



*City of Suisun City, California*

# COMPREHENSIVE ANNUAL FINANCIAL REPORT

*Fiscal Year Ended June 30, 2019*

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# COMPREHENSIVE ANNUAL FINANCIAL REPORT

FISCAL YEAR ENDED JUNE 30, 2019



CITY OF  
**SUISUN CITY**  
CALIFORNIA

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**INTRODUCTORY SECTION**

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**CITY OF SUISUN CITY  
 COMPREHENSIVE ANNUAL FINANCIAL REPORT  
 FOR THE YEAR ENDED JUNE 30, 2019**

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## CITY OF SUISUN CITY

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

February 23, 2020

To the Honorable Mayor, Members of the City Council, and Residents of Suisun City, California:

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, 2019, (FY 2018-19) 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, 2019, 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 Compliance Supplement. 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 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 also is included. The **Statistical Section** includes up to ten years of historical financial data and miscellaneous economic information that conforms to GASB standards for reporting Statement No. 44.

## ECONOMIC CONDITION AND OUTLOOK

### Economic Challenges

A small community of approximately 29,000 residents, Suisun City is situated midway between San Francisco and Sacramento in Central Solano County. The historic Waterfront District 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. Suisun City Economic Outlook Highlights include:

- Economic Conditions – Economists expect to see continued growth in the overall economy, including job creation and housing values, but at a slower rate than in prior years, according to the State's Legislative Analyst's Office. While the same expectation holds for California's economy for FY2020-21, there are signs of higher than usual vulnerability to recessionary influences particularly as measured by the State Fiscal Health Index, which combines data points such as home prices, home sales, building permit activity, the stock market, car sales and claims for various types of public assistance. The Index has declined for several consecutive months ending calendar year 2019 resulting in overall concern regarding the relative strength of the economy. Because the City relies on economy-based revenues, such as property tax, sales taxes and fees for services, Staff would expect modest increases in these revenue streams assuming a recession does not occur.
- Housing Market Activity – After declining in both number of sales and values of sales during 2018, the City's housing market performance improved during 2019, resulting in an increased forecast of FY2019-20 property tax receipts. While the number of home sales increased modestly over the prior year, the value of the homes sold showed a marked increase. More robust activity in the local housing market would result in improved property tax receipts as well as an increased amount of Redevelopment Agency (RDA) Residual Property Tax for FY 2020-21.
- Local Developments – Economic Development activity in the City has increased through 2019. Construction continues on the Holiday Inn Express, which is expected to open during FY2020-21, generating a new source of property taxes and transient occupancy tax. An agreement was struck to sell the Housing Authority land east of the Sunset Shopping Center moving it back onto the tax rolls, and allowing a new retail-based center to be developed, which would increase both property tax and sales-based taxes likely in FY 2021-22 at the earliest. The City also has received very strong interest in a new apartment/retail development in the Lawler Ranch commercial area near Crescent Elementary School that will contribute Development Impact Fees and increased property taxes in future years. Continued movement of former Redevelopment Agency parcels onto the tax rolls will increase property tax receipts and likely sales-related taxes in future years.

Between 1989 and 2012, the City implemented an aggressive redevelopment program centered on the Old Town Waterfront and Historic Main Street Shopping District (Waterfront District). After decades of

isolation, the waterfront is once again accessible to the general public via a Public Marina, Public Promenade, Harbor Square Plaza, the Hampton Inn & Suites (Waterfront Hotel), with another hotel currently under construction (Holiday Inn Express). The channel was deepened to allow boating excursions from the San Francisco Bay and the Sacramento Delta.

With the loss of Redevelopment Agency in 2012, the ongoing challenge 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, recreation and community services. City voters approved the passage of Measure S, an additional 1% sales tax in November 2016, the proceeds of which will be used the money to preserve and increase basic services for the community, as funds allow.

In 2017, the City Council formed a five resident oversight committee to review and assess whether monies from Measure S were being spent appropriately and in a timely fashion, as required by the measure. Pursuant to Measure S and Ordinance No. 742, a separate audit was conducted for fiscal year ending June 30, 2019. The report is available upon request to Accounting Department. These undertakings have been established to further ensure accountability and transparency.

As previously noted, the dissolution of the Redevelopment Agencies in California took effect on February 1, 2012, as part of the state Legislature's budget balancing solution. In its seventh year from the date of the dissolution, the City as the Successor Agency continues to submit the Recognized Obligations Payment Schedule (ROPS) to state Department of Finance. In addition to the enforceable obligations in FY 2018-19, the City was able to secure funding to address repairs and rehabilitation projects at the Suisun City Marina and begin the expansive Marina dredging project that happens every 8-10 years.

During the course of FY 2018-19, General Fund revenues outperformed the forecast by approximately 3.6% and operating expenditures came in lower than expected by approximately 5%, resulting in a structural surplus. The FY 2018-19 General Fund budget was adopted with a structural operating surplus of \$380,200, an improvement over the prior year when the General Fund operated with a structural deficit. Looking ahead to FY 2019-20, ongoing revenues are projected to grow, particularly to one-time revenues. However, the City's future fiscal position will be challenged as the City made a commitment for increased Fire Safety personnel by hiring more paid firefighters with one-time monies.

The City has a longstanding Financial Policy of maintaining a General Fund emergency reserve of 20%. Based on the fiscal year 2019-20 budget, the City's General Fund Emergency Reserve is budgeted at nearly \$3.2 million or 19.7% of operating expenses, which is close to the 20% goal set forth in the City Financial Policies.

### **MAJOR INITIATIVES**

With the passing of the Measure S Sales and Use Tax in November 2016, the FY2019-20 budget represents an emergence from the fiscal challenges brought by the recession. However, the most critical aspect of the FY19-20 budget was addressing the critical needs identified by the Fire Department for significant staffing growth to provide the level of service expected by City residents in a manner consistent with best operational practices and State law. The needs identified by the Fire Department were for a full Engine Company, staffed at 24 hours a day, every day. Separately, the City also needed a Fire Inspector. To accomplish this, the Department requested the following positions:

- Two Fire Division Chiefs;
- Conversion of existing three Administrative Fire Captains to Operational Fire Captains;
- Three Fire Engineers; and
- One Fire Inspector (Part-time).

The approximate cost of this request was under \$1 million, which was an additional ongoing annual cost, inclusive of vehicle, training and equipment costs. To pay for these additional costs, the City had to utilize one-time and limited duration funding sources, curtail infrastructure improvements and maintenance, and increase reserves to address these on-going expenses.

In addition, the FY2019-20 budget includes the following service enhancements and major projects:

- Contribution to Public Safety Communications Project (Year 2) (\$450,000)
- Enterprise Resource Management Project & Budget Tool (Year 2) (\$150,000)
- Computer Assisted Dispatching (CAD) software (\$60,000)
- Citywide strategic plan & investment revenue generation study (\$25,000)
- Fire Alarm Panel Replacement and Upgrades at both Civic Center buildings (\$70,000)
- General landscaping contract for specialized projects (\$30,000)
- Harbor Master Office gutter replacement (\$5,000)
- Nelson Center roof repairs (\$30,000)

## **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.

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. The firm Chavan & Associates, LLP (C&A LLP) was selected to perform this service. The goal of the independent audit was to provide reasonable assurance that the financial statements of the City, for the fiscal year ended June 30, 2019, are free of material misstatement. We are pleased to inform you that our auditors have issued an unmodified ("clean") opinion on the City's financial statements for the year ended June 30, 2019. The independent auditor's report is presented as the first item of the financial section of the report.

### **Awards**

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, 2018, marking the 15<sup>th</sup> time the City has received this award since 2002.

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 staff members from C&A LLP 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,



Joe Dingman  
Administrative Services Director



Elizabeth Luna  
Accounting Services Manager

**City of Suisun City**  
**Comprehensive Annual Financial Report**  
**For the year ended June 30, 2019**

**PRINCIPAL OFFICIALS**

**City Council**

<u>Position</u>	<u>Name</u>
Mayor	Lori Wilson
Mayor Pro-Tem	Michael A. Segala
Councilmember	Anthony Adams
Councilmember	Jane Day
Councilmember	Wanda Williams

**Elected and Appointed Officials**

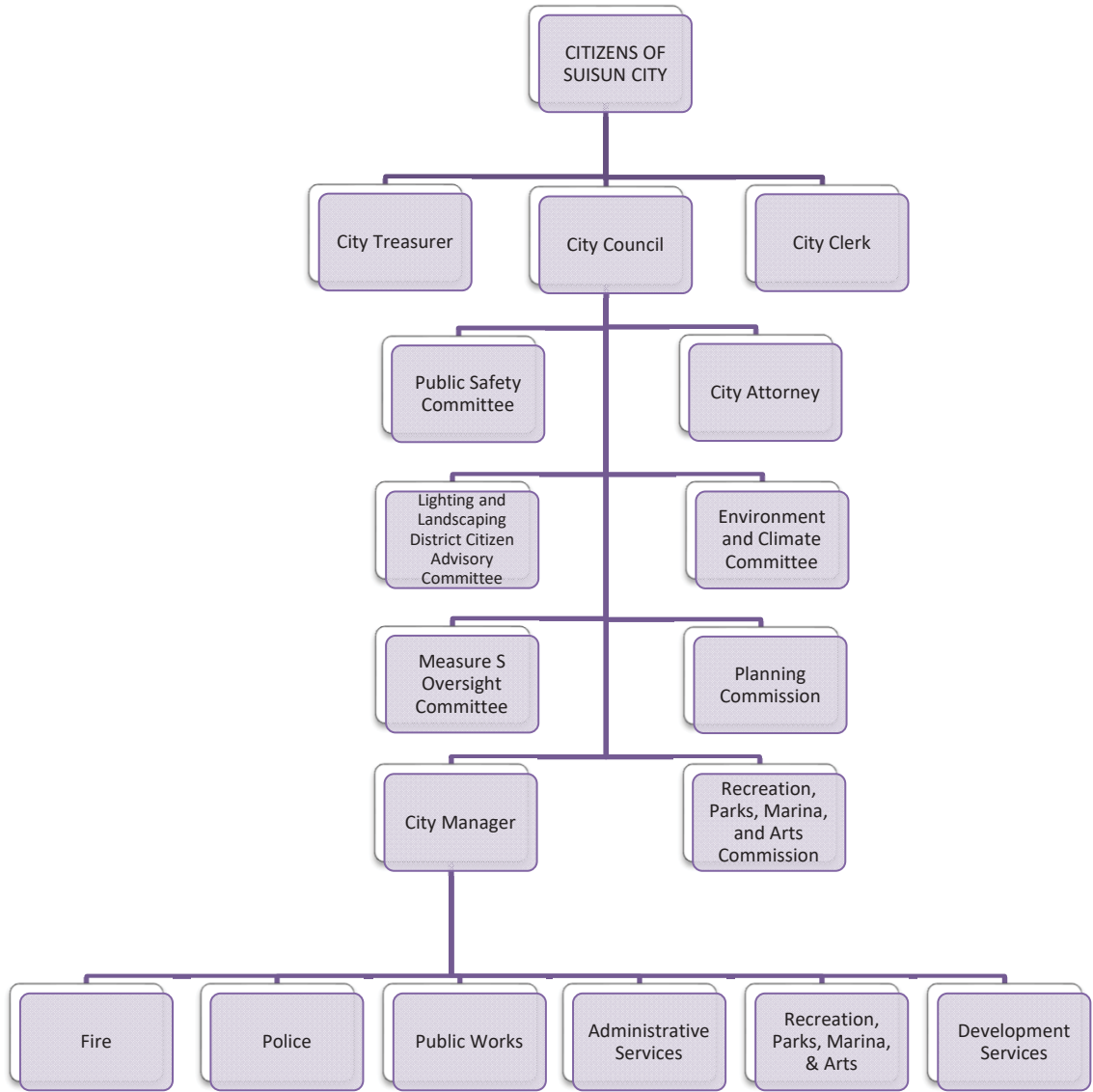
<u>Position</u>	<u>Name</u>
City Manager	Greg Folsom
City Clerk	Linda Hobson
City Treasurer	Michael McMurry

**Administrative Team**

<u>Position</u>	<u>Name</u>
Administrative Services Director	Joe Dingman
Building & Public Works Director	Matt Medill
Development Services Director	Vacant
Fire Chief	Justin Vincent
Police Chief	Aaron Roth
Recreation & Community Services Director	Kris Lofthus

**City of Suisun City**  
**Comprehensive Annual Financial Report**  
**For the year ended June 30, 2019**

**CITYWIDE ORGANIZATION**





**City of Suisun City**  
**Comprehensive Annual Financial Report**  
**For the year ended June 30, 2019**

**LOCATION MAP**





**City of Suisun City**  
**Comprehensive Annual Financial Report**  
**For the year ended June 30, 2019**

**GFOA CERTIFICATE**



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, 2018**

*Christopher P. Morill*

Executive Director/CEO

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**FINANCIAL SECTION**



## **INDEPENDENT AUDITOR'S REPORT**

To the Honorable Mayor and Members of the  
City Council of the City of Suisun City  
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 (the "City"), as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise City's basic financial statements as listed in the table of contents.

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

The City's 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.

### **Auditor's 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 City'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 City'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 of Suisun City, as of June 30, 2019, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Other Matters**

### *Change in Accounting Principle*

As discussed in Note 1 to the financial statements, the City adopted new accounting guidance, GASB Statement No. 88, *Certain Disclosures Related to Debt, Including Direct Borrowings and Direct Placements*. The City did not report any direct borrowings and direct placements as of June 30, 2019. Our opinion has not been modified with respect to this matter.

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, schedule of pension plan contributions, schedule of proportionate share of net pension liabilities, and schedule of changes in total OPEB liability, as listed in the table of contents, 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.

### *Supplementary Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The combining and individual nonmajor governmental fund financial statements, proprietary combining statements, agency statement of changes in assets and liabilities, as required by Governmental Accounting Standards Board; the introductory section, and statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual nonmajor governmental fund financial statements, proprietary combining statements, and agency statement of changes in assets and liabilities are the responsibility of management and were derived from and relate directly to the underlying accounting and other



records used to prepare the 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 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 combining and individual nonmajor governmental fund financial statements, proprietary combining statements, and agency statement of changes in assets and liabilities are fairly stated in all material respects in relation to the basic 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 23, 2020 on our consideration of the City's internal control over financial reporting and on 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 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.

