394,708	1,553,808	2,334,759	879,344	342,901	894,102	891,925	845,521	493,314	1,130,895
Building services	298,204	41,298	317,863	18,164	53,089	19,630	177,336	116,018	146,740	355,157
Culture & recreation	471,208	1,094,006	1,196,929	1,350,270	1,332,502	842,178	1,166,700	1,234,485	1,380,093	1,451,483
Community development	1,785,045	1,917,728	283,191	2,344,049	1,477,067	314,293	622,638	1,165,964	1,055,059	862,339
Operating grants and contribution	4,427,312	4,471,342	4,568,940	4,059,537	6,477,075	8,118,611	7,668,640	6,971,430	6,461,677	5,925,346
Capital grants and contributions	2,221,756	639,070	2,537,781	1,834,313	5,098,395	1,438,277	633,925	616,098	1,566,250	80,992
<b>Total Governmental program revenues</b>	<b>14,390,816</b>	<b>13,136,008</b>	<b>15,182,965</b>	<b>14,441,616</b>	<b>18,351,666</b>	<b>15,664,201</b>	<b>14,981,148</b>	<b>15,427,146</b>	<b>15,632,471</b>	<b>15,170,390</b>
<b>Net revenues (expense)</b>	<b>(12,969,175)</b>	<b>(19,688,552)</b>	<b>(13,668,817)</b>	<b>(19,585,246)</b>	<b>(14,172,452)</b>	<b>(21,004,296)</b>	<b>(17,768,424)</b>	<b>(17,895,788)</b>	<b>(7,143,381)</b>	<b>(5,060,568)</b>
General revenues:										
Taxes:										
Property taxes	13,851,307	16,169,408	19,875,251	21,238,878	18,302,548	13,400,389	13,120,638	7,462,146	2,035,163	1,989,548
Sales taxes	914,679	1,049,626	1,042,944	982,667	954,945	885,450	859,750	1,003,761	1,353,938	1,278,473
Intergovernmental revenue-unrestricted	2,181,199	2,133,868	-	-	-	-	-	-	-	-
Gain on sale of capital asset	-	2,022,353	2,580,539	-	-	407,246	851,796	140,000	140,000	-
Investment earnings	807,935	1,274,550	1,945,746	1,797,494	1,347,807	912,493	651,672	563,726	96,508	194,665
Miscellaneous revenue	1,638,781	2,366,770	2,211,492	502,082	-	-	719,754	-	-	-
<b>Total general revenues</b>	<b>19,393,901</b>	<b>25,016,575</b>	<b>27,655,972</b>	<b>24,521,121</b>	<b>20,605,300</b>	<b>15,605,578</b>	<b>16,203,610</b>	<b>9,169,633</b>	<b>3,625,609</b>	<b>3,462,686</b>
Extraordinary items:										
Extraordinary gain on RDA dissolution	-	-	-	-	-	-	-	64,548,860	-	-
<b>Change in net position</b>	<b>\$ 6,424,726</b>	<b>\$ 5,328,023</b>	<b>\$ 13,987,155</b>	<b>\$ 4,935,875</b>	<b>\$ 6,432,848</b>	<b>\$ (5,398,718)</b>	<b>\$ (1,564,814)</b>	<b>\$ 55,822,705</b>	<b>\$ (3,517,772)</b>	<b>\$ (1,597,882)</b>

Source: Financial statements

**CITY OF SUISUN CITY  
FUND BALANCES OF GOVERNMENTAL FUNDS  
LAST TEN FISCAL YEARS**

	Fiscal Year									
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
General fund:										
Nonspendable	\$ 1,775	\$ 1,775	\$ 74,055	\$ 64,281	\$ 3,696	\$ 2,011,268	\$ 11,652	\$ 81,076	\$ 75,444	\$ 3,518
Restricted	-	-	-	-	-	-	-	-	204,363	209,801
Committed	-	-	-	-	-	-	1,412,100	59,073	59,073	59,073
Assigned	-	-	-	-	-	-	185,400	199,284	-	-
Unassigned	-	-	-	-	-	-	5,763,562	4,318,768	3,284,196	2,888,392
Unreserved/Undesignated	3,491,385	4,232,462	6,028,725	4,598,741	3,250,328	4,035,401	-	-	-	-
Total general fund	<u>\$ 3,493,160</u>	<u>\$ 4,234,237</u>	<u>\$ 6,102,780</u>	<u>\$ 4,663,022</u>	<u>\$ 3,254,024</u>	<u>\$ 6,046,669</u>	<u>\$ 7,372,714</u>	<u>\$ 4,658,201</u>	<u>\$ 3,623,076</u>	<u>\$ 3,160,784</u>
All other governmental funds:										
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,170,612	\$ 8,839,135	\$ 8,838,960	\$ 8,838,472
Restricted	-	-	-	-	-	-	7,607,709	5,579,796	11,998,345	13,807,381
Committed	-	-	-	-	-	-	1,111,438	-	79,093	261,239
Assigned	-	-	-	-	-	-	12,680,211	5,165,068	77,803	-
Unassigned	-	-	-	-	-	-	(7,109,787)	798,693	(240,326)	2,696,531
Reserved	7,686,871	8,781,695	13,093,016	12,987,597	13,233,067	18,960,343	-	-	-	-
Unreserved/Undesignated, reported in:										
Special revenue funds	13,612,325	17,595,791	19,121,306	22,009,271	22,345,744	12,511,486	-	-	-	-
Capital projects funds	7,769,274	7,178,602	3,063,845	4,900,037	3,847,247	(5,464,875)	-	-	-	-
Debt service funds	2,860,203	3,196,883	-	-	-	-	-	-	-	-
Total all other governmental funds	<u>\$ 31,928,673</u>	<u>\$ 36,752,972</u>	<u>\$ 35,278,167</u>	<u>\$ 39,896,905</u>	<u>\$ 39,426,058</u>	<u>\$ 26,006,954</u>	<u>\$ 23,460,183</u>	<u>\$ 20,382,692</u>	<u>\$ 20,753,875</u>	<u>\$ 25,603,623</u>

Source: City Financial Statements

Note: The City has implemented GASB 54 effective fiscal year ending June 30, 2011. This Statement establishes new categories for reporting fund balance and revises the definitions for governmental fund types. The City opted not to change the previous years' data.

**CITY OF SUISUN CITY  
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS  
LAST TEN FISCAL YEARS**

	Fiscal Year									
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
<b>Revenues:</b>										
<b>Taxes:</b>										
Property taxes	\$ 13,851,307	\$ 16,169,408	\$ 17,846,612	\$ 18,758,360	\$ 18,302,548	\$ 13,400,389	\$ 13,120,638	\$ 7,462,146	\$ 2,035,163	\$ 2,339,548
Sales taxes	914,679	1,049,626	1,042,944	982,667	954,945	885,450	859,750	1,003,761	1,353,938	1,278,473
Licenses and permits	1,363,143	1,301,409	1,526,909	1,282,790	1,186,684	1,220,182	1,155,074	1,131,020	1,139,939	1,371,127
Fines and forfeits	180,576	214,948	263,533	225,420	211,881	224,397	386,036	373,379	353,083	349,576
Intergovernmental revenue	9,281,068	7,244,280	8,676,774	8,201,756	11,620,296	9,024,843	7,604,602	7,631,673	8,065,371	6,039,829
Developer fees	1,400,453	984,385	1,140,627	615,649	310,548	-	24,563	26,797	84,600	1,648,214
Special assessments	1,010,339	1,074,125	1,579,243	1,669,407	315,946	1,950,477	2,061,924	2,100,866	2,153,648	2,174,040
Charges for services	1,574,921	1,673,418	1,873,012	2,161,569	3,398,653	2,415,639	2,329,627	2,336,323	2,740,061	2,938,173
Investment earnings	784,362	1,289,785	1,945,746	1,797,494	1,347,807	912,493	618,464	516,023	96,404	185,207
Reimbursements	590,008	881,923	2,953,283	1,964,620	75,489	75,000	75,000	478,432	85,000	-
Miscellaneous revenue	3,372,954	2,359,838	1,453,612	822,139	2,335,599	596,429	2,455,199	1,348,656	1,010,768	194,532
<b>Total revenues</b>	<b>34,323,810</b>	<b>34,243,143</b>	<b>40,302,295</b>	<b>38,481,871</b>	<b>40,060,396</b>	<b>30,705,299</b>	<b>30,690,877</b>	<b>24,409,076</b>	<b>19,117,975</b>	<b>18,518,719</b>
<b>Expenditures:</b>										
<b>Current:</b>										
General government	5,644,970	6,512,605	7,365,359	6,748,235	6,414,336	6,341,061	6,574,212	5,771,915	5,012,158	4,536,639
Public safety	4,637,904	4,931,225	5,795,287	6,220,072	6,351,947	6,254,866	6,361,385	6,403,988	6,040,232	5,889,237
Public works	545,517	503,832	2,141,410	2,215,153	1,679,017	1,629,560	1,754,874	1,791,049	1,916,321	1,947,833
Highways and streets	445,455	1,290,203	1,185,064	1,331,444	2,037,459	1,523,707	808,796	2,141,840	915,197	896,850
Building services	289,169	326,663	408,029	471,634	252,908	264,142	335,910	355,128	315,548	275,403
Culture and recreation	1,236,637	1,433,707	1,439,984	2,154,353	2,195,208	2,123,400	1,739,236	1,729,250	1,587,806	1,519,512
Community development	1,802,302	3,207,946	7,033,542	3,614,524	1,442,042	2,152,997	3,664,635	1,907,011	1,002,070	1,009,235
Tax increment pass-through	3,661,145	4,254,358	3,978,311	4,264,044	4,017,407	9,067,551	4,621,078	907,778	-	-
Capital outlay	5,294,548	1,087,217	6,081,255	2,788,405	12,654,625	7,921,267	1,066,343	1,085,341	2,346,278	294,316
Principal on long-term debt	2,551,920	2,711,640	3,861,196	2,802,499	2,945,450	4,506,630	3,041,254	3,107,584	622,497	648,030
Interest on long-term debt	3,314,200	3,244,340	3,113,824	2,975,528	3,083,869	3,087,114	2,795,679	1,594,393	154,110	129,444
<b>Total expenditures</b>	<b>29,423,767</b>	<b>29,503,736</b>	<b>42,403,261</b>	<b>35,585,891</b>	<b>43,074,268</b>	<b>44,872,295</b>	<b>32,763,400</b>	<b>26,795,277</b>	<b>19,912,217</b>	<b>17,146,499</b>
Revenue Over (Under) expenditures	4,900,043	4,739,407	(2,100,966)	2,895,980	(3,013,872)	(14,166,996)	(2,072,522)	(2,386,201)	(794,242)	1,372,220
<b>Other Financing Sources (Uses):</b>										
Debt Proceeds	-	-	-	-	700,000	-	-	-	-	-
Sale of capital assets	-	825,975	2,580,539	400,000	540,000	3,539,956	851,796	140,000	140,000	-
Extraordinary loss on RDA dissolution	-	-	-	-	-	-	-	(3,545,803)	-	-
Transfer in	6,629,672	7,102,679	10,404,010	8,641,623	13,571,886	12,930,268	15,557,006	13,236,339	1,710,535	1,589,222
Transfer out	(6,726,002)	(7,102,679)	(10,404,010)	(8,758,623)	(13,677,859)	(12,930,268)	(15,557,006)	(13,236,339)	(1,720,235)	(1,734,770)
<b>Total other financing sources (uses)</b>	<b>(96,330)</b>	<b>825,975</b>	<b>2,580,539</b>	<b>283,000</b>	<b>1,134,027</b>	<b>3,539,956</b>	<b>851,796</b>	<b>(3,405,803)</b>	<b>130,300</b>	<b>(145,548)</b>
<b>Net Change in fund balance</b>	<b>\$ 4,803,713</b>	<b>\$ 5,565,382</b>	<b>\$ 479,573</b>	<b>\$ 3,178,980</b>	<b>\$ (1,879,845)</b>	<b>\$(10,627,040)</b>	<b>\$(1,220,726)</b>	<b>\$(5,792,004)</b>	<b>\$(663,942)</b>	<b>\$ 1,226,672</b>
Debt service as a percentage of non-capital expenditures	24.3%	21.0%	19.2%	17.6%	19.8%	20.6%	18.4%	18.3%	4.4%	4.6%