*C & A LLP*

February 23, 2020  
San Jose, California



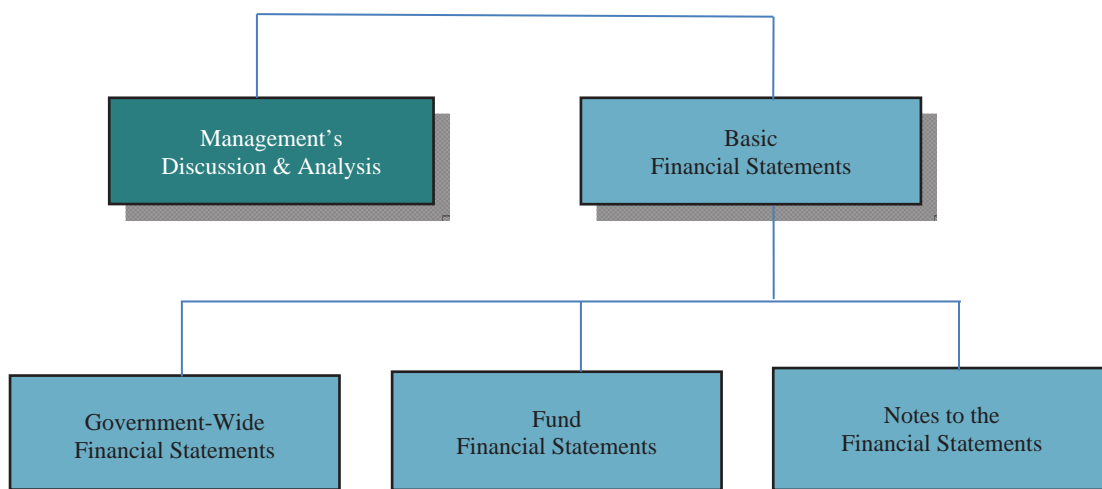
**MANAGEMENT'S DISCUSSION  
AND ANALYSIS**

**INTRODUCTION**

The Management’s Discussion and Analysis (MD&A) is a required section of the City’s Comprehensive Annual Financial Report, as shown in the overview below. The purpose of the MD&A is to present a discussion and analysis of the City’s financial performance during the fiscal year that ended on June 30, 2019. This report will (1) focus on significant financial issues, (2) provide an overview of the City’s financial activity, (3) identify changes in the City’s financial position, (4) identify any individual fund issues or concerns, and (5) provide descriptions of significant asset and debt activity.

This information, presented in conjunction with the Basic Financial Statements is intended to provide a comprehensive understanding of the City’s operations and financial standing.

**Required Components of the Annual Financial Report**



**FISCAL YEAR 2018/19 FINANCIAL HIGHLIGHTS**

- Total net position decreased by \$3.45 million from last fiscal year due primarily to an increase in culture and recreation expenditures related to dredging of the marina.
- The City's assets and deferred outflows of resources exceeded its liabilities and deferred inflows of resources by \$154.26 million; assets and deferred outflows of resources totaled \$188.43 million and liabilities and deferred outflows of resources were \$34.17 million.
- Net position included \$127.32 million classified as net investment in capital assets; \$37.98 million as restricted; and \$11.04 million as a deficit unrestricted net position (negative unrestricted net position).
- Total city-wide revenues were \$24.68 million which consists of program revenue of \$12.85 million and general revenues of \$11.83 million.
- Total City expenses were \$28.1 million.
- Total Governmental fund balances were \$33.78 million, which included a \$7.16 million fund balance in the General Fund. Total fund balance increased by \$6.16 million from last year.
- General Fund revenues were \$14.71 million, while General Fund expenditures were \$12.75 million. Transfers in to the General Fund from other funds were \$1.98 million and transfers out totaled \$0.81 million.



## THE BASIC FINANCIAL STATEMENTS

The Basic Financial Statements are comprised of 1) Government-wide (city-wide) Financial Statements, and; 2) Fund Financial Statements. These two sets of financial statements provide the reader two different perspectives of the City's financial activities and financial position.

*Government-Wide Financial Statements* provide a longer-term view of the City's activities as a whole, and comprise the *Statement of Net Position* and the *Statement of Activities*. The *Statement of Net Position* provides information about the financial position of the City as a whole, including all its capital assets and long-term liabilities on a full accrual basis, similar to that used by corporations. The *Statement of Activities* provides information about all the City's revenues and all its expenses, also on a full accrual basis, with the emphasis on measuring net revenues and/or expenses for each of the City's programs. The *Statement of Activities* explains in detail the change in Net Position for the fiscal year.

All of the City's activities are required to be grouped into government activities and business-type activities. The entire amount in the *Statement of Net Position* and the *Statement of Activities* are also required to be separated into governmental activities or business-type activities in order to distinguish between these two types of activities of the City.

*Fund Financial Statements* report the City's operations in more detail than the government-wide statements and focus primarily on the short-term activities of the City's general fund and other major funds. The Fund Financial Statements measure only current revenues and expenditures and fund balances; they exclude capital assets, long-term debt, and other long-term amounts.

Major funds account for the major financial activities of the City and are presented individually, while the activities of non-major funds are presented in summary, with subordinate schedules presenting the detail for each of these other funds. Major funds are explained below.

### The Government-Wide Financial Statements

Government-wide financial statements are prepared on the accrual basis, which means they measure the flow of all economic resources of the City as a whole. The *Statement of Net Position* and the *Statement of Activities* present information about the following:

*Governmental Activities* – All of the City's basic services are considered to be governmental activities, including general government, public safety, public works, highway and streets, building services, culture and recreation, and community development. These services are supported by general City revenues such as taxes, and by specific program revenues such as development and recreation program fees.

### 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 local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Fund financial statements provide detailed information about each of the City's most significant funds, called major funds. The concept of major funds, and the determination of which are major funds, was established by GASB Statement 34 and replaces the concept of combining like funds and presenting them in

total. Instead, each major fund is presented individually, with all non-major funds summarized and presented only in a single column. Subordinate schedules present the detail of these non-major funds. Major funds present the major activities of the City for the fiscal year, and may change from year to year as a result of changes in the pattern of the City's activities. The City's funds are segregated into three categories: governmental funds, proprietary funds, and fiduciary funds.

*Governmental Funds* – The City's basic services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances available at year-end. Financial statements are prepared on the modified accrual basis, which means they measure only current financial resources and uses. Carrying amounts for capital assets and other long-lived assets, along with long-term liabilities are not presented on the balance sheet in the governmental fund financial statements. Unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating the City's near-term financing requirements.

*Proprietary Funds* – The City uses internal service funds to report activities that provide supplies and services for the City's other programs and activities such as the City's self-insurance, motor vehicle repair, motor vehicle replacement, network maintenance and public works operating costs. The internal services funds are reported with governmental activities in the Government-Wide Financial Statements.

*Fiduciary Funds* – Fiduciary funds are used to account for resources held for the benefit of parties outside the City. Fiduciary funds are not reported in the Government-Wide financial statements because the resources of these funds are not available to support the City of Suisun City's own programs. The accounting for fiduciary funds is much like that used for business type activities.

#### **NOTES TO THE FINANCIAL STATEMENTS**

Notes to the Financial Statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes can be found immediately following the fund financial statements.

#### **REQUIRED SUPPLEMENTARY INFORMATION**

Required supplementary information other than through the MD&A follows the Notes and includes a pension plan and other postemployment benefits information.

#### **SUPPLEMENTARY INFORMATION**

Combining and individual fund statements and schedules are included to provide additional information on non-major governmental funds including special revenue, debt service, capital project funds, proprietary internal service fund information and agency funds. An un-audited statistical section provides historical and current data on financial trends, revenue and debt capacity, demographic and economic information, and operating information.

## GOVERNMENT-WIDE FINANCIAL ANALYSIS

Over time, net position may serve as an indicator of the City's financial position. The City's Total Net Position decreased \$3.41 million, from \$157.71 million in fiscal year 2017/18 to \$154.26 million in fiscal year 2018/19. A significant portion of the City's net position (\$127.32 million) was net investment in capital assets, (e.g., land, buildings, general government infrastructure, equipment, etc.) which is capital assets net of accumulated depreciation and reduced by any related debt used to acquire or construct those assets. Capital assets represent infrastructure which provide services to citizens and are not available for future spending.

GASB Statement No. 68 and 75 require local governments to report their proportionate share of net pension liability and other postemployment benefits (OPEB) liability. The City participates in the miscellaneous and safety pension plans with CalPERS and a single-employer OPEB plan. The City's liabilities as of June 30, 2019 was \$18.19 million and \$3.37 million for net pension liability and OPEB liability, respectively. In addition to a liability, the City recorded deferred outflows of resources of \$5.34 million and deferred inflows of resources of \$0.87 million as required by GASB Statement No. 68 and 75. Deferred outflows or resources are technically not assets but increase the Statement of Net Position similar to an asset and deferred inflows of resources are technically not liabilities but decrease the Statement of Net Position similar to liabilities. See Note 1 in the notes to the financial statements for a definition.

The following table summarized the City's ending net position:

Table 1 - Net Position			
	Governmental Activities		Percent Change
	2019	2018	
<b>Assets</b>			
Current and other assets	\$ 47,866,813	\$ 43,223,744	10.74%
Capital assets	135,223,191	136,936,656	-1.25%
<b>Total Assets</b>	<b>\$ 183,090,004</b>	<b>\$ 180,160,400</b>	1.63%
<b>Deferred Outflows of Resources</b>	<b>\$ 5,340,100</b>	<b>\$ 5,526,355</b>	-3.37%
<b>Liabilities</b>			
Current and other liabilities	\$ 2,694,812	\$ 2,435,689	10.64%
Noncurrent liabilities	30,608,573	24,723,988	23.80%
<b>Total Liabilities</b>	<b>\$ 33,303,385</b>	<b>\$ 27,159,677</b>	22.62%
<b>Deferred Inflows of Resources</b>	<b>\$ 871,076</b>	<b>\$ 820,504</b>	6.16%
<b>Net Position</b>			
Net investment in capital assets	\$ 127,316,208	\$ 134,736,406	-5.51%
Restricted	37,975,297	35,699,817	6.37%
Unrestricted	(11,035,862)	(12,729,649)	13.31%
<b>Total Net Position</b>	<b>\$ 154,255,643</b>	<b>\$ 157,706,574</b>	-2.19%

**Governmental Activities**

As shown in the *Statement of Changes in Net Position* schedule below, the net change in program revenues from the prior fiscal year for governmental activities was an increase of 7.21%. The net change in general revenues from the prior year was an increase of 8.82% for a total increase in revenues of 7.97%. The net change in expenses from the prior year was an increase of 12.28%.

With total program and general revenues for fiscal year 2018/19 at \$24.68 million and total expenses at \$28.10 million, the change in net position for current activity was a decrease of \$3.45 million.

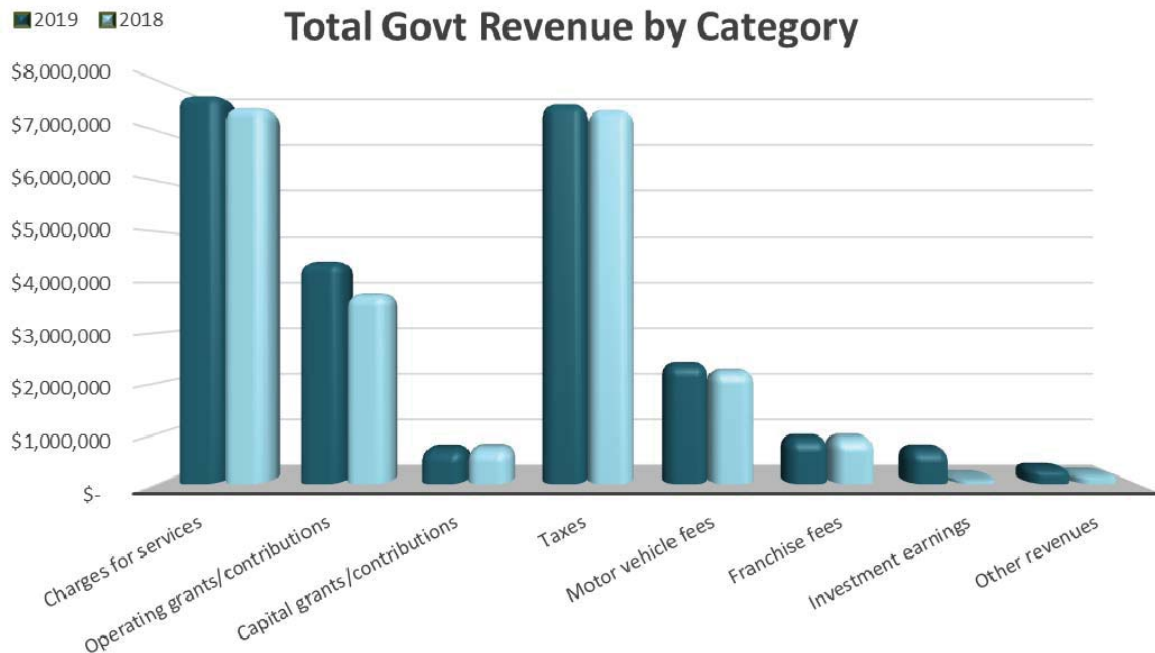
An analysis of the changes in revenues and expenses by type of significant events follows:

**Table 2 - Statement of Changes in Net Position**

Functions/Programs	Governmental Activities		Percent Change
	2019	2018	
<b>Program Revenues</b>			
Charges for services	\$ 7,769,623	\$ 7,530,523	3.18%
Operating grants and contributions	4,413,053	3,773,183	16.96%
Capital grants and contributions	671,316	685,876	-2.12%
<b>Total Program Revenues</b>	<b>12,853,992</b>	<b>11,989,582</b>	<b>7.21%</b>
<b>General Revenues</b>			
Taxes	7,606,226	7,490,835	1.54%
Motor vehicle fees	2,380,265	2,236,642	6.42%
Franchise fees	888,710	897,128	-0.94%
Investment earnings	674,545	87,873	667.64%
Other revenues	280,793	159,523	76.02%
<b>Total General Revenues</b>	<b>11,830,539</b>	<b>10,872,001</b>	<b>8.82%</b>
<b>Expenses</b>			
General government	6,349,819	6,016,240	5.54%
Public safety	8,260,633	8,468,885	-2.46%
Public works	3,219,513	2,460,245	30.86%
Highways and streets	3,545,903	3,059,571	15.90%
Building services	1,138,874	925,361	23.07%
Culture and recreation	4,304,672	2,708,274	58.95%
Community development	1,226,515	1,333,987	-8.06%
Interest on fiscal charges	56,054	55,313	1.34%
<b>Total Expenses</b>	<b>28,101,983</b>	<b>25,027,876</b>	<b>12.28%</b>
<b>Special Item:</b>			
Loss on disposal of capital assets	(33,479)	-	100.00%
Increase / (Decrease) in Net Position	(3,450,931)	(2,166,293)	59.30%
Prior Period Adjustments - GASB 75	-	(2,371,716)	-100.00%
<b>Net Position, Beginning of Year</b>	<b>157,706,574</b>	<b>162,244,583</b>	<b>-2.80%</b>
<b>Net Position, End of Year</b>	<b>\$ 154,255,643</b>	<b>\$ 157,706,574</b>	<b>-2.19%</b>

**Governmental Revenues**

The following chart summarizes the changes in revenues by category from fiscal year 2017/18 to 2018/19:

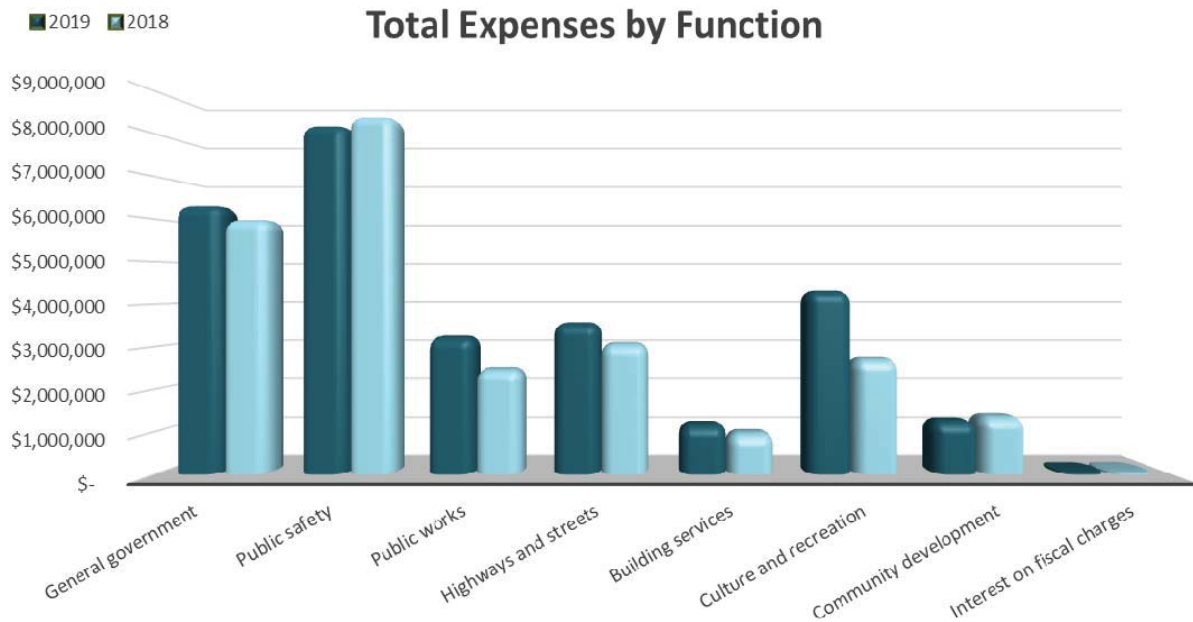


Significant changes in governmental revenues consisted of the following:

- Operating grants and contributions increased by 16.96% most of which was related to Housing Authority Choice Vouchers.
- Investment earnings increased by 667.64% most of which was related to increases in market values.

**Governmental Expenses**

From fiscal year 2017/18 to 2018/19 expenses for Governmental Activities increased by \$3.07 million as illustrated in the chart below:



Significant changes in governmental expenses consisted of the following:

- Public works expenses increased by 30.86% and can be attributed to repairs and maintenance.
- Highway and streets expense increased by 15.90% and can be attributed to repairs and maintenance.
- Culture and Recreation expense increased by 58.95% and can be attributed to the dredging of the marina.

**FINANCIAL ANALYSIS OF THE CITY’S FUNDS**

A summary of the changes in fund balance of the Major Funds and Other Governmental Funds is presented below:

**Table 3 - Summary of Changes in Fund Balance - Governmental Funds**

	Major Funds							Total
	General Fund	Off-site Street Improvement	Housing Authority Special Revenue	Housing Authority Choice Vouchers	Municipal Facilities and Equipment	Energy Savings Project	Nonmajor Governmental Funds	
Total Revenues	\$ 14,713,135	\$ 201,086	\$ 857,948	\$ 2,847,476	\$ 510,395	\$ 2,966	\$ 6,145,702	\$ 25,278,708
Total Expenditures	12,746,625	15,837	671,022	2,771,962	91,914	1,224,384	7,923,634	25,445,378
Revenues Over (Under) Expenditures	1,966,510	185,249	186,926	75,514	418,481	(1,221,418)	(1,777,932)	(166,670)
Issuance of capital lease	-	-	-	-	-	5,976,000	377,142	6,353,142
Proceeds from sale of capital assets	73,796	-	44,469	-	-	-	-	118,265
Transfers in	1,979,886	-	3,150	-	-	-	1,590,127	3,573,163
Transfers out	(805,558)	(258)	(65,000)	-	(354,710)	-	(2,493,837)	(3,719,363)
Net change in fund balances	3,214,634	184,991	169,545	75,514	63,771	4,754,582	(2,304,500)	6,158,537
Beginning of year	3,941,931	4,288,842	10,081,533	(13,654)	572,980	-	8,750,486	27,622,118
End of year	\$ 7,156,565	\$ 4,473,833	\$ 10,251,078	\$ 61,860	\$ 636,751	\$ 4,754,582	\$ 6,445,986	\$ 33,780,655

The total change in fund balance during the year, including Major Funds and Other Governmental Funds, was an increase of \$6.16 million. Total ending fund balance was \$33.78 million.

**Governmental Funds**

- The fund balance of the City’s General Fund increased by \$3.21 million. Total revenues increased by \$1.95 million while total expenditures decreased by \$1.19 million from prior year.
- The fund balance of the City’s General Fund increased by \$3.21 million. Total revenues increased by \$1.95 million while total expenditures decreased by \$1.19 million from prior year. This is the result of Measure S funds transferred to projects in prior year, was not fully expended and was returned to General Fund in this fiscal year.
- The fund balance of the City’s Off-site Street Improvement Fund increased by \$184,991. Total revenue increased by \$167,026 mainly due to interest earnings while total expenditures decreased \$67,040 from prior year.
- The fund balance of the City’s Housing Authority Special Revenue Fund increased by \$169,545. Total revenue and transfers in increased by \$343,278 mainly due to repayment of loan while total expenditures increased by \$253,010 from prior year, due to increase in administrative costs.
- The fund balance of the City’s Housing Authority Choice Vouchers Fund increased by \$75,514. Total revenue increase by \$538,555 while total expenditures increased \$384,871 from prior year. This is the result of increase in Housing Voucher grant and increase in program participants.
- The fund balance of the City’s Municipal Facilities and Equipment Fund increased \$63,771. Total revenue increased \$10,947 while total expenditures increased \$250,049 from prior year. The increase in expenditures represent transfers out of unexpended funds due to project delays.
- The fund balance of the City’s Energy Savings Project Fund increased \$4.75 million. The amount represents the remaining loan proceeds allocated for the “ENGIE” Energy Savings Project.
- The fund balance of the City’s nonmajor funds decreased by \$2.3 million. Total revenue decreased by \$1.34 million while total expenditures increased \$2.58 million from prior year. The impact in revenue and expenditure is mainly due to Measure S projects funded in prior year. The funds were not fully expended thus the need to return back to General Fund.

**CAPITAL ASSETS**

The capital assets of the City are those assets which are used in the performance of the City's functions including infrastructure assets. At June 30, 2019, net capital assets from governmental activities totaled \$135.22 million. Depreciation on capital assets is recognized in the Government-Wide Financial Statements and the Proprietary Fund Statements. The City has elected to use straight line depreciation as defined by GASB Statement No. 34 for calculation of depreciation. The following table summarizes the City's capital assets at the end of the year:

**Table 4 - Capital Assets at Year End - Net**

	<b>Governmental Activities</b>		<b>Percent Change</b>
	<b>2019</b>	<b>2018</b>	
Land and improvement	\$ 46,394,013	\$ 46,529,908	-0.29%
Construction-in-Progress	2,020,470	280,923	619.23%
Buildings	17,643,946	18,242,253	-3.28%
Buildings and improvements	2,235,339	2,773,224	-19.40%
Equipment	2,136,945	2,095,756	1.97%
Infrastructure	20,888,774	21,866,839	-4.47%
Streets-Pavement System	42,814,180	44,511,107	-3.81%
Vehicle, machines and equipment	1,089,524	636,646	71.13%
Total Capital Assets, Net	<u>\$ 135,223,191</u>	<u>\$ 136,936,656</u>	-1.25%

Additional detail and information on capital asset activity is described in the notes to the financial statements.

**DEBT ADMINISTRATION**

During the year, long-term debt from governmental activities increased by \$5.71 million primarily due to two new capital leases of \$5.97 million and \$377,142.

The following table summarizes the City's debt at the end of the year:

**Table 5 - Outstanding Long-Term Debt at Year End**

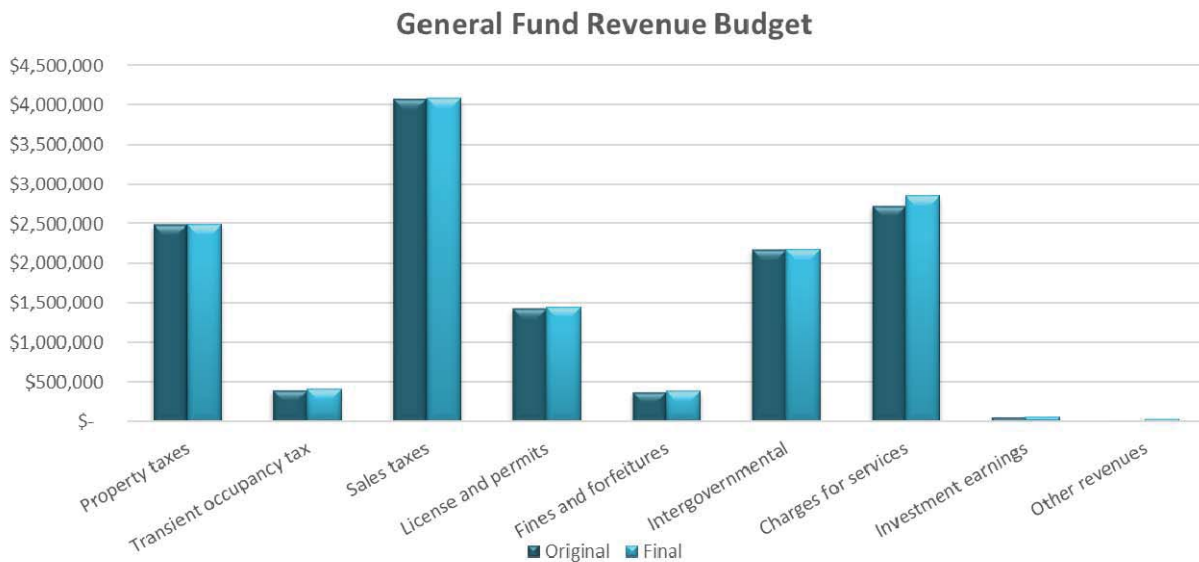
	<b>Governmental Activities</b>		<b>Percent Change</b>
	<b>2019</b>	<b>2018</b>	
General Obligation Bonds	\$ -	\$ 325,000	-100.00%
Capital Leases	6,610,948	501,475	1218.30%
North Bay Aqueduct Agreement	1,296,035	1,373,775	-5.66%
Total outstanding long-term debt	<u>\$ 7,906,983</u>	<u>\$ 2,200,250</u>	259.37%

Additional detail and information on long-term debt activity is described in the notes to the financial statements.

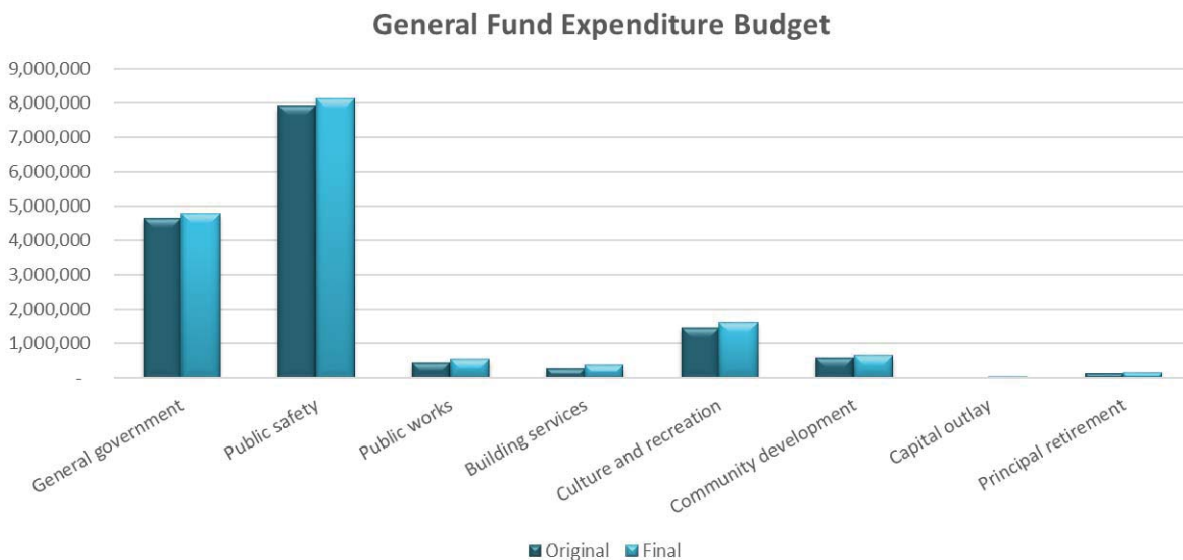


**GENERAL FUND BUDGETARY HIGHLIGHTS**

Changes from the City's General Fund original budgeted to the final budgeted revenues are summarized as follows:



Changes from the City's General Fund original budgeted to the final budgeted expenditures are summarized as follows:



Changes to the City's budget that increase or decrease appropriations in a fund must be approved by a resolution of the City Council. Modifications to the budget that are a realignment of fiscal activities with no impact to the fund's bottom line may be approved by the City Manager.