Source: City Financial Statements

Note: This schedule contains trend information to help the reader understand how the City's financial performance and well being have changed over time.

**CITY OF SUISUN CITY**  
**NET ASSESSED AND ESTIMATED ACTUAL VALUE OF PROPERTY**  
**LAST TEN FISCAL YEARS**  
**(Amount in thousands)**

Fiscal Year	Real Property (1) Net Assessed Market Value	Personal Property (1) Net Assessed Market Value	Total (1) Net Assessed Market Value	Direct Tax Rate	Increase (Decrease) in Market Value
2004-05	\$ 1,590,952	\$ 23,293	\$ 1,614,245	1.116%	12.7%
2005-06	1,836,303	25,495	1,861,798	1.106%	15.3%
2006-07	2,079,531	27,107	2,106,638	1.100%	13.2%
2007-08	2,317,947	23,037	2,340,984	1.095%	11.1%
2008-09	2,193,381	21,618	2,214,999	1.097%	-5.4%
2009-10	1,757,783	19,903	1,777,686	1.120%	-19.7%
2010-11	1,713,240	19,305	1,732,545	1.121%	-2.5%
2011-12	1,658,664	19,102	1,677,766	1.124%	-3.2%
2012-13	1,544,932	24,042	1,568,974	1.115%	-6.5%
2013-14	1,678,716	19,798	1,698,515	1.135%	8.3%

Notes:

(1) Source is California Municipal Statistics Inc.

**CITY OF SUISUN CITY  
PROPERTY TAX LEVIES AND COLLECTIONS  
LAST TEN FISCAL YEARS  
(Amount in thousands)**

<u>Fiscal Year</u>	<u>Allocation (1)</u>	<u>Current Collections</u>	<u>Percent of Current Taxes Collected</u>	<u>Percent Delinquent</u>
2004-05	\$ 1,137	\$ 1,137	100.0%	0.0%
2005-06	1,286	1,286	100.0%	0.0%
2006-07	1,245	1,245	100.0%	0.0%
2007-08	1,164	1,164	100.0%	0.0%
2008-09	1,162	1,162	100.0%	0.0%
2009-10	1,170	1,170	100.0%	0.0%
2010-11	1,257	1,257	100.0%	0.0%
2011-12	1,424	1,424	100.0%	0.0%
2012-13	1,384	1,384	100.0%	0.0%
2013-14	1,535	1,535	100.0%	0.0%

Notes:

- (1) Source is State Controller's Report for City of Suisun City.
- (2) Includes general fund only.

**CITY OF SUISUN CITY**  
**PROPERTY TAX RATES DIRECT AND OVERLAPPING GOVERNMENTS**  
**LAST TEN FISCAL YEARS**  
**(Rate per \$100 of Assessed Value)**

Fiscal Year	City	County	School	Other Agencies	Overlapping Governments	Total
2004-05	.0179	.0339	.0321	0.916	0.116	1.116
2005-06	.0179	.0339	.0321	0.916	0.106	1.106
2006-07	.0179	.0339	.0321	0.916	0.100	1.100
2007-08	.0179	.0339	.0321	0.916	0.095	1.095
2008-09	.0179	.0339	.0321	0.916	0.097	1.097
2009-10	.0179	.0339	.0321	0.916	0.120	1.120
2010-11	.0179	.0339	.0321	0.916	0.121	1.121
2011-12	.0179	.0339	.0321	0.916	0.124	1.124
2012-13	.0179	.0339	.0321	0.916	0.116	1.115
2013-14	.0179	.0339	.0321	0.916	0.136	1.136

Notes:

(1) Source is Solano County Assessor Annual Tax Increment Tables

**CITY OF SUISUN CITY  
PRINCIPAL TAXPAYERS  
JUNE 30, 2014**

Taxpayer	Type of Business	2014	
		Assessed Valuation	Percentage of Net Assessed Valuation
Heritage Owner LLC	Commercial Offices	\$ 21,000,000	1.24%
Cap V Suisun LLC	Residential	20,039,269	1.18%
Village Green Apartments LLC	Multi-Family Residential	18,806,293	1.11%
Wal-Mart Stores Inc	Vacant Lot	15,231,975	0.90%
Peter L. Carter Trust	Commercial	11,380,000	0.67%
Centre Place Walnut Creek	Commercial Offices	9,299,854	0.55%
One Harbor Center	Commercial Office Lease	8,500,000	0.50%
Pellarin Enterprises	Commercial	8,051,188	0.47%
Four Seasons Self Storage	Industrial	6,564,679	0.39%
Redbird Investment Group	Commercial	5,864,384	0.35%
Total of principal property taxpayers		124,737,642	7.36%
All other property taxpayers		1,574,044,853	92.64%
Total		<u>\$ 1,698,782,495</u>	<u>100.00%</u>

Taxpayer	Type of Business	2005	
		Assessed Valuation	Percentage of Net Assessed Valuation
Pan Pacific Retail Properties	Commercial Offices	\$ 18,201,886	1.13%
Village Green Apartments LLC	Multi-Family Residential	16,287,083	1.01%
Sunset Avenue Apartments	Multi-Family Residential	14,965,625	0.93%
K. Hovnanian Forecast Homes Inc.	Vacant Lot	13,454,548	0.83%
One Harbor Center	Commercial Office Lease	9,144,491	0.57%
333 Sunset	Commercial	8,803,960	0.55%
WRI Golden State LLC	Commercial Sales & Service	8,054,664	0.50%
John Bruno Trust	Residential	5,967,996	0.37%
KEN Inc	Vacant Lot	4,517,659	0.28%
Michael C. Aldredge	Commercial	4,405,402	0.27%
Total of principal property taxpayers		103,803,314	6.44%
All other property taxpayers		1,510,441,797	93.56%
Total		<u>\$ 1,614,245,111</u>	<u>100.00%</u>

Notes:

- (1) Source - Solano County Assessor Data, HDL, Coren & Cone

**CITY OF SUISUN CITY**  
**RATIO OF NET GENERAL OBLIGATION BONDED DEBT TO ASSESSED VALUE AND**  
**NET GENERAL OBLIGATION ON BONDED DEBT PER CAPITA**  
**LAST TEN FISCAL YEARS**

<u>Fiscal Year</u>	<u>Estimated Population (1)</u>	<u>Net Assessed Valuation (2)</u>	<u>General Obligation Bonds</u>	<u>Less: Amounts Available in Debt Service Fund</u>	<u>Net Bonded Debt</u>	<u>Percentage of Net Bonded Debt to Assessed Value</u>	<u>Net Bonded Debt Per Capita</u>
2004-05	27,716	1,614,245,111	3,155,000	136,861	3,018,139	0.19%	\$ 108.90
2005-06	27,748	1,861,798,248	3,005,000	135,251	2,869,749	0.15%	103.4
2006-07	27,980	2,106,638,785	2,850,000	124,608	2,725,392	0.13%	97.4
2007-08	28,193	2,340,984,658	2,685,000	107,750	2,577,250	0.11%	91.4
2008-09	28,856	2,214,999,652	2,510,000	54,188	2,455,812	0.11%	85.1
2009-10	28,255	1,777,685,864	2,320,000	74,430	2,245,570	0.13%	79.5
2010-11	27,992	1,732,544,743	2,120,000	64,330	2,055,670	0.12%	73.4
2011-12	28,117	1,677,766,866	1,910,000	57,919	1,852,081	0.11%	65.9
2012-13	28,234	1,568,974,153	1,685,000	35,997	1,649,003	0.11%	58.4
2013-14	28,549	1,698,515,598	1,450,000	77,650	1,372,350	0.08%	48.1

Notes:

- (1) Population from State Department of Finance
- (2) Assessed Valuation from Table 5

**CITY OF SUISUN CITY**  
**RATIO OF ANNUAL DEBT SERVICE EXPENDITURES FOR GENERAL OBLIGATION**  
**BONDED DEBT TOTAL GENERAL GOVERNMENTAL EXPENDITURES**  
**LAST TEN FISCAL YEARS**

Fiscal Year	Principal	Interest	Total Debt Service (2)	Total General Governmental Expenditures (2)	Ratio of Debt Service to General Governmental Expenditures
2004-05	\$ 140,000	\$ 169,730	\$ 309,730	\$ 29,958,421	.01
2005-06	150,000	164,242	314,242	29,503,736	.01
2006-07	155,000	154,940	309,940	42,403,261	.01
2007-08	165,000	147,035	312,035	35,585,891	.01
2008-09	175,000	140,122	315,122	43,074,268	.01
2009-10	190,000	129,695	319,695	44,872,295	.01
2010-11	200,000	121,506	321,506	32,763,400	.01
2011-12	210,000	109,805	319,805	26,795,277	.01
2012-13	225,000	99,095	324,095	19,912,217	.02
2013-14	235,000	89,615	324,615	17,146,499	.02