Appropriations were increased by \$676,301 during the year. The General Fund final revenue budget was \$13.91 million. The General Fund final expenditure budget was \$16.38 million. The actual revenues exceeded budgeted revenue by \$800,335 primarily due to unanticipated increases of revenue from measure S and motor vehicle in-lieu tax. The budgeted expenditures exceeded the actual expenditures primarily due to an emergency reserve budget of \$2.49 million.

## ECONOMIC FACTORS AND OUTLOOK

California's economy is continuing to outperform the nation as a whole, but there is anticipated concern for economic slowing in the United States and globally, thus, California could likely start seeing some stagnate to lower economic trends by end of 2020, according to the UCLA Anderson Forecast (released in September 2019). The report projected that the deceleration of U.S. economy and anticipated weakness in the housing market could take root in late 2020.

Based on these expectations, the California Legislative Analyst's Office continued to project a modest paced growth in the economy. California is expected to continue to add jobs, but more slowly than in recent years. After slumping through much of 2019, California's housing markets are expected to rebound somewhat, largely in response to falling mortgage interest rates.

Substantial change in Suisun City's leadership was made in 2019, starting with a new Mayor, two new Councilmembers, a new City Manager and a new Executive Team. With this new team, the City implemented its first-ever City Strategic Plan that established new municipal and economic priorities.

Suisun City revenues have stabilized since the Great Recession and are projected to increase nominally in the next few years. Additional revenue streams created with the local passage of Measure S (a 1.0% Transactions and Use Tax) and State enactment of SB1 allows the City's priorities to be reinforced through a strategic planning and a performance-based budgeting process. While revenues from the second year of Measure S may not address all suppressed demands incurred during the past five years as well as future needs, it does provide an opportunity for the City to start to address some of the most-pressing priorities of the community and integrate them into the decision-making process.

Recognizing that Measure S has a sunset clause requiring a voter-approved extension beyond ten years (Fiscal Year 2026-27), the longer-term strategy relies on upcoming City development activity to generate new ongoing revenues to replace Measure S revenues. If the development activity is delayed, other revenue-generating options will need to be explored.

The City's General Fund is balanced in FY 2019-20 and includes \$2.5 million in Measure S monies. However, the City's future fiscal position will be challenged to generate sustainable funding streams to replace one-time monies used to fund the City's commitment to an increased level of Fire Department service. Although the City's General Fund Emergency reserve was budgeted at approximately \$3.2 million, or 19.7% of Operating Expenses (close to the 20% goal set forth in City Financial Policies), it will be adversely affected in the future without significant new revenue sources.

The City's General Fund Revenues for FY 2019-20 were budgeted at approximately \$17.0 million. With a beginning balance of a \$3.6 million, this results in total anticipated resources of \$20.5 million.

General Fund Operating Expenditures were budgeted for FY 2019-20 at \$16.3 million, including a one-time, non-recurring expenditure of \$882,900. A majority of the non-recurring expenditures in the budget are funded by Measure S monies. Expenditures for FY 2019-20 increased about \$3.7 million, or 25 percent, compared to FY 2018-19. The largest source of increase is the aforementioned enhancement and expansion of the City's Fire Department. The Fire Department budget includes an addition of seven full-time positions, added fire equipment and vehicles. The City took action to ensure the type of fire protection services residents and businesses require for safety and quality of life.

CalPERS contributions continue to increase posing a continuing challenge to the City's financial position. With the hiring of new employees classified under Public Employee's Pension Reform Act (PEPRA), the savings in the normal retirement contribution will soften the impact of the increase in unfunded liability contribution. As of June 30, 2019, the City's proportionate share of pension liability amounts to \$18.19 million compared to \$18.54 million in 2018. The slight decrease in pension liability can be attributed to the new hire employees under the PEPRA, a pension reform enacted in January 2013.

Suisun City has not experienced the rate of commercial development experienced in adjacent cities. One result is the City significantly lags behind the state average in per capita sales tax and property tax generated by commercial and industrial uses. The City, which covers 4.2 square miles, is approaching build out and has limited opportunities to expand beyond the current boundaries. In 2020, the City is looking forward to the following projects:

- 83-room Holiday Inn Express Hotel on the waterfront (under construction)
- 2-story Solano Transportation Authority Class A Office Building at the west side of Main Street
- 76 Gas Station/Fatburger at Walter Rd. (under construction)
- Lawler Mixed-Use project (approved by City Council)
- 7-11 Gas Station (approved by Planning Commission)

These near term development projects are anticipated to generate approximately \$400,000 to \$500,000 in annual revenues and should boost ongoing revenues, including property taxes, community facilities districts, and sales/hotel taxes. Long-term development projects include the 34-acre parcel in the Priority Development Area and the luxury residential West Wind project at the end of Civic Center Blvd. Overall, the near and long term development activities are expected to have a positive impact on Suisun City's overall economy and City revenues.

On May 29, 2018, the City Council adopted Ordinance No. 750, which established the Suisun City Cannabis Regulatory Program (SCMC Chapter 18.49). Under the new regulations, commercial cannabis uses that may be allowed within the City include one dispensary, non-storefront retail, cultivation, manufacturing, distribution and testing. A commercial cannabis tax measure (Measure C) was placed on the November 2018 ballot and passed with 73.85% of the vote. On November 26, 2019, the City Council adopted Resolution No. 2019-120 setting specific tax rates to be imposed. The City released a Request for Application for a single dispensary that are due in April 2020. The cannabis retail tax is projected to generate a significant increase in General Fund revenue.

Suisun City will continue to look for progressive opportunities for revenue growth to include marketing the City for investments and business to generate jobs, and tax revenue increases to address increased Fire Department personnel and training requirements, as well as other unmet City needs.

#### **REQUEST FOR FINANCIAL INFORMATION**

This Comprehensive Annual Financial Report is intended to provide our citizens, taxpayers, creditors, investors, and government regulators with a general overview of the City's finances and to demonstrate the City's accountability for the money it receives. Questions about this report should be directed to the Administrative Services Department, at 701 Civic Center Blvd., Suisun City, CA 94585 or visit the City's website at [www.suisun.com](http://www.suisun.com).

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**BASIC FINANCIAL STATEMENTS**

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## GOVERNMENT-WIDE STATEMENTS

### 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, 2019**

	<u>Governmental Activities</u>
<b>ASSETS</b>	
Current Assets:	
Cash and investments	\$ 21,826,734
Cash with fiscal agents	4,768,379
Receivables:	
Accounts receivable - net	1,352,438
Interest receivable	34,275
Prepaid items	8,529
Other assets	17,976
Total Current Assets	<u>28,008,331</u>
Noncurrent Assets:	
Notes receivable - net	12,956,977
Advance to other governments	6,901,505
Capital assets:	
Nondepreciable	48,414,483
Depreciable - net	86,808,708
Total Capital Assets - Net	<u>135,223,191</u>
Total Noncurrent Assets	<u>155,081,673</u>
<b>Total Assets</b>	<u><u>\$ 183,090,004</u></u>
 <b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Pension adjustments	\$ 5,115,752
OPEB adjustments	224,348
<b>Total Deferred Outflows of Resources</b>	<u><u>\$ 5,340,100</u></u>

Cont'd

The accompanying notes are an integral part of these financial statements.



**City of Suisun City**  
**Statement of Net Position**  
**June 30, 2019**

	<u>Governmental Activities</u>
<b>LIABILITIES</b>	
Current Liabilities:	
Accounts payable	\$ 926,477
Refundable deposits	83,277
Unearned revenues	54,197
Claims payable - due within one year	344,996
Settlement obligation payable - due within one year	193,511
Compensated absences - due within one year	647,701
Long-term debt - due within one year	444,653
<b>Total Current Liabilities</b>	<u>2,694,812</u>
Noncurrent Liabilities:	
Long-term debt - due after one year	7,462,330
Claims payable	421,663
Settlement obligation payable	1,161,467
Net pension liability	18,188,806
Total OPEB liability	3,374,307
<b>Total Noncurrent Liabilities</b>	<u>30,608,573</u>
<b>Total Liabilities</b>	<u>\$ 33,303,385</u>
 <b>DEFERRED INFLOWS OF RESOURCES</b>	
Pension adjustments	<u>\$ 871,076</u>
 <b>NET POSITION</b>	
Net investment in capital assets	<u>\$ 127,316,208</u>
Restricted:	
Debt service	63,506
Housing programs	18,154,760
Special district assessments	1,715,756
Special projects and programs	15,644,027
Sewer maintenance	2,397,248
Total restricted net position	<u>37,975,297</u>
Unrestricted	<u>(11,035,862)</u>
<b>Total Net Position</b>	<u>\$ 154,255,643</u>

Concluded

The accompanying notes are an integral part of these financial statements.

**City of Suisun City**  
**Statement of Activities**  
**For the year ended June 30, 2019**

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Change in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
<b>Primary Government:</b>					
<b>Governmental Activities:</b>					
General government	\$ 6,349,819	\$ 2,090,675	\$ 3,302,112	\$ -	\$ (957,032)
Public safety	8,260,633	761,165	143,867	-	(7,355,601)
Public works	3,219,513	2,862,489	13,657	-	(343,367)
Highways and streets	3,545,903	95,668	640,240	574,171	(2,235,824)
Building services	1,138,874	269,845	-	-	(869,029)
Culture and recreation	4,304,672	1,123,169	305,677	-	(2,875,826)
Community development	1,226,515	566,612	7,500	97,145	(555,258)
Interest on long-term debt	56,054	-	-	-	(56,054)
<b>Total Governmental Activities</b>	<b>\$ 28,101,983</b>	<b>\$ 7,769,623</b>	<b>\$ 4,413,053</b>	<b>\$ 671,316</b>	<b>(15,247,991)</b>
<b>General Revenues and Special Item:</b>					
Taxes:					
Property taxes					2,754,403
Sales and use taxes					4,470,667
Transient occupancy taxes					381,156
Total taxes					7,606,226
Motor vehicle fees					2,380,265
Franchise fees					888,710
Investment earnings					674,545
Other revenues					280,793
Special item - loss on disposal of capital assets					(33,479)
Total General Revenues and Special Item					11,797,060
Change in Net Position					(3,450,931)
Net Position - Beginning of Year					157,706,574
Net Position - End of Year					\$ 154,255,643

The accompanying notes are an integral part of these financial statements.

## FUND FINANCIAL STATEMENTS

### MAJOR GOVERNMENTAL FUNDS

The funds described below were determined to be Major Funds by the City in fiscal year 2017. Individual nonmajor funds may be found in the Supplemental section.

Fund Title	Fund Description
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 city-wide.
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, 2019**

	Major Funds			
	General Fund	Off-site Street Improvement	Housing Authority Special Revenue	Housing Authority Choice Vouchers
<b>ASSETS</b>				
Cash and investments	\$ 6,384,186	\$ 4,478,070	\$ 1,774,528	\$ 61,860
Cash with fiscal agent	-	-	13,797	-
Receivables:				
Accounts receivable - net	1,053,698	-	789	-
Interest receivable	34,010	-	265	-
Intergovernmental	-	-	-	-
Notes receivable	-	-	9,513,024	-
Due from other funds	262,879	-	-	-
Prepaid items	3,769	-	447	-
Other assets	-	-	-	-
Advances to other governments	-	-	6,901,505	-
<b>Total Assets</b>	<b>\$ 7,738,542</b>	<b>\$ 4,478,070</b>	<b>\$ 18,204,355</b>	<b>\$ 61,860</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>				
<b>Liabilities:</b>				
Accounts payable	\$ 541,059	\$ 4,237	\$ 20,375	\$ -
Unearned revenues	23,749	-	-	-
Due to other funds	-	-	-	-
Refundable deposits	17,169	-	28,773	-
<b>Total Liabilities</b>	<b>581,977</b>	<b>4,237</b>	<b>49,148</b>	<b>-</b>
<b>Deferred Inflows of Resources:</b>				
Unavailable loan programs & revenue	-	-	7,904,129	-
<b>Fund Balances:</b>				
Nonspendable:				
Prepaid items	3,769	-	447	-
Notes receivable	-	-	-	-
Restricted:				
Debt service	-	-	-	-
Special projects and programs	-	4,473,833	10,250,631	61,860
Unassigned (Deficit)	7,152,796	-	-	-
<b>Total Fund Balances</b>	<b>7,156,565</b>	<b>4,473,833</b>	<b>10,251,078</b>	<b>61,860</b>
<b>Total Liabilities, Deferred Inflows     of Resources and Fund Balances</b>	<b>\$ 7,738,542</b>	<b>\$ 4,478,070</b>	<b>\$ 18,204,355</b>	<b>\$ 61,860</b>

Cont'd

The accompanying notes are an integral part of these financial statements.