Notes:

- (1) Source is City of Suisun City debt service on general obligation bonds
- (2) Includes general, special revenue, debt service and capital projects funds
- (3) No general obligation bonded debt prior to 1993-94

**CITY OF SUISUN CITY  
RATIOS OF OUTSTANDING DEBT BY TYPE  
LAST TEN FISCAL YEARS**

<u>Fiscal Year</u>	<u>General Obligation Bonds</u>	<u>Certificates of Participation</u>	<u>Tax Allocation Bonds</u>	<u>Capital Leases</u>	<u>Loan &amp; Notes Payable</u>	<u>Total Primary Government</u>	<u>Percentage of Personal Income</u>	<u>Per Capita</u>
2004-05	\$ 3,155,000	\$ 2,310,000	\$ 63,908,237	\$ 2,214,938	\$ 13,815,931	\$ 85,404,106	0.03%	\$ 3,081
2005-06	3,005,000	2,130,000	62,720,806	2,242,941	13,480,461	83,579,208	0.03%	3,012
2006-07	2,850,000	1,945,000	61,478,775	2,054,233	12,077,970	80,405,978	0.03%	2,874
2007-08	2,685,000	1,755,000	60,218,950	1,859,280	11,805,424	78,323,654	0.03%	2,778
2008-09	2,510,000	1,560,000	58,918,140	2,323,505	11,520,749	76,832,394	0.03%	2,663
2009-10	2,320,000	1,360,000	57,603,040	609,324	11,223,300	73,115,664	0.03%	2,588
2010-11	2,120,000	1,155,000	56,240,467	473,977	10,912,393	70,901,837	0.03%	2,533
2011-12	1,910,000	940,000	-	376,486	10,749,965	13,976,451	0.18%	497
2012-13	1,685,000	720,000	-	274,680	1,761,450	4,441,130	0.58%	157
2013-14	1,450,000	490,000	-	168,365	1,684,735	3,793,100	0.67%	133

Notes:

- (1) Details regarding the City's outstanding debt can be found in the notes to the financial statements.
- (2) Refer to the Demographics Statistics for personal income and population data.
- (3) Tax Allocation Bonds were eliminated from the table due to the dissolution of the Redevelopment Agency.

**CITY OF SUISUN CITY  
CITY COMPUTATION OF LEGAL DEBT MARGIN  
LAST TEN FISCAL YEARS**

<u>Fiscal Year</u>	<u>Assessed Value</u>	<u>Debt Limit</u>	<u>Total Net Debt Applicable to Limit</u>	<u>Legal Debt Margin</u>	<u>Ratio of Outstanding Net Debt Limit</u>
2004-05	\$ 1,614,245,111	\$ 60,534,192	\$ 3,155,000	\$ 57,379,192	5.21%
2005-06	1,861,798,248	69,817,434	3,005,000	66,812,434	4.30%
2006-07	2,106,638,785	78,998,954	2,850,000	76,148,954	3.61%
2007-08	2,340,984,658	87,786,925	2,685,000	85,101,925	3.06%
2008-09	2,214,999,652	83,062,487	2,510,000	80,552,487	3.02%
2009-10	1,777,685,864	66,663,220	2,320,000	64,343,220	3.48%
2010-11	1,732,544,743	64,970,428	2,120,000	62,850,428	3.26%
2011-12	1,677,766,866	62,916,257	1,910,000	61,006,257	3.04%
2012-13	1,568,974,153	58,836,531	1,685,000	57,151,531	2.86%
2013-14	1,698,515,598	63,694,335	1,450,000	62,244,335	2.28%

Notes:

(1) California Government Code, Section 43605 sets the limit at 15%. The Code section was enacted when assessed valuations were based on 25% of full market value. This has since changed to 100% of full market value. Thus, the limit shown is 3.75% (one-fourth the limit of 15%).

**CITY OF SUISUN CITY  
SCHEDULE OF DIRECT AND OVERLAPPING DEBT  
LAST TEN FISCAL YEARS**

2013-14 Assessed Valuation \$ 1,698,515,598

	Total Debt 6/30/14	% Applicable (1)	City's Share of Debt 6/30/14
<b>Direct and Overlapping Tax and Assessment Debt</b>			
Solano County Community College District	\$ 222,151,989	4.346%	\$ 9,654,725
Fairfield-Suisun Joint Unified School District	78,365,000	14.085	11,037,710
FSUSD Community Facilities District # 1	1,236,046	100	1,236,046
FSUSD Community Facilities District # 4	280,256	100	280,256
FSUSD Community Facilities District # 5	29,229,615	16.314	4,768,519
<b>City of Suisun City General Obligation Bonds</b>	<b>1,450,000</b>	<b>100</b>	<b>1,450,000</b>
<b>City of Suisun City Zone of Benefit Obligations</b>	<b>1,684,735</b>	<b>100</b>	<b>1,684,735</b>
Suisun City 1915 Act Bonds	260,000	100	260,000
<b>Total Direct and Overlapping Tax and Assessment Debt</b>			<b>30,371,991</b>
<b>Direct and Overlapping General Fund Obligation Debt:</b>			
Solano County General Fund Obligations	106,050,000	4.139%	4,389,410
Solano County Pension Obligations	68,945,000	4.139	2,853,634
Solano County Board of Education Certificates of Participation	1,665,000	4.139	68,914
FSUSD-Certificates of Participation	1,480,810	14.085	208,572
<b>City of Suisun City Certificates of Participation</b>	<b>490,000</b>	<b>100</b>	<b>490,000</b>
<b>City of Suisun City-Capital Leases</b>	<b>168,365</b>	<b>100</b>	<b>168,365</b>
<b>Total Direct and Overlapping General Fund Obligation Debt</b>			<b>8,178,895</b>
<b>Overlapping Tax Increment Debt (Successor Agency):</b>	<b>72,061,384</b>	<b>0.0004-99.983%</b>	<b>\$ 42,979,192</b>
<b>Total Direct Debt</b>			<b>\$ 3,793,100</b>
Total Overlapping Debt			77,736,978
<b>COMBINED TOTAL DEBT</b>			<b>\$ 81,530,078</b>

(1) The percentage of overlapping debt applicable to the city is estimated using taxable assessed property value. Applicable percentages were estimated by determining the portion of the overlapping district's assessed value that is within the boundaries of the city divided by the district's total taxable assessed value.

**Source:** California Municipal Statistics, Inc.

**CITY OF SUISUN CITY  
DEMOGRAPHICS STATISTICS  
LAST TEN FISCAL YEARS**

Fiscal Year	City Size Square Mile	City Population (1)	Population Increase	Population of Household	Unemployment Rate (2)	Per Capita Personal Income	Median Household Income (3)	Total Personal Income
2004-05	4.02	27,716	300	3.234	5.3	\$ 22,829	\$ 73,828	\$ 632,720,114
2005-06	4.02	27,748	32	3.193	5.3	23,122	73,828	641,584,511
2006-07	4.02	27,980	232	3.180	5.6	23,442	74,546	655,911,031
2007-08	4.02	28,193	213	3.165	7.9	24,056	76,136	678,199,762
2008-09	4.02	28,856	663	3.162	6.3	23,021	72,791	664,281,182
2009-10	4.02	28,255	(601)	3.166	11.2	19,219	60,848	543,038,610
2010-11	4.02	27,992	(263)	3.163	12.4	22,892	72,407	640,792,864
2011-12	4.02	28,117	125	3.132	11.8	24,953	71,795	698,135,000
2012-13	4.02	28,234	117	3.160	8.4	25,838	71,795	729,510,000
2013-14	4.02	28,549	315	3.20	7.2	25,514	72,543	728,399,000

Notes:

- (1) Source is California State Controller's Office
- (2) California Employment Development Department
- (3) U.S. Census Bureau, most recent American Community Survey

**CITY OF SUISUN CITY  
PRINCIPAL EMPLOYERS  
JUNE 30, 2014**

<u>Company</u>	<u>Product/Service</u>	<u>Number of Employees</u>	<u>Percent of Total Employment</u>
Fairfield-Suisun Unified School District	Education	260	15.70%
City of Suisun City	Government	140	8.45%
Old Country Roofing	Contractor -Services	125	7.55%
Carlson Drywall and Spraying	Contractor -Services	100	6.04%
Raley's Superstors	Retail Grocery	98	5.92%
KROC Center	Recreation	80	4.83%
US Post Office	Federal-Courier	52	3.14%
In-Shape Health Club	Recreation	45	2.72%
McDonalds	Fast Food	42	2.54%
Meals on Wheels of Solano County	Food Service	35	2.11%
Jack in the Box	Fast Food	28	1.69%
Round Table	Fast Food	28	1.69%
Suisun Hotel Operating Company, Inc.	Lodging	25	1.51%
Del Taco	Fast Food	25	1.51%
Popeye's Chicken	Fast Food	23	1.39%
Athenian Grill	Restaurant	23	1.39%
The Gallery Salon & Spa	Salon & Spa	21	1.27%
La Cabana	Restaurant	20	1.21%
Solano Garbage Co.	Waste Collection	22	1.33%
Quikserve Concepts, Inc.	Taco Bell	<u>20</u>	1.21%
Total - Major Employers		<u><u>1212</u></u>	<u>73.19%</u>
Total - All Suisun City		<u><u>1656</u></u>	

Source : City's Business License Records

**CITY OF SUISUN CITY  
 FULL-TIME EQUIVALENT EMPLOYEES BY FUNCTION  
 LAST TEN FISCAL YEARS**

Function	Full-time Equivalent Employees as of June 30									
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
General Government	14	15	16	15	18	15	15	16	16	16
Public Safety	38	39	37	40	36	40	37	35	33	35
Public Works	17	18	16	18	17	18	16	14	14	14
Community Development	4	4	6	5	5	5	5	6	6	5
Recreation	5	5	8	6	5	5	3	3	4	4
Redevelopment	3	3	3	4	4	4	3	0	0	0
Total	<u>81</u>	<u>84</u>	<u>86</u>	<u>88</u>	<u>85</u>	<u>87</u>	<u>79</u>	<u>74</u>	<u>73</u>	<u>74</u>

Source: City of Suisun City records.