**City of Suisun City**  
**Governmental Funds**  
**Balance Sheet**  
**June 30, 2019**

	Major Funds			Total
	Municipal Facilities and Equipment	Energy Savings Project	Nonmajor Governmental Funds	
<b>ASSETS</b>				
Cash and investments	\$ 644,722	\$ -	\$ 6,703,862	\$ 20,047,228
Cash with fiscal agent	-	4,754,582	-	4,768,379
Receivables:				
Accounts receivable - net	-	-	258,814	1,313,301
Interest receivable	-	-	-	34,275
Intergovernmental	-	-	23,009	23,009
Notes receivable	3,434,258	-	9,695	12,956,977
Due from other funds	-	-	-	262,879
Prepaid items	-	-	4,313	8,529
Other assets	-	-	17,976	17,976
Advances to other governments	-	-	-	6,901,505
<b>Total Assets</b>	<b>\$ 4,078,980</b>	<b>\$ 4,754,582</b>	<b>\$ 7,017,669</b>	<b>\$ 46,334,058</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>				
<b>Liabilities:</b>				
Accounts payable	\$ 7,971	\$ -	\$ 242,276	\$ 815,918
Unearned revenues	-	-	30,448	54,197
Due to other funds	-	-	261,624	261,624
Refundable deposits	-	-	37,335	83,277
<b>Total Liabilities</b>	<b>7,971</b>	<b>-</b>	<b>571,683</b>	<b>1,215,016</b>
<b>Deferred Inflows of Resources:</b>				
Unavailable loan programs & revenue	3,434,258	-	-	11,338,387
<b>Fund Balances:</b>				
Nonspendable:				
Prepaid items	-	-	4,313	8,529
Notes receivable	-	-	9,695	9,695
Restricted:				
Debt service	-	-	63,506	63,506
Special projects and programs	636,751	4,754,582	6,395,747	26,573,404
Unassigned (Deficit)	-	-	(27,275)	7,125,521
<b>Total Fund Balances</b>	<b>636,751</b>	<b>4,754,582</b>	<b>6,445,986</b>	<b>33,780,655</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b>\$ 4,078,980</b>	<b>\$ 4,754,582</b>	<b>\$ 7,017,669</b>	<b>\$ 46,334,058</b>

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# City of Suisun City

## Reconciliation of the Government Funds Balance Sheet to the Government-Wide Statement of Net Position

June 30, 2019

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**Total Fund Balances - Total Governmental Funds** \$ 33,780,655

Amounts reported for governmental activities in the Statement of Net Position were different because:

Capital assets used in governmental activities were not current financial resources. Therefore, they were not reported in the Governmental Funds Balance Sheet. The capital assets were adjusted as follows:

Capital assets	254,779,769
Less: accumulated depreciation	(121,099,497)
Total Capital Assets	<u>133,680,272</u>

Internal service funds are used by management to charge the costs of vehicle maintenance and various insurance costs to individual funds. The assets and liabilities of the internal service funds are included in the governmental activities in the Statement of Net Position. 2,460,080

Contributions made to pension plans will not be included in the calculation of the City's net pension liability of the plan year included in this report and have been deferred and reported as deferred outflows of resources. 5,115,752

The difference between projected and actual earnings from pension plan assets is not included in the plan's actuarial study until the next fiscal year and are reported as deferred inflows of resources in the Statement of Net Position. (871,076)

Deferred outflows of resources include amounts that will not be included in the calculation of the City's total OPEB liability of the plan year included in this report such as current fiscal year contributions as recorded in the fund statements. 224,348

Liabilities were reported for certain revenues that were not available to pay current period expenditures and were reported as unearned in the fund statements. 11,338,387

Long-term liabilities were not due and payable in the current period. Therefore, they were not reported in the Governmental Funds Balance Sheet. The long-term liabilities were adjusted as follows:

Long-term debt	(7,906,983)
Compensated absences	(647,701)
Settlement obligation payable	(1,354,978)
Net pension liability	(18,188,806)
Total OPEB liability	<u>(3,374,307)</u>
Total Long-Term Liabilities	<u>(31,472,775)</u>

**Net Position of Governmental Activities** \$ 154,255,643

The accompanying notes are an integral part of these financial statements.

# City of Suisun City

## Governmental Funds

### Statement of Revenues, Expenditures and Changes in Fund Balances

For the year ended June 30, 2019

	Major Funds			
	General Fund	Off-site Street Improvement	Housing Authority Special Revenue	Housing Authority Choice Vouchers
<b>REVENUES</b>				
Taxes:				
Property taxes	\$ 2,318,741	\$ -	\$ -	\$ -
Transient occupancy tax	381,156	-	-	-
Sales taxes	4,470,667	-	-	-
License and permits	1,370,359	-	-	-
Fines and forfeitures	495,634	-	1,160	-
Intergovernmental	2,641,997	-	-	2,846,829
Special assessments	-	-	-	-
Charges for services	2,822,659	76,813	391,993	-
Investment earnings	180,893	124,273	74,818	647
Other revenues	31,029	-	389,977	-
<b>Total Revenues</b>	<b>14,713,135</b>	<b>201,086</b>	<b>857,948</b>	<b>2,847,476</b>
<b>EXPENDITURES</b>				
Current:				
General government	2,186,593	-	373,127	2,771,962
Public safety	7,407,289	-	-	-
Public works	494,142	15,837	-	-
Highways and streets	-	-	-	-
Building services	389,886	-	-	-
Culture and recreation	1,554,416	-	-	-
Community development	504,745	-	297,895	-
Capital outlay	40,215	-	-	-
Debt service:				
Principal	169,339	-	-	-
Interest and fiscal charges	-	-	-	-
<b>Total Expenditures</b>	<b>12,746,625</b>	<b>15,837</b>	<b>671,022</b>	<b>2,771,962</b>
Excess (Deficiency) of Revenues over Expenditures	1,966,510	185,249	186,926	75,514
<b>OTHER FINANCING SOURCES (USES)</b>				
Issuance of capital lease	-	-	-	-
Proceeds from sale of capital assets	73,796	-	44,469	-
Transfers in	1,979,886	-	3,150	-
Transfers out	(805,558)	(258)	(65,000)	-
<b>Total Other Financing Sources (Uses)</b>	<b>1,248,124</b>	<b>(258)</b>	<b>(17,381)</b>	<b>-</b>
Net Change in Fund Balances	3,214,634	184,991	169,545	75,514
Fund Balances Beginning	3,941,931	4,288,842	10,081,533	(13,654)
Fund Balances Ending	\$ 7,156,565	\$ 4,473,833	\$ 10,251,078	\$ 61,860

Cont'd

The accompanying notes are an integral part of these financial statements.



**City of Suisun City**  
**Governmental Funds**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**For the year ended June 30, 2019**

	Major Funds			Total
	Municipal Facilities and Equipment	Energy Savings Project	Nonmajor Governmental Funds	
<b>REVENUES</b>				
Taxes:				
Property taxes	\$ -	\$ -	\$ 435,662	\$ 2,754,403
Transient occupancy tax	-	-	-	381,156
Sales taxes	-	-	-	4,470,667
License and permits	-	-	-	1,370,359
Fines and forfeitures	-	-	61,730	558,524
Intergovernmental	500,000	-	2,436,863	8,425,689
Special assessments	-	-	2,243,748	2,243,748
Charges for services	-	-	631,476	3,922,941
Investment earnings	10,395	2,966	217,953	611,945
Other revenues	-	-	118,270	539,276
<b>Total Revenues</b>	<b>510,395</b>	<b>2,966</b>	<b>6,145,702</b>	<b>25,278,708</b>
<b>EXPENDITURES</b>				
Current:				
General government	79,624	-	315,310	5,726,616
Public safety	-	-	272,997	7,680,286
Public works	-	-	1,957,909	2,467,888
Highways and streets	-	-	1,459,896	1,459,896
Building services	-	-	-	389,886
Culture and recreation	-	-	2,063,400	3,617,816
Community development	-	-	96,135	898,775
Capital outlay	12,290	1,224,384	1,031,351	2,308,240
Debt service:				
Principal	-	-	670,582	839,921
Interest and fiscal charges	-	-	56,054	56,054
<b>Total Expenditures</b>	<b>91,914</b>	<b>1,224,384</b>	<b>7,923,634</b>	<b>25,445,378</b>
Excess (Deficiency) of Revenues over Expenditures	418,481	(1,221,418)	(1,777,932)	(166,670)
<b>OTHER FINANCING SOURCES (USES)</b>				
Issuance of capital lease	-	5,976,000	377,142	6,353,142
Proceeds from sale of capital assets	-	-	-	118,265
Transfers in	-	-	1,590,127	3,573,163
Transfers out	(354,710)	-	(2,493,837)	(3,719,363)
<b>Total Other Financing Sources (Uses)</b>	<b>(354,710)</b>	<b>5,976,000</b>	<b>(526,568)</b>	<b>6,325,207</b>
Net Change in Fund Balances	63,771	4,754,582	(2,304,500)	6,158,537
Fund Balances Beginning	572,980	-	8,750,486	27,622,118
Fund Balances Ending	\$ 636,751	\$ 4,754,582	\$ 6,445,986	\$ 33,780,655

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**City of Suisun City**  
**Reconciliation of the Governmental Funds Statement of Revenues,**  
**Expenditures and Changes in Fund Balances to the Government-Wide**  
**Statement of Activities Change in Net Position**  
**For the year ended June 30, 2019**

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<b>Net Change in Fund Balances - Total Governmental Funds</b>	\$ 6,158,537
Amounts reported for governmental activities in the Statement of Activities were different because:	
Governmental Funds report capital outlay as expenditures. However, in the Government-Wide Statement of Activities, the cost of those assets was allocated over their estimated useful lives as depreciation expense.	
Additions to capital assets from capital outlay	1,833,777
Depreciation expense (net of depreciation expense allocated to internal service funds)	(4,300,276)
The gains and losses from the disposal of long-lived assets such as capital assets is not a current economic resource and therefore is not reported in the fund statements but is reported in the Government-Wide Statement of Activities as a special item.	
	(153,239)
Internal service funds are used by management to charge the costs of vehicle maintenance, and various insurance costs to individual funds. The net revenue or (excess expenses) of the internal service funds is reported with government activities.	
	(362,055)
Certain revenues were recorded as deferred inflows of resources in the governmental funds because they did not meet the revenue recognition criteria of availability. However, they were included as revenue in the Government-Wide Statement of Activities under the full accrual basis.	
	(687,802)
Accruals of non-current items were reported in the Government-Wide Statement of Activities but they did not require the use of current financial resources and were not reported as expenditures in governmental funds.	
Compensated absences	(48,444)
In governmental funds, actual contributions to pension plans are reported as expenditures in the year incurred. However, in the Government-Wide Statement of Activities, only the current year pension expense as noted in the plans' valuation reports is reported as an expense, as adjusted for deferred inflows and outflows of resources.	
	(110,404)
In governmental funds, actual contributions to OPEB plans are reported as expenditures in the year incurred. However, in the Government-Wide Statement of Activities, only the current year pension expense as noted in the plans' valuation reports is reported as an expense, as adjusted for deferred inflows and outflows of resources.	
	(267,804)
The governmental funds report debt issuances as an other financing source, while repayment of debt principal is reported as an expenditure. The net effect of these differences in the treatment of long-term debt and related items is as follows:	
Principal payments on debt	839,921
Issuance of capital lease	(6,353,142)
	<u>(5,513,221)</u>
<b>Change in Net Position of Governmental Activities</b>	<u><u>\$ (3,450,931)</u></u>

The accompanying notes are an integral part of these financial statements.

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## **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.

## **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.

**City of Suisun City**  
**Proprietary Funds**  
**Internal Service Funds**  
**Statement of Net Position**  
**June 30, 2019**

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	Total Governmental Activities - Internal Service Funds
<b>ASSETS</b>	
Current assets:	
Cash and investments	\$ 1,779,506
Accounts receivable - net	16,128
Total current assets	<u>1,795,634</u>
Noncurrent assets:	
Capital assets - net	1,542,919
<b>Total Assets</b>	<u><u>\$ 3,338,553</u></u>
 <b>LIABILITIES</b>	
Current liabilities:	
Accounts payable	\$ 110,559
Due to other funds	1,255
Claims payable - current	344,996
Total current liabilities	<u>456,810</u>
Noncurrent liabilities:	
Claims payable	421,663
<b>Total Liabilities</b>	<u><u>\$ 878,473</u></u>
 <b>NET POSITION</b>	
Net investment in capital assets	\$ 1,542,919
Unrestricted	917,161
<b>Total Net Position</b>	<u><u>\$ 2,460,080</u></u>

The accompanying notes are an integral part of these financial statements.

**City of Suisun City**  
**Proprietary Funds**  
**Internal Service Funds**  
**Statement of Revenues, Expenses and Changes in Net Position**  
**For the year ended June 30, 2019**

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	Total Governmental Activities - Internal Service Funds
<b>OPERATING REVENUES</b>	
Charges to City departments	\$ 2,432,403
Other revenue	31,025
<b>Total operating revenues</b>	<u>2,463,428</u>
<b>OPERATING EXPENSES</b>	
Salaries and benefits	1,537,082
Services and supplies	878,702
Claims and settlements	498,059
Depreciation	121,935
<b>Total operating expenses</b>	<u>3,035,778</u>
Operating income (loss)	<u>(572,350)</u>
<b>NONOPERATING REVENUES(EXPENSES)</b>	
Investment income/(loss)	62,600
Gain (loss) on sales of assets	1,495
<b>Total nonoperating revenues(expenses)</b>	<u>64,095</u>
Income (loss)	(508,255)
Transfers in	<u>146,200</u>
Change in net position	(362,055)
Total net position - beginning	2,822,135
Total net position - ending	<u>\$ 2,460,080</u>

The accompanying notes are an integral part of these financial statements.

# City of Suisun City

## Proprietary Funds

### Internal Service Funds

#### Statement of Cash Flows

For the year ended June 30, 2019

	Total Governmental Activities - Internal Service Funds
<b>Cash flows from operating activities:</b>	
Cash received from customers and departments	\$ 2,489,370
Cash paid to suppliers	(849,055)
Cash paid for claims and settlements	(348,749)
Cash paid to employees	(1,537,082)
Net cash provided (used) by operating activities	<u>(245,516)</u>
<b>Cash flows from noncapital financing activities:</b>	
Interfund transactions	146,200
Net cash provided (used) by noncapital financing activities	<u>146,200</u>
<b>Cash flows from capital and related financing activities:</b>	
Purchase of capital assets	(1,028,208)
Sale of capital assets	1,495
Net cash provided (used) by capital and related financing activities	<u>(1,026,713)</u>
<b>Cash flows from investing activities:</b>	
Investment income (loss)	62,600
Net cash provided (used) by investing activities	<u>62,600</u>
Net increase (decrease) in cash and cash equivalents	(1,063,429)
Cash and cash equivalents - beginning	2,842,935
Cash and cash equivalents - ending	<u>\$ 1,779,506</u>
<b>Reconciliation of operating income to net cash provided (used) by operating activities:</b>	
Operating income (loss)	\$ (572,350)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:	
Depreciation	121,935
Change in operating assets and liabilities:	
Accounts receivables	(14,552)
Accounts payable	68,886
Due to other funds	1,255
Claims payable	149,310
Net cash provided (used) by operating activities	<u>\$ (245,516)</u>

The accompanying notes are an integral part of these financial statements.



## FIDUCIARY FUNDS

Fiduciary funds 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 government-wide financial statements, but are presented in separate Fiduciary Fund financial statements.

**City of Suisun City**  
**Fiduciary Funds**  
**Statement of Fiduciary Net Position**  
**June 30, 2019**

	RDA Obligation Retirement Private-Purpose Trust Fund	Agency Funds
<b>ASSETS</b>		
Current assets:		
Cash and investments	\$ 5,367,839	\$ 7,288,211
Cash with fiscal agent	888,630	12,363,042
Accounts receivable	-	2,247
Assessments receivable	-	1,594,083
Other assets	189,206	25,612
Total current assets	<u>6,445,675</u>	<u>21,273,195</u>
Noncurrent assets:		
Loans receivable - net	1,616,803	-
Restricted cash and investments	1,406,981	-
Nondepreciable capital assets	5,346,294	-
Total noncurrent assets	<u>8,370,078</u>	<u>-</u>
<b>Total Assets</b>	<u><u>\$ 14,815,753</u></u>	<u><u>\$ 21,273,195</u></u>
 <b>DEFERRED OUTFLOWS OF RESOURCES</b>		
Deferred charges from refunding	<u><u>\$ 480,455</u></u>	<u><u>\$ -</u></u>
 <b>LIABILITIES</b>		
Current liabilities:		
Accounts payable	\$ 8,887	\$ -
Accrued liabilities	25,349	-
Interest payable	729,947	-
Due to other agencies	-	21,273,195
Noncurrent liabilities due within one year	2,143,237	-
Total current liabilities	<u>2,907,420</u>	<u>21,273,195</u>
Noncurrent liabilities:		
Advances from other governments	10,335,763	-
Due in more than one year	44,425,118	-
<b>Total Liabilities</b>	<u><u>\$ 57,668,301</u></u>	<u><u>\$ 21,273,195</u></u>
 <b>NET POSITION</b>		
Net position (deficit) held in trust	<u><u>\$ (42,372,093)</u></u>	

The accompanying notes are an integral part of these financial statements.

**City of Suisun City**  
**Fiduciary Funds**  
**Statement of Changes in Fiduciary Net Position**  
**Private Purpose Trust Funds**  
**For the year ended June 30, 2019**

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	RDA Obligation Retirement Private-Purpose Trust Fund
<b>ADDITIONS</b>	
Tax increment revenues	\$ 6,369,384
Investment earnings	162,096
Other revenue	113,732
<b>Total additions</b>	<u>6,645,212</u>
<b>DEDUCTIONS</b>	
Program expenses	607,952
Debt service:	
Interest expense	1,928,372
<b>Total deductions</b>	<u>2,536,324</u>
Change in net position	4,108,888
Total net position - beginning	<u>(46,480,981)</u>
Total net position - ending	<u><u>\$ (42,372,093)</u></u>

The accompanying notes are an integral part of these financial statements.

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**NOTES TO FINANCIAL STATEMENTS**

**City of Suisun City**  
**Notes to the Basic Financial Statements**  
**June 30, 2019**

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

The basic financial statements of the City have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental agencies. The Governmental Accounting Standards Boards (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The more significant of the City's accounting policies are described below.

***A. Financial 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.

The financial reporting entity consists of (a) the primary government, the City, (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the primary government is not accountable, but for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. Financial accountability is defined as the appointment of a voting majority of the component unit's board, and either (a) the City has the ability to impose its will on the organization, or (b) there is a potential for the organization to provide a financial benefit to or impose a financial burden on the City.

**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 required.

**Housing Authority of City of Suisun City** was established on November 26, 1968. The Authority manages and administers the U.S. Department of Housing and Urban Development, Housing Choice Voucher Program to aid low-income families in obtaining decent, safe and sanitary housing. This entity is a blended component because the governing body of it and the City are substantively the same and management of the City has operational responsibility for the Authority. 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**  
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***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. Fund Financial Statements***

**GOVERNMENTAL 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 city-wide.

**City of Suisun City**  
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**Housing Authority Special Revenue Fund**

This fund is used to account for the use of housing assets from the former Redevelopment Agency and revenues received from tenants and loan repayments.

**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.

**Energy Savings Project**

This fund accounts for the equipment lease issuance expended on energy savings equipment throughout the City.

Additionally, the City reports the following nonmajor fund types of governmental funds:

**Special Revenue Funds**

Special revenue funds account for and report the proceeds of specific revenue sources that are restricted, committed or assigned to specific purposes other than debt service or capital projects.

**Capital Project Funds**

Capital project funds account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets in governmental funds.

**Debt Service Funds**

Debt service funds account for the accumulation of resources for, and payment on, long-term liabilities principal and interest.

**PROPRIETARY FUNDS**

In the fund financial statements, proprietary funds are presented using the accrual basis of accounting. Revenues are recognized when they are earned and expenses are recognized when the related goods or services are delivered. In the fund financial statements, proprietary funds are presented using the “economic resources measurement focus”. This means all assets, deferred outflows of resources, liabilities (whether current or noncurrent) and deferred inflows of resources associated with their activities are included on their balance sheets. Proprietary fund type operating statements present increases (revenues) and decreases (expenses) in total net position.

Proprietary fund operating revenues, such as charges for services, result from exchange transactions associated with principal activity of the fund. Exchange transactions are those in which each party receives and gives up essentially equal value. Non-operating revenues, such as subsidies, taxes, and investment earnings result from nonexchange transactions or ancillary activities. Amounts paid to acquire capital assets are capitalized as assets in the internal service funds financial statements.

The City’s internal service funds are proprietary funds. Internal service funds account for charges to City departments for services provided, on a cost reimbursement basis.



**City of Suisun City**  
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The City reported the following internal service funds in the accompanying financial statements:

**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).

**FIDUCIARY FUNDS**

**Private Purpose Trust Funds**

Private Purpose Trust Funds account for resources held for other individuals and entities in a manner similar to private enterprise. The RDA Obligation Retirement Private-Purpose Trust Fund accounts for the dissolution of the Redevelopment Agency (RDA), which includes the property tax revenues received and used to pay required payments on existing bonds, other obligations, and pass-through payments to local governments.

**Agency Funds**

Agency Funds account for assets held by the City in a purely custodial capacity. Since agency funds are custodial in nature, they do not involve the measurement of results of operations and are not presented in the government-wide financial statements. The City maintains agency funds are used to account for fees, forfeitures, donations, reserves, sales, bond issuances, grants, and other various activities on behalf of others. Agency funds held by the City are described in further detail in the Agency Funds supplementary information section, as noted in the table of contents.

***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

**City of Suisun City**  
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recognized as expenditures to the extent they have matured. Governmental capital asset acquisitions are reported as expenditures in governmental funds. Issuance 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 nonoperating 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. Cash and Investments***

Deposit and Investment Risk Disclosures - In accordance with GASB Statement No. 40, *Deposit and Investment Disclosures* (Amendment of GASB Statement No. 3), certain disclosure requirements, if applicable, for Deposits and Investment Risks in the following areas:

- Interest Rate Risk
- Credit Risk
  - Overall
  - Custodial Credit Risk
  - Concentrations of Credit Risk
- Foreign Currency Risk

Other disclosures are specified including use of certain methods to present deposits and investments, highly sensitive investments, credit quality at year-end and other disclosures.

The City participates in an investment pool managed by the State of California titled Local Agency Investment Fund (LAIF), which has invested a portion of the pool funds in Structured Notes and Asset Backed Securities. LAIF's investments are subject to credit risk with the full faith and credit of the State of California collateralizing these investments. In addition, these Structured Notes and Asset-Backed Securities are subject to market risk as to change in interest rates.

Since 2005, the City has worked with PFM to safely invest City's funds according to its long-term strategy. The City's investment strategy is to protect the City's assets, to ensure sufficient liquidity, and to attain a better than average market rate of return throughout budgetary and economic cycles. The portfolio is managed according to the City's Investment Policy and a zero to five-year liquidity strategy.

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Investments are recorded at fair value in accordance with GASB Statement No. 72, *Fair Value Measurement and Application*. Accordingly, the change in fair value of investments is recognized as an increase or decrease to investment assets and investment income.

Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction. In determining this amount, three valuation techniques are available:

- Market approach - This approach uses prices generated for identical or similar assets or liabilities. The most common example is an investment in a public security traded in an active exchange such as the NYSE.
- Cost approach - This technique determines the amount required to replace the current asset. This approach may be ideal for valuing donations of capital assets or historical treasures.
- Income approach - This approach converts future amounts (such as cash flows) into a current discounted amount.

Each of these valuation techniques requires inputs to calculate a fair value. Observable inputs have been maximized in fair value measures, and unobservable inputs have been minimized.

**G. Interfund Receivables and Payables**

Items classified as interfund receivables/payables are referred to as “advances to/advances from other funds” or as “due to/from other funds”. Due to/from other funds include short-term lending/borrowing transactions between funds. This classification also includes the current portion of an advance to or from another fund. Advances to/advances from other funds represents non-current portions of any long-term lending/borrowing transactions between funds.

**H. Receivables**

In the government-wide statements, receivables consist of all revenues earned at year-end and not yet received. Major receivable balances for the governmental activities include property taxes, sales and use taxes, transient taxes, franchise taxes, intergovernmental subventions, interest earnings, and expense reimbursements.

In the fund financial statements, material receivables in governmental funds include revenue accruals such as property tax, sales tax, transient tax, franchise tax, and intergovernmental subventions since they are usually both measurable and available. Non-exchange transactions collectible but not available, such as property tax, are deferred in the fund financial statements in accordance with the modified accrual basis, but not deferred in the government-wide financial statements in accordance with the accrual basis.

The City’s experience is that all accounts receivable are collectible; therefore an allowance for doubtful accounts is unnecessary.

**I. Loans/Notes Receivable**

Under the City’s housing assistance program, loans are made to qualified individuals and businesses within prescribed project areas for the purpose of housing acquisition, housing rehabilitation and/or economic development. The majority of these loans are on a deferred payback program. Repayments of the outstanding loans are applied to the principal balance of the loan receivable. These long-term loans are carried as assets of the Governmental funds making loans and are not available financial resources. The long-term portion of loans receivable has been offset by *deferred inflows of resources* in the accompanying financial statements, as applicable.

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***J. Prepaid Assets***

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.

***K. 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 acquisition value. 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.

All capital assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Contributed capital assets are valued based on the acquisition value.

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

***L. Deferred Outflows/Deferred Inflows***

A deferred outflow of resources is defined as a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expenses/expenditure) until then. A deferred inflow of resources is defined as an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenues) until that time.

When applicable, unamortized portions of the gain and loss on refunding debt are reported as deferred inflows and deferred outflows of resources, respectively. Deferred outflows and inflows of resources are reported for the changes related to benefit plans. In addition, when an asset is recorded in governmental fund financial statements but the revenue is not available, a deferred inflow of resources is reported until such time as the revenue becomes available.

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***M. Interest Payable***

In the government-wide financial statements, interest payable on long-term debt is recognized as an incurred liability for governmental fund types. The City has not allocated the interest on long-term debt to departments.

In the fund financial statements, governmental fund types do not recognize the interest payable when the liability is incurred. Interest on long-term debt is recorded in the fund statements when payment is made.

***N. Claims Payable***

The City records a liability to reflect an actuarial estimate of ultimate uninsured losses for general liability claims. The estimated liability for these claims include "incurred but not reported" (IBNR) claims. There is no fixed payment schedule to pay these liabilities.

***O. 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). 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. A summary of the changes in compensated absences can be found in Note 6.

***P. Long-Term Debt***

The accounting treatment of long-term debt depends on whether the assets are used in governmental fund operations or proprietary fund operations and whether they are reported in the government-wide or fund financial statements.

All long-term debt to be repaid from governmental resources is reported as liabilities in the government-wide statements. Long-term debt for governmental funds is not reported as liabilities in the fund financial statements. The debt issuances are reported as revenue and payment of principal and interest reported as expenditures. Long-term debt for proprietary funds is reported in the fund statements similar to as it is reported in the government-wide statements. Debt issuances are reported as liabilities and payments are reported as reductions to the liability and as interest expense.

***Q. Benefit Plans***

**Pensions**

For purposes of measuring the net pension liability and deferred outflows/inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the City's California Public Employees' Retirement System (CalPERS) plan (the Plan) and additions to/deductions from the Plan's fiduciary net position have been determined on the same basis as they are reported by CalPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

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GASB Statement No. 68, *Accounting and Financial Reporting for Pensions - an amendment of GASB Statement No. 27* (GASB Statement No. 68) requires that the reported results must pertain to liability and asset information within certain defined timeframes. For this period, the following timeframes are used for the City’s pension plans:

Valuation Date (VD) .....June 30, 2017  
Measurement Date (MD) .....June 30, 2018  
Measurement Period (MP) .....July 1, 2017 to June 30, 2018

**Other Postemployment Benefits Other Than Pensions (OPEB)**

For purposes of measuring the total OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense information about the City’s Retiree Benefits Plan (the OPEB Plan) and additions to/deductions are based on when they are due and payable in accordance with benefit terms for the measurement period included in the OPEB plan’s actuarial reports.

Valuation Date (VD) .....June 30, 2018  
Measurement Date (MD) .....June 30, 2019  
Measurement Period (MP) .....July 1, 2018 to June 30, 2019

**R. Fund Balances**

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 and inventories.

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 balances 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 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**  
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**S. Net Position**

In the government-wide financial statements, net position is classified in the following categories:

**Net Investment in Capital Assets**

This amount consists of capital assets net of accumulated depreciation and reduced by outstanding debt that is attributed to the acquisition, construction, or improvement of the assets. In addition, deferred outflows of resources and deferred inflows of resources that are attributable to the acquisition, construction, or improvement of those assets or related debt also are included in the net investment in capital assets component of net position. As of June 30, 2019, capital assets net of accumulated depreciation totaling \$135,223,191 was reduced by related debt of \$7,906,983.

**Restricted Net Position**

This amount is restricted by external creditors, grantors, contributors, or laws or regulations of other governments. Certain proceeds from debt and loans are reported as restricted net position because their use is limited by applicable debt or other covenants.

**Unrestricted Net Position**

This amount is all net position that does not meet the definition of "net investment in capital assets" or "restricted net position."

The detail of amounts reported for each of the above defined net position categories is reported in the government-wide Statement of Net 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.

**T. Interfund Transactions**

Interfund services provided and used are accounted for as revenue, expenditures or expenses, as appropriate. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund are recorded as expenditures/expenses in the reimbursed fund. Interfund transactions, except for interfund services provided and used and reimbursements, are reported as transfers.

**U. 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.

**V. Budgeting Practices**

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

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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.

***W. Unearned Revenue***

Unearned revenue arises when assets are received before revenue recognition criteria have been satisfied. Grants and entitlements received before eligibility requirements are met are recorded as unearned revenue. In the governmental fund financial statements, receivables associated with non-exchange transactions that will not be collected within the availability period have been recorded as deferred inflows of resources.

***X. Use of Estimates***

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

***Y. Implemented New GASB Pronouncements***

***GASB Statement No. 83, Certain Asset Retirement Obligations***

This Statement addresses accounting and financial reporting for certain asset retirement obligations (AROs). An ARO is a legally enforceable liability associated with the retirement of a tangible capital asset. A government that has legal obligations to perform future asset retirement activities related to its tangible capital assets should recognize a liability based on the guidance in this Statement. As of June 30, 2019, this Statement did not have an impact on the City's financial statements.