**CITY OF SUISUN CITY  
OPERATING INDICATORS BY FUNCTION  
LAST TEN FISCAL YEARS**

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
<b>Public Safety - Police</b>										
Arrests	907	953	955	937	1,507	1,327	1,297	1,148	1,137	1,736
Parking citations issued	1,691	1,734	1,631	1,372	2,438	2,584	2,213	2,015	2,315	2,007
<b>Public Safety - Fire</b>										
Number of emergency calls	1,601	1,775	1,776	1,674	1,866	1,813	1,669	1,717	1,882	1,914
<b>Culture and Recreation</b>										
Number of recreation classes	not available	194	174	300	196	254	150	235	431	641
Number of facility rentals	not available	850	730	736	382	162	450	598	612	513
<b>Water Accounts</b>										
Residential	6,997	7,656	7,725	7,704	7,740	7,838	7,857	7,891	7,921	7,992
Multi-Family Residential	67	89	89	108	107	108	106	107	106	107
Commercial	136	156	140	137	144	142	141	140	147	146
Landscape/Irrigitaion,others	109	122	122	120	118	116	117	124	140	141

Source: Various City records.

**CITY OF SUISUN CITY  
CONSTRUCTION VALUE  
LAST TEN FISCAL YEARS**

Fiscal Year	New Commercial Construction (1)		New Residential Construction (1) (2)	
	Number of Permits	Value of Improvements	Number of Units	Value of Improvements
2005-06	3	\$ 1,474,333	114	\$ 31,885,011
2006-07	2	1,368,570	199	34,148,462
2007-08	5	7,386,691	57	9,516,799
2008-09	1	5,500,000	-	-
2009-10	0	-	-	-
2010-11	0	-	-	-
2011-12	1	4,200,000	-	-
2012-13	0	-	21	3,869,341
2013-14	1	16,500,000	28	5,010,489

Notes:

- (1) Source is City of Suisun City Building Inspection Department
- (2) Includes single and multi-family units

**CITY OF SUISUN CITY  
SPECIAL ASSESSMENTS BILLING AND COLLECTIONS  
LAST TEN FISCAL YEARS**

<u>Fiscal Year</u>	<u>Special Assessment Billings</u>	<u>Assessment Collections</u>	<u>Percent of Collections</u>
2004-05	\$ 837,339	\$ 837,339	100.00%
2005-06	1,074,125	1,074,125	100.00%
2006-07	1,275,327	1,275,327	100.00%
2007-08	1,356,057	1,356,057	100.00%
2008-09	1,556,586	1,556,586	100.00%
2009-10	1,950,477	1,950,477	100.00%
2010-11	2,061,924	2,061,924	100.00%
2011-12	2,100,866	2,100,866	100.00%
2012-13	2,153,648	2,153,648	100.00%
2013-14	2,174,040	2,174,040	100.00%

Notes:

- (1) Source is City of Suisun City Department of Finance

**CITY OF SUISUN CITY  
MISCELLANEOUS STATISTICS  
JUNE 30, 2014**

City Type	General Law
Date of Incorporation	1868
Date Founded	1848
Form of Government	Council/Manager
Population	28,549
Land Area	4.02 Square Miles
Municipal Water Plant	4 Steel Reservoirs with 6,500,000 Gallons Storage Capacity 3,069,507 Gallons Daily Average Distribution 90.26 Miles of Water Main Line
Police Protection	1 Station, 1 Sub-station 22 Officers 20 Leased Patrol Vehicles 2 Patrol Boats
Fire Protection	1 Station 3 Full-time Firefighters 9 Fire Apparatus 3,000 Fire Hydrants 50 Volunteers
Assessed Valuation	1,698,515,598
Parks and Recreation	1 Marina 1 Boat Launch 1 Community Theater 1 Community Center 1 Senior Center 9 Parks 1 Sports Center Complex 1 Golf Driving Range 1 Batting Cage Operation 1 Entertainment Plaza 1 Waterfront Promenade 51+ Acres of Parklands

**CITY OF SUISUN CITY, CALIFORNIA**

**REPORT ON FEDERAL AWARDS  
IN ACCORDANCE WITH  
OMB CIRCULAR A-133**

**FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

**CITY OF SUISUN CITY, CALIFORNIA  
SINGLE AUDIT**

**FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

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VAVRINEK, TRINE, DAY  
& COMPANY, LLP  
*Certified Public Accountants*

VALUE THE DIFFERENCE

**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL  
OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS  
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN  
ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

The Honorable Mayor and  
Members of the City Council  
City of Suisun City  
Suisun City, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the City of Suisun City (City) as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise the City of Suisun City's basic financial statements, and have issued our report thereon dated February 21, 2015. Our report includes an emphasis of matter paragraph regarding the City's adoption of GASB Statement 65, *Items Previously Reported as Assets and Liabilities*.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

## **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

## **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Vavrinek, Trine, Day & Co., LLP.

Pleasanton, California

February 21, 2015



VAVRINEK, TRINE, DAY  
& COMPANY, LLP  
*Certified Public Accountants*

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**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY OMB CIRCULAR A-133**

The Honorable Mayor and  
Members of the City Council  
City of Suisun City  
Suisun City, California

**Report on Compliance for Each Major Federal Program**

We have audited the City of Suisun City's (City) compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of the City's major federal programs for the year ended June 30, 2014. The City's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

***Management's Responsibility***

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

***Auditors' Responsibility***

Our responsibility is to express an opinion on compliance for each of the City's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the City's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the City's compliance.

***Opinion on Each Major Federal Program***

In our opinion, the City complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2014.

## **Report on Internal Control Over Compliance**

Management of the City is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the City's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the City's internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal controls over compliance that we consider to be a material weakness. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

## **Report on Schedule of Expenditures of Federal Awards Required by OMB Circular A-133**

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the City of Suisun City as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise the City's basic financial statements. We issued our report thereon dated February 21, 2015, which contained unmodified opinions on those financial statements. Our report included an emphasis of matter paragraph regarding the City's adoption of GASB Statement 65, *Items Previously Reported as Assets and Liabilities*. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, and is not a required part of the basic financial statements.

Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Vavrinek, Trine, Day & Co., LLP.

Pleasanton, California  
February 21, 2015

**CITY OF SUISUN CITY, CALIFORNIA**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2014**

Federal Grantor / Pass-Through Grantor / Program Title	Federal CFDA Number	Agency or Pass-Through Number	Federal Expenditures
<b>U.S. Department of Justice</b>			
<i>Direct Programs:</i>			
Bulletproof Vest Partnership Program	16.607		\$ 1,929
<b>Total U.S. Department of Justice</b>			<u>1,929</u>
<b>U.S. Department of Transportation</b>			
<i>Passed through the State of California Department of Transportation</i>			
Highway Planning and Construction	20.205	SR2SCML-5032(20)	<u>94,207</u>
<i>Total Passed through the State of California Department of Transportation</i>			<u>94,207</u>
<i>Passed through the State of California Office of Traffic Safety</i>			
State and Community Highway Safety	20.600	PT13108	26,844
State and Community Highway Safety	20.608	SC13421	12,268
State and Community Highway Safety	20.608	SC14421	<u>14,266</u>
<i>Total Passed through the State of California Office of Traffic Safety</i>			<u>53,378</u>
<b>Total U.S. Department of Transportation</b>			<u>147,585</u>
<b>U.S. Department of Housing and Urban Development</b>			
<i>Direct Programs:</i>			
Section 8 Housing Choice Vouchers	14.871	*	<u>2,606,627</u>
<b>Total U.S. Department of Housing and Urban Development</b>			<u>2,606,627</u>
<b>TOTAL CURRENT EXPENDITURES OF FEDERAL AWARDS</b>			<u>\$ 2,756,141</u>

\* Denotes major program

See accompanying Notes to the Schedule of Expenditures of Federal Awards.

# CITY OF SUISUN CITY, CALIFORNIA

## NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED JUNE 30, 2014

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### ***NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES***

**General** – The accompanying Schedule of Expenditures of Federal Awards presents the activity of all federal awards programs of the City of Suisun City (City). The City’s reporting entity is defined in Note 1 of the City’s basic financial statements. All federal awards received directly from federal agencies as well as federal awards passed through other government agencies are included in the schedule.

**Basis of Accounting** – The accompanying Schedule of Expenditures of Federal Awards is presented using the modified accrual basis of accounting, which is described in Note 1 of the City’s basic financial statements. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*.

**Relationship to Basic Financial Statements** – The amounts reported in the accompanying Schedule of Expenditures of Federal Awards agrees, in all material respects, to amounts reported within the City’s financial statements. Federal award revenues are reported principally in the City’s basic financial statements as intergovernmental revenues in the General and Special Revenue funds.

**Catalog of Federal Domestic Assistance (CFDA) Numbers** – The CFDA numbers included in this report were determined based on the program name, review of grant contract information, and the Office of Management and Budget’s Catalog of Federal Domestic Assistance.

**Pass-Through Entities’ Identifying Number** – When federal awards were received from a pass-through entity, the Schedule of Expenditures of Federal Awards shows, if available, the identifying number assigned by the pass-through entity. When no identifying number is shown, the City has determined that no identifying number is assigned for the program or the City was unable to obtain an identifying number from the pass-through entity.

**CITY OF SUISUN CITY, CALIFORNIA**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2014**

**I. SUMMARY OF AUDITORS' RESULTS**

---

FINANCIAL STATEMENTS

Type of auditor's report issued:	<u>Unmodified</u>
Internal control over financial reporting:	
Material weaknesses identified?	<u>No</u>
Significant deficiencies identified?	<u>None reported</u>
Noncompliance material to financial statements noted?	<u>No</u>

FEDERAL AWARDS

Internal control over major programs:	
Material weaknesses identified?	<u>No</u>
Significant deficiencies identified?	<u>None reported</u>
Type of auditor's report issued on compliance for major programs:	<u>Unmodified</u>
Any audit findings disclosed that are required to be reported in accordance with Circular A-133, Section .510(a)?	<u>No</u>
Identification of major programs:	

<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>
<u>14.871</u>	<u>Section 8 Housing Choice Vouchers</u>

Dollar threshold used to distinguish between Type A and Type B programs:	<u>\$ 300,000</u>
Auditee qualified as low-risk auditee?	<u>No</u>

**CITY OF SUISUN CITY, CALIFORNIA**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
FOR THE YEAR ENDED JUNE 30, 2014**

**II. FINANCIAL STATEMENT FINDINGS**

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None.