***GASB Statement No. 88, Certain Disclosures Related to Debt, Including Direct Borrowings and Direct Placements***

This Statement addresses additional information to be disclosed in the notes to the financial statements regarding debt, including unused lines of credit; assets pledged as collateral for the debt; and terms specified in debt agreements related to significant events of default with finance-related consequences, significant termination events with finance-related consequences, and significant subjective acceleration clauses. As of June 30, 2019, the City added additional debt disclosure as described in Note 6.



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**Z. Upcoming New Accounting Pronouncements**

**GASB Statement No. 84, *Fiduciary Activities***

The objective of this Statement is to improve guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported. This Statement establishes criteria for identifying fiduciary activities of all state and local governments. The focus of the criteria generally is on (1) whether a government is controlling the assets of the fiduciary activity and (2) the beneficiaries with whom a fiduciary relationship exists. Separate criteria are included to identify fiduciary component units and postemployment benefit arrangements that are fiduciary activities. The requirements of this Statement are effective for financial statements for periods beginning after December 15, 2018. Earlier application is encouraged. The City is in the process of determining the impact this Statement will have on the financial statements.

**GASB issued Statement No. 87, *Leases***

The objective of this statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities. The requirements of this Statement are effective for financial statements for periods beginning after December 15, 2019. Earlier application is encouraged. The City is in the process of determining the impact this Statement will have on the financial statements.

**GASB Statement No. 89, *Accounting for Interest Cost Incurred Before the End of the Construction Period***

This Statement addresses interest costs incurred before the end of a construction period be recognized as an expense in the period in which the cost is incurred for financial statements prepared using the economic resources measurement focus. As a result, interest cost incurred before the end of a construction period will not be included in the historical cost of a capital asset reported in a business-type activity or enterprise fund. The requirements of this Statement are effective for financial statements for periods beginning after December 15, 2019. Earlier application is encouraged. The City doesn't believe this statement will have a significant impact on the City's financial statements.

**GASB Statement No. 90, *Majority Equity Interests - an Amendment of GASB Statements No. 14 and No. 61***

The objectives of this Statement are to improve the consistency and comparability of reporting a government's majority equity interest in a legally separate organization and to improve the relevance of financial statement information for certain component units. This Statement also requires that a component unit in which a government has 100 percent equity interest account for its assets, deferred outflows of resources, liabilities, and deferred inflows of resources at acquisition value at the date the government acquired a 100 percent equity interest in the component unit. The requirements of this Statement are effective for financial statements for periods beginning after December 15, 2018. The requirements should be applied retroactively, except for the provisions related to (1) reporting a majority equity interest in a component unit and (2) reporting a component unit if the government acquires a 100 percent equity interest. Those provisions should be applied on a

**City of Suisun City**  
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prospective basis. The City doesn't believe this statement will have a significant impact on the City's financial statements.

**GASB Statement No. 91, Conduit Debt Obligations**

The objectives of this Statement are to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. This Statement also clarifies the existing definition of a conduit debt obligation; establishing that a conduit debt obligation is not a liability of the issuer; establishing standards for accounting and financial reporting of additional commitment and voluntary commitments extended by issuers and arrangements associated with the debt obligations; and improving required note disclosures. The requirements of this Statement are effective for financial statements for periods beginning after December 15, 2020. Earlier application is encouraged. The City is in the process of determining the impact this Statement will have on the financial statements.

**NOTE 2 - CASH AND INVESTMENTS**

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. As of June 30, 2019, cash and investments were reported in the financial statements as follows:

City cash and investments in primary government:	
Cash and investments	\$ 21,826,734
Cash with fiscal agent	<u>4,768,379</u>
Total City cash and investments in primary government	<u>26,595,113</u>
City cash and investments in trust funds (separate statement):	
Cash and investments	5,367,839
Cash with fiscal agent	888,630
Restricted cash and investments	<u>1,406,981</u>
Total trust funds cash and investments	<u>7,663,450</u>
City cash and investments in agency funds (separate statement):	
Cash and investments	7,288,211
Cash with fiscal agent	<u>12,363,042</u>
Total fiduciary funds cash and investments	<u>19,651,253</u>
Total cash and investments	<u>\$ 53,909,816</u>

**A. Cash Deposits**

The California Government Code requires California banks and savings and loan associations to secure the City's cash deposits by pledging securities as collateral. This Code states that collateral pledged in this manner shall have the effect of perfecting a security interest and places the City ahead of general creditors of the institution.

The market value of pledged securities must equal at least 110 percent of the City's cash deposits. California law also allows institutions to secure City deposits by pledging first trust deed mortgage notes that have a value of 150 percent of the City's total cash deposits. The City has waived the collateral requirements for cash deposits which are fully insured to \$250,000 by the Federal Deposit Insurance Corporation (FDIC). The bank balances before reconciling items totaled \$11,772,840 at June 30, 2019 and could be different from carrying

**City of Suisun City**  
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amounts due to deposits in transit and outstanding checks. The amount uninsured was \$11,365,499 which was collateralized by securities held by pledging financial institutions.

**B. Fair Value Measurements**

GASB 72 established a hierarchy of inputs to the valuation techniques above. This hierarchy has three levels:

- Level 1 inputs are quoted prices in active markets for identical assets or liabilities.
- Level 2 inputs are quoted market prices for similar assets or liabilities, quoted prices for identical or similar assets or liabilities in markets that are not active, or other than quoted prices that are not observable
- Level 3 inputs are unobservable inputs, such as a property valuation or an appraisal.

**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 investments, 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 and addresses interest rate risk, credit risk and concentration of credit risk. This table does not address investments of debt issuances 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.

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

<u>Authorized Investment Type</u>	<u>Maximum Maturity</u>	<u>Minimum Credit Quality</u>	<u>Maximum Percentage of Portfolio</u>	<u>Maximum Investment in One Issuer</u>
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-1	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.

**City of Suisun City**  
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The table also identifies certain provisions of these debt agreements:

<u>Authorized Investment Type</u>	<u>Maximum Maturity</u>	<u>Credit Quality</u>
Federal Securities	No Limit	N/A
U.S. Government Obligations	No Limit	N/A
U.S. Government Sponsored Securities	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-1
State Obligations:		
General Obligation	N/A	A
General Short-Term Obligation	No Limit	A-1
Special Revenue Bond	No Limit	AA
Federal Funds	360 days	A-1
Repurchase Agreements	30 Days	A
Local Agency Investment Funds	N/A	N/A

**E. Risk Disclosures**

**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:

<u>Investment Type</u>	<u>12 Months or Less</u>	<u>13 to 24 Months</u>	<u>25 to 36 Months</u>	<u>37 to 48 Months</u>	<u>49 to 60 Months</u>	<u>Total</u>	<u>Fair Value Input Levels</u>
U.S. Treasury Notes	\$ 833,242	\$2,027,927	\$3,671,962	\$3,733,231	\$1,000,616	\$11,266,978	Level 1
Federal Agency Securities	2,710,879	2,697,988	865,529	309,309	1,263,072	7,846,777	Level 1
Commercial Paper	1,174,712	-	-	-	-	1,174,712	Level 2
Local Agency Investment Funds	5,330,359	-	-	-	-	5,330,359	N/A
Money Market Mutual Funds	17,512,147	-	-	-	-	17,512,147	Level 1
<b>Total Investments</b>	<b>\$27,561,339</b>	<b>\$4,725,915</b>	<b>\$4,537,491</b>	<b>\$4,042,540</b>	<b>\$2,263,688</b>	<b>43,130,973</b>	
Cash in Banks and On Hand						<u>10,778,843</u>	
<b>Total Cash and Investments</b>						<u><b>\$53,909,816</b></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

**City of Suisun City**  
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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, 2019, these investments had an average maturity date of less than one year.

**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, 2019, for all U.S. Treasury Notes and Federal Agency Securities are AA+ as provided by Standard and Poor’s investment rating system. Money Market Mutual Funds were rated A-1 by Standard and Poor’s investment rating system. The Local Agency Investment Funds were not rated as of June 30, 2019.

**Concentrations 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. As of June 30, 2019, the City had invested \$4,754,582, \$5,330,359, \$12,358,967, and \$19,479,333 in Sterling National Bank Municipal Money Market, Local Agency Investment Fund, US Bank Global Corporate Trust Money Market and Public Financial Management, respectively, which exceeded five percent of total investments.

**Custodial Credit Risk**

Custodial credit risk is the risk that in the event of a bank failure, the City’s deposits may not be returned to it. The City does not have a policy for custodial credit risk for deposits. However, the California Government code requires that a financial institution secure deposits made by State or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under State law (unless so waived by the governmental unit). The market value of the pledged securities in the collateral pool must equal at least 110 percent of the total amount deposited by the public agencies. California law also allows financial institutions to secure public deposits by pledging first trust deed mortgage notes having a value of 150 percent of the secured public deposits and letters of credit issued by the Federal Home Loan Bank of San Francisco having a value of 105 percent of the secured deposits.

**NOTE 3 - INTERFUND TRANSACTIONS**

**A. Interfund Receivables and Payables**

Current interfund balances arise in the normal course of business and are expected to be repaid shortly after the end of the fiscal year. As of June 30, 2019, interfund receivables and payables consisted of the following:

<u>Due to</u>	<u>Due From</u>	<u>Amount</u>
General Fund	Non-Major Governmental Funds	261,624
General Fund	Internal Service Funds	<u>1,255</u>
		<u>\$262,879</u>

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**B. Transfers In/Out**

The City utilizes interfund transactions to account for funding received by the General Fund or other funds, which is then distributed to the other funds for special uses, such as payment of debt or capital project and to supplement other funding sources. With Council approval, resources may be transferred from one City fund to another. Transfers between funds during the fiscal year ended June 30, 2019 were as follows:

<u>Fund Making Transfer</u>	<u>Fund Receiving Transfers</u>	Amount <u>Transferred</u>
General Fund	Non-Major Governmental Funds	659,358
General Fund	Internal Service Funds	146,200
Off-site Street Improvement Funds	Non-Major Governmental Funds	258
Housing Authority Special Revenue	General Fund	65,000
Municipal Facilities and Equipment Fund	Non-Major Governmental Funds	48,000
Municipal Facilities and Equipment Fund	General Fund	306,710
Non-Major Governmental Funds	General Fund	1,608,176
Non-Major Governmental Funds	Housing Authority Special Revenue	3,150
Non-Major Governmental Funds	Non-Major Governmental Funds	882,511
		<u>\$3,719,363</u>

**NOTE 4 - NOTES RECEIVABLE**

Notes receivable, including accrued interest, comprised balances from the following programs as of June 30, 2019:

<u>Description</u>	<u>Amount</u>
Bay Homes Development Corporation	\$ 1,609,708
Cottonwood Creek Housing Association, LP	6,645,442
First Time Home Buyer Programs	1,257,874
Park Development Loans	9,695
Reimbursement from Successor Agency	3,434,258
Total Governmental Funds	<u>12,956,977</u>
Solano County-Library Construction-Principal	1,023,891
Solano County-Library Construction-Interest	108,491
Main Street West Developers	440,927
CDBG Loans	43,494
Total Successor Agency	<u>1,616,803</u>
Total Notes Receivable	<u>\$ 14,573,780</u>



**City of Suisun City**  
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The following information summarizes the details of significant notes receivable reported in the governmental funds:

**Bay Homes Development Corporation**

The note receivable of \$1,609,708 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, 2019. All outstanding balance and accrued but unpaid interest is due and payable on June 21, 2026.

**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, 2019 consists of a note from the sale of land valued at \$1,800,000 and cash advances of \$4,845,442. Due to the dissolution of the former Redevelopment Agency, the Successor Agency has assigned this agreement to the Housing Authority and the note is accounted for in the Housing Authority Special Revenue Fund.

**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, 2019, the aggregate outstanding balance of loans under this program was \$1,257,874. Due to the dissolution of the former Redevelopment Agency, the Successor Agency has assigned this agreement to the Housing Authority.

**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) was \$6,168,318. A payment schedule was approved by the Successor Agency's Oversight Board, which consists 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.

**City of Suisun City**  
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**NOTE 5 - CAPITAL ASSETS**

Capital assets activity for the year ended June 30, 2019 was as follows:

	Balance July 1, 2018	Additions	Deletions/ Adjustments	Balance June 30, 2019
<b>Governmental Activities</b>				
<b>Non-depreciable:</b>				
Land	\$ 46,529,908	\$ -	\$ (135,895)	\$ 46,394,013
Construction in Progress	280,923	1,323,703	(37,551)	1,567,075
Total Non-Depreciable	46,810,831	1,323,703	(173,446)	47,961,088
<b>Depreciable:</b>				
Buildings	29,966,360	-	-	29,966,360
Buildings and improvements	14,191,723	123,314	-	14,315,037
Equipment	6,452,891	424,311	(197,781)	6,679,421
Infrastructure	47,550,941	-	-	47,550,941
Streets-Pavement System	108,306,922	-	-	108,306,922
Total Depreciable	206,468,837	547,625	(197,781)	206,818,681
<b>Less Accumulated Depreciation for:</b>				
Buildings	(11,724,107)	(598,307)	-	(12,322,414)
Buildings and improvements	(11,418,499)	(661,199)	-	(12,079,698)
Equipment	(4,357,135)	(365,778)	180,437	(4,542,476)
Infrastructure	(25,684,102)	(978,065)	-	(26,662,167)
Streets-Pavement System	(63,795,815)	(1,696,927)	-	(65,492,742)
Total Accumulated Depreciation	(116,979,658)	(4,300,276)	180,437	(121,099,497)
Total Depreciable Capital Assets - Net	89,489,179	(3,752,651)	(17,344)	85,719,184
Total Governmental Capital Assets	136,300,010	(2,428,948)	(190,790)	133,680,272
<b>Internal Service Funds</b>				
Construction in Progress	-	453,395	-	453,395
Vehicle, Machines and Equipment	3,093,120	574,813	(353,218)	3,314,715
Accumulated Depreciation	(2,456,474)	(121,935)	353,218	(2,225,191)
Total Internal Service Funds - Net	636,646	906,273	-	1,542,919
<b>Total Capital Assets - Net</b>	<b>\$ 136,936,656</b>	<b>\$ (1,522,675)</b>	<b>\$ (190,790)</b>	<b>\$ 135,223,191</b>

Depreciation expense was charged to governmental activities as follows:

General Government	\$ 2,397
Public Safety	141,608
Public Works	640,316
Highways and Streets	2,035,446
Building Services	614,623
Culture and Recreation	566,881
Community Development	299,005
Internal Service Funds	121,935
Total depreciation expense	<u>\$ 4,422,211</u>



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**NOTE 6 - NONCURRENT LIABILITIES**

**A. City Noncurrent Liabilities**

The City's noncurrent liabilities consisted of the following as of June 30, 2019:

<i>City of Suisun City</i>	Beginning Balance	Additions	Deletions	Ending Balance	Due Within One Year
Long-term Debt:					
North Bay Aqueduct due 7/1/36	\$ 1,373,775	\$ -	\$ 77,740	\$ 1,296,035	\$ 77,740
General Obligation Bonds Highway 12 Expansion 5.0%-5.2%, due 2/1/19	325,000	-	325,000	-	-
Capital Lease Liabilities	501,475	6,353,142	243,669	6,610,948	366,913
Subtotal Long-term Debt	2,200,250	6,353,142	646,409	7,906,983	444,653
Settlement Liability Payable	1,548,490	-	193,512	1,354,978	193,511
Claims Payable	617,349	494,092	344,782	766,659	344,996
Net Pension Liabilities	18,539,577	7,118,200	7,468,971	18,188,806	-
Total OPEB Liability	2,882,155	564,007	71,855	3,374,307	-
Compensated Absences	599,257	897,112	848,668	647,701	647,701
Total Noncurrent Liabilities - City of Suisun City	<u>\$26,387,078</u>	<u>\$15,426,553</u>	<u>\$ 9,574,197</u>	<u>\$32,239,434</u>	<u>\$1,630,861</u>

The Highway 12 Bond debt service fund provides payments for the general obligation bonds highway 12 expansion. The North Bay Aqueduct debt service fund provides payments for the North Bay Aqueduct loan. The Vehicles and RIMS System debt service fund provides payments for the capital leases. The General Fund and the Downtown-Marina Property Management special revenue fund provides payments for the Settlement liability payable. Compensated absences, net pension liabilities, and net postemployment benefits are paid by the General Fund.