**CITY OF SUISUN CITY, CALIFORNIA**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
FOR THE YEAR ENDED JUNE 30, 2014**

**III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

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None.

# CITY OF SUISUN CITY, CALIFORNIA

## SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED JUNE 30, 2014

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### **Finding 2013-1**

**Program:** Section 8 Housing Choice Vouchers

**CFDA No.:** 14.871

**Award Year:** 2013

**Federal Agency:** U.S. Department of Housing and Urban Development

**Compliance Requirement:** Reporting

**Criteria:**

Financial Reports (OMB No. 2535-0107) – Financial Assessment Subsystem, FASS-PH. The Uniform Financial Reporting Standards (24 CFR section 5.801) require PHAs to submit timely GAAP-based unaudited and audited financial information electronically to HUD. The FASS-PH system is one of HUD’s main monitoring and oversight systems for the HCVP. The deadline for submission of this annual audited report is March 31<sup>st</sup> of the following year.

**Condition Found:**

Auditor noted that the 2012 FASS-PH report was submitted on May 22, 2013, which is after the required deadline.

**Questioned Costs:**

No questioned costs were noted as a result of the audit procedures performed.

**Context:**

The condition described above was noted during our examination of the City’s compliance with OMB Circular A-133 Compliance Supplement.

**Effect:**

As a result of the condition, the City increased its risk of non-compliance with requirements set forth in OMB A-133 Compliance Supplement.

**Cause:**

Lack of internal controls in place that would ensure the City complies with the reporting deadline outlined above.

**Recommendation:**

We recommended the City establish procedures that would ensure that the Reporting requirements are met.

**Current Status:**

For the Financial Report (OMB No. 2535-0107), auditor noted that the 2013 GAAP-based audited financial information was submitted on March 31, 2014 which meets the required reporting deadline requirements.

# CITY OF SUISUN CITY, CALIFORNIA

## SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED JUNE 30, 2014

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### Finding 2013-2

**Program:** Community Development Block Grant

**CFDA No.:** 14.228

**Award Year:** 2013

**Federal Agencies:** U.S. Department of Housing and Urban Development (Passed-through)

**Passed-through:** State of California Department of Housing and Community Development

**Compliance Requirement:** Reporting

### **Criteria:**

The following reports should be submitted to the State of California Department of Housing and Community Development by the due dates as follows;

- Annual Grantee Performance Report (GPR): Submit within ninety (90) days after the termination date of the agreement.
- Section 3 Report: Submit with the annual GPR by July 31 for each State Fiscal Year.
- Final Wage Compliance Report: Submit within thirty (30) days after construction is completed.

### **Condition Found:**

VTD noted that the Final GPR was submitted on October 10, 2013 and the Section 3 Report was submitted on August 28, 2013. Both of these submissions were made after the required deadline. Furthermore, the City did not submit the final Wage Compliance Report.

### **Questioned Costs:**

No questioned costs were noted as a result of the audit procedures performed.

### **Context:**

The condition described above was noted during our examination of the City's reporting process.

### **Effect:**

As a result of the condition, the City increased its risk of non-compliance with reporting requirements set forth in OMB A-133 Compliance Supplement and the program agreement.

### **Cause:**

Lack of internal controls in place that would ensure the City complies with the reporting deadlines outlined above.

### **Recommendation:**

We recommended the City to establish procedures that would ensure that the reporting requirements are met.

### **Current Status:**

For current fiscal year ended June 30, 2014, there were no reports due as grant award expired on June 30, 2013. However, auditor noted that the City adopted a "Federal Grant Accounting and Reporting Policy" on June 11, 2014. This policy document defines the responsibilities and procedures associated with preparing program and financial results for federal grants awarded to any department of the City.

## MINUTES

**SPECIAL MEETING OF THE SUISUN CITY COUNCIL  
SUISUN CITY COUNCIL ACTING AS SUCCESSOR AGENCY TO THE  
REDEVELOPMENT AGENCY OF THE CITY OF SUISUN CITY,  
AND HOUSING AUTHORITY  
TUESDAY, FEBRUARY 3, 2015  
5:30 P.M.**

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**SUISUN CITY COUNCIL CHAMBERS -- 701 CIVIC CENTER BOULEVARD -- SUISUN CITY, CALIFORNIA**

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**TELECONFERENCE NOTICE**

*Pursuant to Government Code Section 54953, Subdivision (b), the following City Council/Successor Agency meeting includes teleconference participation by Council Member Jane Day from: 301 Morgan Street, Suisun City, CA 94585.*

**ROLL CALL**

Mayor / Chairman Sanchez called the meeting to order at 7:03 PM with the following Council / Mayor Board Members present: Day, Hudson, Segala, Wilson, and Sanchez.

**PUBLIC COMMENT - None**

*(Requests by citizens to discuss any matter under our jurisdiction other than an item posted on this agenda per California Government Code §54954.3 allowing 3 minutes to each speaker).*

**CONFLICT OF INTEREST NOTIFICATION - None**

*(Any items on this agenda that might be a conflict of interest to any Councilmembers / Boardmembers should be identified at this time.)*

**CLOSED SESSION**

Pursuant to California Government Code section 54950 the City Council / Suisun City Council Acting as Successor Agency will hold a Closed Session for the purpose of:

Joint City Council / Suisun City Council Acting as Successor Agency/Housing Authority

1. **PERSONNEL MATTERS**

Pursuant to California Government Code Section 54954.5 et seq. the Suisun City Council will hold a Closed Session for the purpose of Public Employee Performance Evaluation: City Attorney.

**5:32 PM – Mayor Sanchez recessed the City Council to Closed Session.**

**CONVENE OPEN SESSION**

Announcement of Actions Taken, if any, in Closed Session.

**6:58 PM – Mayor Sanchez recessed the City Council to Closed Session.**

**ADJOURNMENT**

There being no further business, Mayor Sanchez adjourned the meeting at 6:58 PM.

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Anita Skinner  
Deputy City Clerk

# MINUTES

## REGULAR MEETING OF THE SUISUN CITY COUNCIL

SUISUN CITY COUNCIL ACTING AS SUCCESSOR AGENCY TO THE  
REDEVELOPMENT AGENCY OF THE CITY OF SUISUN CITY,

AND HOUSING AUTHORITY

TUESDAY, FEBRUARY 3, 2015

7:00 P.M.

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SUISUN CITY COUNCIL CHAMBERS -- 701 CIVIC CENTER BOULEVARD -- SUISUN CITY, CALIFORNIA

---

### TELECONFERENCE NOTICE

*Pursuant to Government Code Section 54953, Subdivision (b), the following Council/Successor Agency/Housing Authority includes teleconference participation by Councilmember Jane Day from: 301 Morgan Street, Suisun City, CA 94585.*

(Next Ord. No. – 730)

(Next City Council Res. No. 2015 – 08)

Next Suisun City Council Acting as Successor Agency Res. No. SA2015 – 01)

(Next Housing Authority Res. No. HA2015 – 01)

### ROLL CALL

Mayor / Chairman Sanchez called the meeting to order at 7:04 PM with the following Council / Mayor Board Members present: Day, Hudson, Segala, Wilson, and Sanchez.

Pledge of Allegiance was led by Council Member Wilson.

Invocation was given by City Manager Bragdon.

### PUBLIC COMMENT

*(Requests by citizens to discuss any matter under our jurisdiction other than an item posted on this agenda per California Government Code §54954.3 allowing 3 minutes to each speaker).*

George Guynn expressed concern about Sewer District Board meeting discussions regarding salary increase and rate increase and stated the Dixon City Council was suing the Taxpayers Association for stopping rate increase.

### REPORTS: (Informational items only.)

#### 1. Mayor/Council -Chair/Boardmembers

Council Member Wilson and Hudson reported on sessions attended at CASA Conference.

Council Member Hudson attended Suisun City Fire Department Crab Feed, Sewer Board meeting, and met with Police Chief Mattos,

Council Member Segala attended SCFD Crab Feed, Travis Armed Forces Committee, and Travis Consortium.

Mayor Sanchez attended Casa Conference, Oversight Board and Solano Transportation meetings.

2. City Manager/Executive Director/Staff

City Manager Bragdon reported attending the League of California Cities City Manager Conference.

- a. Presentation/Update on Unreinforced Masonry Buildings (Kasperson).

**PRESENTATIONS/APPOINTMENTS**

*(Presentations, Awards, Proclamations, Appointments).*

3. Mayoral Appointments of Council Boards, Commissions and Committees (attached) – (Sanchez)

**Mayor Sanchez made the following recommendations:**

**Bethany Smith, Amit Pal, and Ebrick Osborne for Planning Commission**

**Jan Davenport and John Pierce for Parks and Recreation**

**Glen Graves for Mosquito Abatement Commission**

**Motioned by Council Member Wilson and seconded by Council Member Segala to approve the Mayors recommendations. Motion carried by the following vote:**

**AYES: Council Members Wilson, Segala, Sanchez**

**NOES: Council Members Day, Hudson**

**Deputy City Clerk Skinner gave the Oath of Office to all six commissioners.**

**Mayor Sanchez made the following recommendations:**

**Motioned by Mayor Sanchez and seconded by Council Member Segala to: combine five ad hoc committees into one called Economic Development Committee and to appoint Council Members Wilson and Segala to the committee and appoint George Guynn to Oversight Board. Motion carried unanimously by the following roll call vote:**

**AYES: Council Member Day, Hudson, Segala, Wilson, Sanchez**

**7:49 PM – Mayor Sanchez recessed the meeting.**

**8:05 PM – Mayor Sanchez reconvened the meeting.**

**CONSENT CALENDAR**

*Consent calendar items requiring little or no discussion may be acted upon with one motion.*

**City Council**

4. Regulation of Smoking During Special Events – (Mattos)

- a. Council Adoption of Ordinance No. 730: Amending Title 12, Chapter 12.12 of the Suisun City Code Regulating the Smoking of Tobacco Products during Special Events in Parks and Recreational Areas (Introduced and reading waived on January 6, 2014).

- b. Council Adoption of Resolution No. 2015-08: Designating Certain Open Spaces as Parks and Recreational Areas.
5. City Council Adoption of Resolution No. 2015-09: Adopting Certain Findings and the Policy Directives to Implement the Sales and Use of Safe and Sane Fireworks for 2015 as Allowed by Chapter 8.04 of the Suisun City Code. – (O'Brien)
6. Council Adoption of Resolution No. 2015-10: Authorizing the City Manager to Execute a Professional Services Agreement on the City's behalf with Pacific Municipal Consultants (PMC) for Planning Services. – (Garben)

Joint City Council / Suisun City Council Acting as Successor Agency

7. Council/Agency Approval of the December 2014 Payroll Warrants in the amount of \$380,209.60. Council/Agency Approval of the December 2014 Payable Warrants in the amount of \$ 1,029,854.33 – (Finance).

George Guynn expressed concern about over regulating and enforcement.

**Motioned by Council Member Wilson and seconded by Council Member Day to approve Consent Calendar. Motion carried unanimously by the following roll call vote:  
AYES: Council Members Day, Hudson, Segala, Wilson, Sanchez**

**GENERAL BUSINESS**

City Council

8. Council Adoption of Resolution No. 2015-11: Authorizing the Commencement of the Purchase Process of a Hi-Tech Type 1 Fire Engine from Hi-Tech Fire Apparatus in Oakdale, California, and Authorizing the City Manager to Execute All Documents Needed to Order the Apparatus and to Return to the City Council with Financing Options Prior to Acquiring the Apparatus– (O'Brien)

**Motioned by Council Member Day and seconded by Council Member Segala to adopt Resolution No. 2015-11. Motion carried unanimously by the following roll call vote:  
AYES: Council Members Day, Hudson, Segala, Wilson, Sanchez**

9. Award of Contract for the Walters Road Pavement Repair Project – Phase 2 – (Kasperson)
  - a. Council Adoption of Resolution No. 2015- 12: Authorizing the City Manager to Enter into a Construction Contract on the City's Behalf with MCK Services for the Walters Road Pavement Repair Project – Phase 2
  - b. Council Adoption of Resolution No. 2015- 13 Adopting the 6<sup>th</sup> Amendment to the Annual Appropriation Resolution No. 2014-46 to Appropriate Funds for the Walters Road Pavement Repair Project – Phase 2.

**Motioned by Council Member Day and seconded by Council Member Segala to adopt Resolutions No. 2015-12 and No. 2015-13. Motion carried unanimously by the following roll call vote:  
AYES: Council Members Day, Hudson, Segala, Wilson, Sanchez**

10. Council Adoption of Resolution No. 2015-\_\_\_: Authorizing the City Manager to Negotiate and Execute an Amendment to the Franchise Agreement with Solano Garbage to Provide Citywide Drop-Off Days and Street Sweeping Services. – (Anderson/Kasperson)

George Guynn suggested City should renegotiate and should never enter into a 25 contract.

**Motioned by Council Member Segala and seconded by Council Member Day to adopt Resolutions No. 2015-14 amended to negotiate the recommended changes and bring back for final approval. Motion carried by the following roll call vote:**

**AYES: Council Members Day, Segala, Sanchez**

**NOES: Council Members Hudson, Wilson**

### **PUBLIC HEARINGS**

None

### **ADJOURNMENT**

There being no further business, Mayor Sanchez adjourned the meeting at 9:56 PM.

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Linda Hobson, CMC  
City Clerk

# MINUTES

## REGULAR MEETING OF THE SUISUN CITY COUNCIL

SUISUN CITY COUNCIL ACTING AS SUCCESSOR AGENCY TO THE  
REDEVELOPMENT AGENCY OF THE CITY OF SUISUN CITY,

AND HOUSING AUTHORITY

TUESDAY, FEBRUARY 17, 2015

7:00 P.M.

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SUISUN CITY COUNCIL CHAMBERS -- 701 CIVIC CENTER BOULEVARD -- SUISUN CITY, CALIFORNIA

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### **TELECONFERENCE NOTICE**

*Pursuant to Government Code Section 54953, Subdivision (b), the following Council/Successor Agency/Housing Authority includes teleconference participation by Councilmember Jane Day from: 301 Morgan Street, Suisun City, CA 94585.*

### **ROLL CALL**

Mayor / Chairman Sanchez called the meeting to order at 7:03 PM with the following Council / Mayor Board Members present: Day, Hudson, Segala, and Sanchez. Mayor Pro Tem / Vice-Chair Wilson was absent.

Pledge of Allegiance was led by Council Member Segala.

Invocation was given by City Manager Bragdon.

### **PUBLIC COMMENT**

*(Requests by citizens to discuss any matter under our jurisdiction other than an item posted on this agenda per California Government Code §54954.3 allowing 3 minutes to each speaker).*

Kelly Lute discussed the rise in vandalism in Old Town.

Howard Lute expressed concern about the twenty-eight parked railroad cars that have been sitting on the tracks near Old Town.

Bruce Lippstreu discussed vandalism on Railroad Avenue and his false alarm charges.

### **REPORTS: (Informational items only.)**

#### 1. Mayor/Council -Chair/Boardmembers

Council Member Day suggested staff look into the false alarm charges, reported a transformer blew and caused Old Town to lose power last night, suggested staging the old school site on Cordelia, expressed concern about the crime problems in Old Town and suggested citizens should contact the Police Department immediately.

Council / Board Member Segala reported the frayed US flag on Park Circle and asked about the status of the new sign to Main Street of East 12.

Council / Board Member Hudson concerned about crime in Old Town and encouraged citizens to immediately call Police Department to report anything suspicious and reported damage to a tree in the 400 block of Main Street caused by an 18-wheeler.

Mayor / Chairman Sanchez attended the following meetings: 2/9 LAFCO, 2/10 Planning Commission, 2/11 STA, 2/13 SCWA, and 2/17 Sewer Executive Board.

2. City Manager/Executive Director/Staff - None
3. Quarterly Traffic Committee Quarterly Report – (O'Brien).

### **PRESENTATIONS/APPOINTMENTS**

*(Presentations, Awards, Proclamations, Appointments).*

4. Presentation of Certificate of Appreciation to Jack Harris for Serving as a Member of the Planning Commission from January 2011 through December 2014.
5. Presentation of Certificate of Appreciation to Rudy Mirador for Serving as a Member of the Planning Commission from January 2011 through December 2014.
6. Presentation of Certificate of Appreciation to Orvis Wade for Serving as a Member of the Planning Commission from February 2007 through December 2014.
7. Presentation of Certificate of Appreciation to Roger Begley for Serving as a Member of the Parks and Recreation Commission from February 2012 through December 2014.
8. Presentation of Certificate of Appreciation to Howard Lute for Serving as a Member of the Mosquito Abatement Board from January 1995 through December 2014.

**Mayor Sanchez read and presented Certificates of Appreciation to Orvis Wade for serving seven years on the Planning Commission and Howard Lute for serving twenty years of the Mosquito Abatement Board.**

9. Introduction of Paul Junker, Pacific Municipal Consultants (PMC).

City Manager Bragdon advised that Paul Junker could not attend but would reschedule presentation for next meeting.

### **CONSENT CALENDAR**

*Consent calendar items requiring little or no discussion may be acted upon with one motion.*

#### City Council

10. Adoption of Council Resolution No. 2015-14: Authorizing the City Manager to Execute a Professional Services Agreement on the City's Behalf with BKF Engineers for City Engineering Services. – (Kasperson)
11. Council Adoption of Resolution No. 2015-15: Authorizing the City Manager to Fill the Executive Management Functions over the Recreation & Community Services Department within the next Two to Four Months. – (Bragdon)
12. Staffing the Suisun City Marina:
  - a. Council Adoption of Resolution No. 2015-16: Amending the Salary Resolution No. 2014-83 to Establish the Class of Marina/Waterfront Recreation Supervisor; and
  - b. Council Adoption of Resolution No. 2015-17: Authorizing the Reallocation of the Vacant Marina Supervisor Position to a Marina/Waterfront Recreation Supervisor Position and Authorizing the City Manager to Recruit for and Fill the Position.

13. Council Adoption of Resolution No. 2015-18: Authorizing the City Manager to Execute a Professional Services Agreement on the City's Behalf with West Coast Code Consultants, Inc. for Contract City Inspector Services. – (Kasperson)
14. Council Adoption of Resolution No. 2015-19: Supporting the Travis Community Consortium's (TCC) Mission to Eliminate or Significantly Reduce Sequestration Due to Its Fiscal Effects on Travis Air Force Base. – (Bragdon)

Joint City Council / Suisun City Council Acting as Successor Agency / Housing Authority

15. Council/Agency/Authority Approval of the Minutes of the Regular and/or Special Meetings of the Suisun City Council, Suisun City Council Acting as Successor Agency, and Housing Authority held on October 21, 2014, October 28, 2014, November 18, 2014, December 2, December 16, 2014, and January 6, 2015. – (Hobson).
16. Council/Agency/Authority Approval of the January 2015 Payroll Warrants in the amount of \$352,772.40. Council/Agency Approval of the January 2015 Payable Warrants in the amount of \$ 1,086,525.55. – (Finance).
17. Council/Agency/Authority Acceptance of the Investment Report for the Quarter Ending December 31, 2014. – (Finance).

Joint City Council / Suisun City Council Acting as Successor Agency

18. Council Adoption of Resolution No. 2015-20: Receiving and Accepting a Recognized Obligation Payment Schedule 14/15A (ROPS) for the Period of July through December 2014. - (Garben)

**Council Member Segala asked that Items 10, 12 and 13 be pulled from consent.**

**Motioned by Council / Board Member Segala and seconded by Council / Board Member Day to approve Consent Calendar Items 11, 14-18. Motion carried by the following roll call vote:**

**AYES: Council / Board Members Segala, Day, Hudson, Sanchez**

**ABSENT: Council / Board Member Wilson**

**Item 10**

**Motioned by Mayor Sanchez and seconded by Council Member Day to adopt Resolution No. 2015-14. Motion carried by the following roll call vote:**

**AYES: Council Members Day, Segala, Sancjez**

**NOES: Council Member Hudson**

**ABSENT: Council Member Wilson**

**Item 12**

**Motioned by Day and seconded by Council Member Hudson to adopt Resolutions No. 2015-16 and No. 2015-17. Motion carried by the following roll call vote:**

**AYES: Council Members Day, Hudson, Sancjez**

**NOES: Council Member Segala**

**ABSENT: Council Member Wilson**

**Item 13**

**Motioned by Mayor Sanchez and seconded by Council Member Day to adopt Resolution No. 2015-18. Motion carried by the following roll call vote:**

**AYES: Council Members Day, Hudson, Segala, Sancjez**

**ABSENT: Council Member Wilson**

**GENERAL BUSINESS****City Council****19. HEARING**

Council Adoption of Resolution No. 2015-20: Placing Liens for Unpaid Waste Collection Service Charges on Certain Lands Situated in the City of Suisun City, County of Solano, State of California. – (Anderson).

**Motioned by Council Member Segala and seconded by Council Member Hudson to adopt Resolution No. 2015-20. Motion carried by the following roll call vote:**

**AYES: Council Members Day, Hudson, Segala, Sanchez**

**ABSENT: Council Member Wilson**

**8:20 PM – Mayor Sanchez recessed the meeting.**

**8:30 PM – Mayor Sanchez reconvened the meeting.**

**20. Discussion and Direction: Update of the Specific Plan Vision for the Downtown Waterfront Specific Plan – (Kearns)**

Marsha Pouget stated the crime spree is detrimental to the future design of the waterfront, something must be to the West side of Main Street and the City should maintain its history.

Raymond Klein stated the City should be planned around its natural resources, historic homes, and community character; the City needs better gateways and infrastructure.

Council Members suggested history as differentiator, incentives for upgrading historic buildings, vertical condo ownership, consider allowing demolition consistent with historic character, fiscal considerations are important, keep character of downtown, be flexible to encourage investors, and facade improvement program.

**9:00 PM – Council Member Hudson left the Council Chambers.**

**9:03 – Council Member Hudson returned.**

**PUBLIC HEARINGS****21. WalMart Annexation into Community Facilities District No. 2:**

- a. Council Adoption of Resolution No. 2015-21: Submitting Annexation of Territory and Levy of Special Taxes to Qualified Electors; and
- b. Council Adoption of Resolution No. 2015-22: Declaring Results of Special Annexation Election, Determining Validity of Prior Proceedings, and Directing Recording of Amended Notice of Special Tax Lien.

**Mayor Sanchez asked if anyone wished to file a written protest? No one responded.**

**Mayor Sanchez opened the public hearing. Hearing no comments, Mayor Sanchez closed the public hearing.**

**Motioned by Council Member Segala and seconded by Council Member Day to adopt Resolution No. 2015-21. Motion carried by the following roll call vote:**

**AYES: Council Members Day, Hudson, Segala, Sanchez**

**ABSENT: Council Member Wilson**

**City Clerk Hobson opened the ballot and announced the vote was unanimously affirmative.**

**Mayor Sanchez stated the results of the election was unanimously in favor of the proposed annexation and the levy of the special taxes,**

**Motioned by Council Member Segala and seconded by Council Member Day to adopt Resolution No. 2015-22. Motion carried by the following roll call vote:**

**AYES: Council Members Day, Hudson, Segala, Sanchez**

**ABSENT: Council Member Wilson**

**ADJOURNMENT**

There being no further business, Mayor Sanchez adjourned the meeting at 9:46 PM.

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Linda Hobson, CMC  
City Clerk

# MINUTES

## SPECIAL MEETING OF THE SUISUN CITY COUNCIL

AND

## SUISUN CITY COUNCIL ACTING AS SUCCESSOR AGENCY TO THE REDEVELOPMENT AGENCY OF THE CITY OF SUISUN CITY

TUESDAY, MARCH 3, 2015

5:30 P.M.

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SUISUN CITY COUNCIL CHAMBERS -- 701 CIVIC CENTER BOULEVARD -- SUISUN CITY, CALIFORNIA

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### **TELECONFERENCE NOTICE**

*Pursuant to Government Code Section 54953, Subdivision (b), the following City Council/Successor Agency meeting includes teleconference participation by Council Member Jane Day from: 301 Morgan Street, Suisun City, CA 94585.*

### **ROLL CALL**

Mayor / Chairman Sanchez called the meeting to order at 5:30 PM with the following Council / Mayor Board Members present: Day, Hudson, Segala, Wilson, and Sanchez.

### **PUBLIC COMMENT**

*(Requests by citizens to discuss any matter under our jurisdiction other than an item posted on this agenda per California Government Code §54954.3 allowing 3 minutes to each speaker).*

### **CONFLICT OF INTEREST NOTIFICATION**

*(Any items on this agenda that might be a conflict of interest to any Councilmembers / Boardmembers should be identified at this time.)*

### **CLOSED SESSION**

Pursuant to California Government Code section 54950 the City Council / Suisun City Council Acting as Successor Agency will hold a Closed Session for the purpose of:

#### City Council

1. CONFERENCE WITH LEGAL COUNSEL--ANTICIPATED LITIGATION

Significant exposure to litigation pursuant to Government Code Section 54956.9(b): One potential case.

#### Joint City Council / Suisun City Council Acting as Successor Agency/Housing Authority

2. PERSONNEL MATTERS

Pursuant to California Government Code Section 54954.5 et seq. the Suisun City Council will hold a Closed Session for the purpose of Public Employee Performance Evaluation: City Manager Goals and Priorities.

**5:32 PM – Mayor Sanchez recessed the City Council to Closed Session.**

**CONVENE OPEN SESSION**

Announcement of Actions Taken, if any, in Closed Session.

**7:02 PM – Mayor Sanchez recessed the City Council to Closed Session.**

**ADJOURNMENT**

There being no further business, Mayor Sanchez adjourned the meeting at 7:02 PM.

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Linda Hobson, CMC  
City Clerk

# MINUTES

## REGULAR MEETING OF THE SUISUN CITY COUNCIL

SUISUN CITY COUNCIL ACTING AS SUCCESSOR AGENCY TO THE  
REDEVELOPMENT AGENCY OF THE CITY OF SUISUN CITY,

AND HOUSING AUTHORITY

TUESDAY, MARCH 03, 2015

7:00 P.M.

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SUISUN CITY COUNCIL CHAMBERS -- 701 CIVIC CENTER BOULEVARD -- SUISUN CITY, CALIFORNIA

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### **TELECONFERENCE NOTICE**

*Pursuant to Government Code Section 54953, Subdivision (b), the following Council/Successor Agency/Housing Authority includes teleconference participation by Councilmember Jane Day from: 301 Morgan Street, Suisun City, CA 94585.*

(Next Ord. No. – 730)

(Next City Council Res. No. 2 015 – 23)

Next Suisun City Council Acting as Successor Agency Res. No. SA2015 – 01)

(Next Housing Authority Res. No. HA2015 – 01)

### **ROLL CALL**

Mayor / Chairman Sanchez called the meeting to order at 7:04 PM with the following Council / Mayor Board Members present: Day, Hudson, Segala, Wilson, and Sanchez.

Pledge of Allegiance was led by Council Member Wilson.

Invocation was given by City Manager Bragdon.

### **PUBLIC COMMENT**

*(Requests by citizens to discuss any matter under our jurisdiction other than an item posted on this agenda per California Government Code §54954.3 allowing 3 minutes to each speaker).*

Gail Lamkins, Executive Board of Crystal Band Boosters, complimented Mayor Sanchez, City Manager Bragdon, and Public Works for excellent response, stated thrilled with Wal-Mart and Harbor Breeze improvements, suggested fireworks licenses should be issued by categories such as 1 – church, 1 - sport, and 1 – school.

George Guynn expressed concern about the rate increase for water and why businesses get a break.

### **REPORTS: (Informational items only.)**

#### 1. Mayor/Council - Chair/Boardmembers

Council Member Day reported the railroad was still working on the tracks in Old Town.

Council Member Segala concerned about homeless under bike bridge, growth of palm trees in ditch, vandalism at restaurants and train depot, and expressed the need for public parking signs by depot.

Council Member Hudson suggested staff pursue with railroad to have a quiet zone between 1-5 AM, reported Old Town crime on the up swing, and Wal-Mart opening on March 25 at 7:30 AM.

Council Member Wilson reported attending an NAACP Freedom Fund Banquet.

Mayor Sanchez reported attending Oversight Board Meeting and Solano Transportation Board.

## 2. City Manager/Executive Director/Staff

### **PRESENTATIONS/APPOINTMENTS**

*(Presentations, Awards, Proclamations, Appointments).*

## 3. Introduction of Paul Junker, Pacific Municipal Consultants (PMC).

Development Services Director Garben introduced Paul Junker who is performing planning services one day a week and is working on the Specific Plan and General Plan.

### **CONSENT CALENDAR**

*Consent calendar items requiring little or no discussion may be acted upon with one motion.*

#### City Council

## 4. Council Adoption of Resolution No. 2015 - 23: Authorizing the City Manager to Recruit and Appoint a Police Commander. – (Mattos)

## 5. Council Adoption of Resolution No. 2015-24: Accepting the Annual Report of Development Fees (AB 1600 Report) from Fiscal Year Ending 2005 to 2014. – (Luna)

George Guynn expressed concern about hiring a Police Commander and the salary; suggested City contract with Solano County.

**Motioned by Council Member Wilson and seconded by Council Member Day to approve Consent Calendar. Motion carried unanimously by the following roll call vote:  
AYES: Council Members Day, Hudson, Segala, Wilson, Sanchez**

**7:30 PM – Council Member Wilson left the meeting.**

**7:33 PM – Council Member Wilson returned to the meeting.**

### **GENERAL BUSINESS**

#### Housing Authority

## 6. Adoption of Resolution No. HA2015-01: Authorizing the Executive Director to Execute a Due Diligence and Exclusive Negotiation Agreement (ENA) with Hall Equities Group. – (Garben)

**The following corrections were made in the ENA:**

**PAGE 3 #3 Roman numerals viii, ix, and x**

**Page 7 #10.10 non-conveniensi**

**Page 5 #6 Upon receipt of the Termination Notice, Authority shall return the Deposit. (elimination of the \$50,000 liability to the Authority.)**

**Motioned by Commissioner Wilson and seconded by Commissioner Hudson to adopt Resolution No. HA 2015-01 with the above corrections to the ENA and subject to Hall Equities approval of elimination of \$50,000 liability to Housing Authority. Motion carried unanimously by the following roll call vote:**

**AYES: Commissioners Day, Hudson, Segala, Wilson, Sanchez**

### City Council

7. Council Adoption of Resolution No. 2015-25: Authorizing the City Manager to Execute an Amendment to the Franchise Agreement with Solano Garbage to Provide Citywide Drop-Off Days and Street Sweeping Services. – (Anderson)

**8:39 PM – Mayor Sanchez and Council Member Hudson left the meeting.**

**8:41 PM – Council Member Hudson returned to the meeting.**

**8:44 PM – Mayor Sanchez returned to the meeting.**

George Guynn stated the City should not ever enter into a 25-year contract and suggested the City should negotiate a better rate.

**Motioned by Council Member Day and seconded by Council Member Segala to adopt Resolution No. 2015-25. Motion carried unanimously by the following roll call vote:**

**AYES: Council Members Day, Hudson, Segala, Wilson, Sanchez**

8. Initiation of Development of FY 2015-16 Suisun City Financial Plan – (Bragdon/Anderson)
- a. Presentation of the Financial Position of the City through the FY 2014-15 Mid-Year Budget Update, FY 2015-16 Preliminary Projected Base Budget, and Identification of Short- and Mid-Term Unmet Needs; and
  - b. Discussion and Direction: Budget Priorities and Process; and
  - c. Council Adoption of Resolution No. 2015-26: Adopting the 7th Amendment to the Annual Appropriation Resolution No. 2014-46 to Appropriate Mid-Year Budget Adjustments for Additional Costs in Various Accounts Organization Wide.

**9:22 PM – Mayor Sanchez left the meeting.**

**9:25 PM – Mayor Sanchez returned to the meeting.**

**Council members discussed RFP process for cost benefit analysis and do cost savings later, if residents would be willing to pay additional to meet needs of community, and look at City fee schedule.**

George Guynn questioned Wal-Mart tax revenue projections and suggested selling Lawler House.

**Motioned by Council Member Wilson and seconded by Council Member Segala to adopt Resolution No. 2015-26. Motion carried unanimously by the following roll call vote:**

**AYES: Council Members Day, Hudson, Segala, Wilson, Sanchez**

### PUBLIC HEARINGS

### ADJOURNMENT

There being no further business, Mayor Sanchez adjourned the meeting at 9:54 PM.

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Linda Hobson, CMC  
City Clerk



## AGENDA TRANSMITTAL

**MEETING DATE:** March 17, 2015

**CITY AGENDA ITEM:** Council Adoption of Resolution No. 2015-\_\_\_\_: Approving a Priority List of 2015 City Events with Associated Costs to be Submitted to the Suisun City Community Services Foundation for Funding.

**FISCAL IMPACT:** There would be no fiscal impact associated with the proposed action.

**BACKGROUND:** Due to the loss of the Redevelopment Agency which provided funding for special events, the Suisun City Community Services Foundation (the Foundation) was established in 2012 to generate funds to cover the cost of putting on community events in Suisun City. In 2014 the Foundation contributed, \$27,475 to fund the Saturday Night Movies, Sunday Jazz Series, and Christmas on the Waterfront as requested by City Council at the February 4, 2014 City Council Meeting.

**STAFF REPORT:** The Foundation is recommending to City Council that the priority of events remain the same for 2015. The Foundation anticipates having probable funding available for Christmas on the Waterfront, Saturday Night Movies, and Sunday Jazz Series in addition to duplicating and covering the cost of the events of 2014. The Foundation may request a longer event season for the Sunday Jazz Series, if it comes with the sponsor request. Exhibit A attached to the proposed resolution, outlines the historical costs for City Events, as well as the actual costs funded by the Community Services Foundation last year for those events. The proposed budget for 2015 is likewise included in this exhibit.

**RECOMMENDATION:** Adopt Resolution No. 2015-\_\_\_\_: Approving a Priority List of 2015 City Events with Associated Costs to be Submitted to the Suisun City Community Services Foundation for Funding.

**ATTACHMENTS:**

1. Resolution No. 2015-\_\_\_\_: Approving a Priority List of 2015 City Events with Associated Costs to be Submitted to the Suisun City Community Services Foundation for Funding.

**PREPARED BY:**

Mick Jessop, Recreation and Community Services

**REVIEWED/APPROVED BY:**

Suzanne Bragdon, City Manager

**RESOLUTION NO. 2015-\_\_\_\_\_**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SUISUN CITY  
APPROVING A PRIORITY LIST OF 2015 CITY EVENTS WITH ASSOCIATED COSTS  
TO BE SUBMITTED TO THE SUISUN CITY COMMUNITY SERVICES FOUNDATION  
FOR FUNDING**

**WHEREAS**, traditionally the City of Suisun City Redevelopment Agency annually adopted a seasonal events calendar; and

**WHEREAS**, with the loss of the Redevelopment Agency funding for special events the Suisun City Community Services Foundation (SCSF) was established to generate funding; and

**WHEREAS**, on March 17, 2015, the City Council reviewed a proposed priority list of special events for coming year; and

**WHEREAS**, Exhibit A is the priority list of events with associated costs that the City Council agreed upon.

**NOW, THEREFORE, BE IT RESOLVED** that the City Council of the City of Suisun City hereby approves the Suisun City Events Budget for 2015 that is contained in Exhibit A attached hereto sets the priority for SCSF to fund as and incorporated by this reference, and directs staff to forward this request to the Suisun City Community Services Foundation for funding.

**PASSED & ADOPTED** at a regular meeting of the City Council of the City of Suisun City held on this 17<sup>th</sup> day of March, 2015 by the following vote:

**AYES:** Councilmembers: \_\_\_\_\_  
**NOES:** Councilmembers: \_\_\_\_\_  
**ABSENT :** Councilmembers: \_\_\_\_\_  
**ABSTAIN:** Councilmembers: \_\_\_\_\_

**WITNESS** my hand and the seal of said City this 17<sup>th</sup> day of March, 2015.

\_\_\_\_\_  
Linda Hobson, CMC  
City Clerk

**PREPARED BY:** Mick Jessop, Recreation and Community Services  
**REVIEWED/APPROVED BY:** Suzanne Bragdon, City Manager

**EXHIBIT A**

**HISTORIC ACTUAL COSTS FOR CITY EVENTS COMPARED WITH THE 2015 PROPOSED BUDGETS LISTED  
IN PRIORITY ORDER**

<u>Christmas on the Waterfront</u>	<u>2013 Actual</u>	<u>2014 Actual</u>	<u>2015 Cost Estimate</u>
Tree Lighting, etc.	\$ 7,815.00	\$ 6,421.36	\$ 8,000.00
Boat Ride	\$ 175.00	\$ 250.00	\$ 250.00
Set up for Vendors	\$ 335.00	\$ 316.80	\$ 350.00
Bonfire	\$ 1,848.00	\$ 1,515.50	\$ 2,000.00
Train	\$ 800.00	\$ -	\$ 800.00
Hayrides	\$ 1,585.00	\$ 1,710.00	\$ 1,800.00
Marketing	\$ 776.98	\$ 635.73	\$ 1,000.00
Restrooms	\$ 1,047.07	\$ 886.07	\$ 1,000.00
Staffing	\$ 595.09	\$ 1,305.23	\$ 1,500.00
Misc. Supplies	\$ 430.83	\$ 597.57	\$ 700.00
Sponsorship Signs	\$ -	\$ 283.31	\$ 500.00
Fireworks, if funded	\$ -	\$ -	\$ 5,000.00
Rental	\$ -	\$ 125.30	\$ 500.00
<b>Subtotal Christmas</b>	<b>\$15,407.97</b>	<b>\$ 14,046.87</b>	<b>\$ 23,400.00</b>

	<u>2013 Actuals</u>	<u>2014 Actual</u>	<u>2015 Cost Estimate</u>
<u>Saturday Night Movies: 7 Nights</u>	<u>7 Nights</u>	<u>9 Nights</u>	<u>8 Nights</u>
Movies	\$ 2,237.00	\$ 2,577.00	\$ 2,500.00
Staff Cost: Min. wage to \$10 eff. 7/1	\$ 293.00	\$ 416.28	\$ 600.00
Marketing	\$ -	\$ -	\$ 150.00
Restrooms	\$ -	\$ 499.41	\$ 500.00
Signage	\$ -	\$ 56.50	\$ 200.00
<b>Subtotal Saturday Movies</b>	<b>\$ 2,530.00</b>	<b>\$ 3,549.19</b>	<b>\$ 3,950.00</b>

	<u>2013 Actuals</u>	<u>2014 Actual</u>	<u>2015 Cost Estimate</u>
<u>Sunday Afternoon Jazz: 7 Days</u>	<u>7 Days</u>	<u>9 Days</u>	<u>8 days</u>
Bands: 2 bands donated in 2013	\$ 2,800.00	\$ 6,100.00	\$ 5,600.00
Staff Cost	\$ 406.00	\$ 291.71	\$ 500.00
Direct Advertising	\$ 75.00	\$ -	\$ 250.00
Portable Restrooms	\$ 456.00	\$ 499.41	\$ 500.00
Signage	\$ -	\$ 56.50	\$ 200.00
<b>Subtotal Sunday Jazz</b>	<b>\$ 3,737.00</b>	<b>\$ 6,947.62</b>	<b>\$ 7,050.00</b>

	<u>2011 Actuals</u>	<u>2014 Actual</u>	<u>2015 Cost Estimate</u>
<u>Friday Night Concert: 8 Nights</u>			
Bands & Sound	\$ 16,950.00	\$ -	\$ 16,000.00
Staffing	\$ 1,337.00	\$ -	\$ 1,800.00
Emcee	\$ 750.00	\$ -	\$ 750.00
Security	\$ 1,067.00	\$ -	\$ 1,200.00
Direct Advertising	\$ 1,273.00	\$ -	\$ 1,500.00
Equipment Rental	\$ 672.00	\$ -	\$ 800.00
<b>Subtotal Friday Concerts</b>	<b>\$ 22,049.00</b>	<b>\$ -</b>	<b>\$ 22,050.00</b>

	<u>2010 Actuals</u>	<u>2014 Actual</u>	<u>2015 Cost Estimate</u>
<u>Shorefest: June</u>			
Staffing	\$ 732.00	\$ -	\$ 1,200.00
Entertainment / Sound	\$ 5,360.00	\$ -	\$ 3,000.00
Advertising	\$ 3,080.00	\$ -	\$ 2,500.00
Permits	\$ 338.00	\$ -	\$ 300.00
Signs / Rentals / Contracts	\$ 723.00	\$ -	\$ 1,500.00
Restrooms	\$ 790.00	\$ -	\$ 1,000.00
Supplies / Misc.	\$ 270.00	\$ -	\$ 500.00
<b>Subtotal Shorefest</b>	<b>\$ 11,293.00</b>	<b>\$ -</b>	<b>\$ 10,000.00</b>

<b>TOTAL CITY EVENTS</b>	<b>\$ 55,016.97</b>	<b>\$ 24,543.68</b>	<b>\$ 66,450.00</b>
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(All staffing costs reflect direct employee costs.)