**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.

**Bonds 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. During fiscal year ending June 30, 2019, the City paid off the remaining balance of the Bonds.

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**Capital Lease Liabilities**

In fiscal year 2015-16, the City entered into a five-year capital lease agreement to purchase police vehicles in the amount of \$736,843. The lease is payable in monthly installments of \$14,073, including interest at 4.7%, through September 27, 2020. The remaining assets under the lease had a total cost of \$699,261 with a net book value of \$279,704 as of June 30, 2019.

In fiscal year 2016-17, the City entered into a five-year capital lease agreement to purchase 2 Ford vehicles, an Escape and a Police Interceptor, in the amount of \$81,692. The lease is payable in quarterly installments of \$4,749, including interest at 5.45%, through April 14, 2021. The remaining assets under the lease had a total cost of \$81,147 with a net book value of \$48,688 as of June 30, 2019.

In fiscal year 2017-18, the City entered into a five-year capital lease agreement to purchase 2 Ford police Interceptors, in the amount of \$99,298. The lease is payable in quarterly installments of \$5,629, including interest at 5.45%, through November 2, 2022. The remaining assets under the lease had a total cost of \$99,298 with a net book value of \$79,438 as of June 30, 2019.

In fiscal year 2018-19, the City entered into a twenty-year capital lease agreement with Sterling National Bank to purchase solar power generation, LED lighting, HVAC replacements, street/traffic lighting and sports lighting, in the amount of \$5,976,000. The lease is payable in yearly installments ranging from \$301,934 to \$669,244, including interest of 3.923%, through December 1, 2038. The City is still in process of receiving and setting up the assets related to the capital lease. As of June 30, 2019, the City had \$1,187,890 in construction in progress related to this capital lease.

In fiscal year 2018-19, the City entered into a seven-year capital lease agreement with Sun Ridge Systems, Inc to purchase Sun Ridge computer software to be used by the City, in the amount of \$377,142. The lease is payable in yearly installments of \$60,342, including interest of 4%, through October 4, 2024. The remaining assets under the lease had a total cost of \$393,777 with a net book value of \$393,777.

**Long-Term Debt Service Requirements**

The annual debt service requirements on long-term debt is as follows:

Year Ending			
June 30,	Principal	Interest	Total
2020	\$ 444,653	\$ 252,813	\$ 697,466
2021	283,910	239,839	523,749
2022	241,039	234,941	475,980
2023	258,330	230,377	488,707
2024	261,856	225,613	487,469
2025-2029	1,436,245	1,008,390	2,444,635
2030-2034	2,115,089	753,280	2,868,369
2035-2039	2,865,861	340,405	3,206,266
Total	<u>\$ 7,906,983</u>	<u>\$ 3,285,658</u>	<u>\$ 11,192,641</u>

**Settlement Liability Payable**

The State Controller's Office completed an Asset Transfer Review in February 2014. The City complied with all findings of the Asset Transfer Review except for the assets amounting to \$1,935,512, that were subjected to the Complaint for Declaratory Relief and Injunctive Relief filed by the City in June 2013 against the State of California Department of Finance. However, an agreement was reached on July 2016, without admission of fault

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or wrongdoing by the parties involved and the City agreed to remit a total of \$1,935,512. Each December 31 until 2025, the City will remit \$193,511 to the Auditor- Controller.

**Claims Payable**

The City has recorded a liability for potential claims in excess of amounts covered by the insurance pool. See Note 8 for further discussion on the City’s risk management activities. The following is a summary of changes in City recorded claim liabilities during the last two fiscal years:

	Year Ended June 30, 2019	Year Ended June 30, 2018
Beginning of year	\$ 617,349	\$ 619,811
Increase (Decrease) in current year		
claims and changes in estimates	494,092	149,880
Claims paid	<u>(344,782)</u>	<u>(152,342)</u>
Ending balance	766,659	617,349
Current portion	<u>(344,996)</u>	<u>(277,807)</u>
Non-current portion	<u>\$ 421,663</u>	<u>\$ 339,542</u>

**B. Successor Agency Noncurrent Liabilities**

The Successor Agency’s noncurrent liabilities consisted of the following as of June 30, 2019:

<u>Successor Agency Debt</u>	Beginning Balance	Additions	Deletions	Ending Balance	Due Within One Year
Tax Allocation Bonds:					
2014-B Tax Allocation Refunding Bonds	\$ 37,015,000	\$ -	\$ 1,670,000	\$ 35,345,000	\$ 1,755,000
2014-A Premium, Net	4,957,594	-	291,623	4,665,971	-
Total Tax Allocation Bonds	<u>41,972,594</u>	<u>-</u>	<u>1,961,623</u>	<u>40,010,971</u>	<u>1,755,000</u>
Loans Payable:					
Marina Loan #94-5-319 4.5%, due 10/1/48	1,443,388	-	22,292	1,421,096	23,596
Marina Loan #91-10-305 4.5%, due 8/1/22	605,496	-	110,683	494,813	115,663
Marina Loan #91-10-305, 4.5%, due 8/1/42	3,364,415	-	75,496	3,288,919	78,894
Marina Expansion Loan 7.239%, due 10/24/25	1,511,158	-	158,602	1,352,556	170,084
Total Loans Payable	<u>6,924,457</u>	<u>-</u>	<u>367,073</u>	<u>6,557,384</u>	<u>388,237</u>
Total Successor Agency Debt	<u>\$ 48,897,051</u>	<u>\$ -</u>	<u>\$ 2,328,696</u>	<u>\$ 46,568,355</u>	<u>\$ 2,143,237</u>

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 were removed from the City's government-wide financial statements.

In December of 2014, the Successor Agency issued the 2014 Bonds pursuant to authority granted by Part 1 (commencing with Section 33000) and Part 1.85 of Division 24 (commencing with Section 34170) of the California Health and Safety Code (the “Law”), Article 11 (commencing with Section 53580) of Chapter 3 of Part 1 of Division 2 of Title 5 of the Government Code of the State of California (the “Refunding Law”), for the

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purpose of achieving debt service savings within the parameters set forth in Section 34177.5(a)(1) (the “Savings Parameters”).

The Successor Agency issued the 2014 Bonds, in order to redeem and defease the outstanding series of bonds issued by the Redevelopment Agency of the City of Suisun City. Proceeds of the 2014 Bonds were used to pay the cost of issuing the 2014 Bonds, including premium on a municipal bond insurance policy.

The 2014 Series B Bond has an issuance principal of \$38,230,000, bearing interest at rates from 4.00% to 5.00%. Interest is payable semi-annually each April 1 and October 1, through 2033. Principal payments are due October 1, through 2033. The bonds are secured by tax increment revenue generated in the Former Agency’s Suisun City Redevelopment Project Area.

**NOTE 7 - 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 \$50,000 at June 30, 2019.

**NOTE 8 - RISK MANAGEMENT**

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 \$766,659 reported in the fund at June 30, 2019 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 the Basic Financial Statements**  
**June 30, 2019**

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**NOTE 9 - RETIREMENT PLANS**

**A. General Information about the Pension Plans**

**Plan Description**

All qualified employees are eligible to participate in the City’s Miscellaneous and Safety (Fire and Police) Employee Pension Plans (the Plans); cost-sharing multiple employer defined benefit pension plans administered by the California Public Employees’ Retirement System (CalPERS). Benefit provisions under the Plans are established by State statute and City resolution. CalPERS issues publicly available reports that include a full description of the pension plans regarding benefit provisions, assumptions and membership information that can be found on the CalPERS website.

**Benefits Provided**

CalPERS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members. Benefits are based on age at retirement, highest salary for either a one or three year period and years of credited service. The cost of living adjustments for the Plans are applied as specified by the Public Employees’ Retirement Law. The Plans’ provisions and benefits in effect at June 30, 2019, are summarized as follows:

	Miscellaneous		Safety		
	Tier 1	PEPRA	Police	Police - PEPRA	Fire
Benefit formula	2.0% @ 55	2.0% @ 62	3.0% @ 50	2.7% @ 57	2.0% @ 55
Benefit vesting schedule	5 Years	5 Years	5 Years	5 Years	5 Years
Benefit payments	Monthly for Life	Monthly for Life	Monthly for Life	Monthly for Life	Monthly for Life
Retirement age	55	62	50	57	55
Monthly benefits as a % of eligible compensation	2.00%	2.00%	3.00%	2-2.7%	3.00%
Required employee contribution rates	7.000%	6.250%	9.000%	12.000%	7.000%
Required employer contribution rates	9.409%	6.842%	20.556%	12.141%	13.640%

**Employees Covered** - At June 30, 2019, the following employees were covered by the benefit terms for the Plan:

	Miscellaneous	Safety
Active	72	28
Transferred	50	48
Separated	44	8
Retired	92	48
Total	258	132

**Contributions**

Section 20814(c) of the California Public Employees’ Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Funding contributions for the Plans are determined annually on an actuarial basis as of June 30 by CalPERS. The actuarially determined rates are the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The City is required to contribute the difference between the actuarially determined rate and the contribution rate of employees.

**City of Suisun City**  
**Notes to the Basic Financial Statements**  
**June 30, 2019**

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For the year ended June 30, 2019, the following contributions were made by the City:

	Employer Contributions
Miscellaneous	\$ 981,939
Safety	1,232,803
<b>Total Employer Contributions</b>	<b>\$ 2,214,742</b>

***B. Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions***

As of June 30, 2019, the City reported net pension liabilities for its proportionate shares of the net pension liability of each plan as follows:

	<b>Proportionate Share of Net Pension Liability/(Asset)</b>
Miscellaneous	\$ 7,781,173
Safety	10,407,633
<b>Total</b>	<b>\$ 18,188,806</b>

The City's net pension liability for the Plans is measured as the proportionate share of the net pension liability. The net pension liability of all the Plans are measured as of June 30, 2018, and the total pension liability for the Plans used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2017 rolled forward to June 30, 2018 using standard update procedures. The City's proportion of the net pension liability was based on a projection of the City's long-term share of contributions to the pension plans relative to the projected contributions of all participating employers, actuarially determined.

The City's proportionate share of the net pension liability for the miscellaneous and safety plans as of June 30, 2018 and 2019 was as follows:

	<u>Miscellaneous</u>	<u>Safety</u>	<u>Combined Plans</u>
Proportion - June 30, 2018	0.20252%	0.17667%	0.18694%
Proportion - June 30, 2019	0.20647%	0.17738%	0.18875%
Change - Increase/(Decrease)	<u>0.00395%</u>	<u>0.00071%</u>	<u>0.00181%</u>

For the year ended June 30, 2019, the City recognized pension expense of \$2,363,259.

**City of Suisun City**  
**Notes to the Basic Financial Statements**  
**June 30, 2019**

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At June 30, 2019, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Changes of Assumptions	\$ 1,908,247	\$ 355,180
Differences between Expected and Actual Experience	522,175	102,443
Differences between Projected and Actual Investment Earnings	108,933	-
Differences between Employer's Contributions and Proportionate Share of Contributions	267,615	232,706
Change in Employer's Proportion	94,040	180,747
Pension Contributions Made Subsequent to Measurement Date	2,214,742	-
<b>Total</b>	<b>\$ 5,115,752</b>	<b>\$ 871,076</b>

The City reported \$2,214,742 as deferred outflows of resources related to contributions subsequent to the measurement date that will be recognized as a reduction of the net pension liability in the year ended June 30, 2020.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

<b>Fiscal Year Ending June 30:</b>	<b>Deferred Outflows/ (Inflows) of Resources</b>
2020	\$ 1,720,339
2021	986,786
2022	(535,117)
2023	(142,076)
<b>Total</b>	<b>\$ 2,029,932</b>



**City of Suisun City**  
**Notes to the Basic Financial Statements**  
**June 30, 2019**

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**Actuarial Assumptions**

The total pension liabilities in the June 30, 2017 actuarial valuations were determined using the following actuarial assumptions:

Valuation Date	June 30, 2017
Measurement Date	June 30, 2018
Actuarial Cost Method	Entry-Age Normal Cost Method

Actuarial Assumptions:

Discount Rate	7.15%
Inflation	2.50%
Payroll Growth	2.75%
Projected Salary Increase	(1)
Investment Rate of Return	7.15% (2)
Mortality	(3)

- (1) Varies by age and service
- (2) Net of pension plan investment expenses, including inflation
- (3) Derived using CalPERS' membership data for all funds

**Discount Rate**

The discount rate used to measure the total pension liability was 7.15 percent for the Plans. To determine whether the municipal bond rate should be used in the calculation of a discount rate for the Plans, CalPERS stress tested plans that would most likely result in a discount rate that would be different from the actuarially assumed discount rate. Based on the testing, none of the tested plans run out of assets. Therefore, the current 7.15 percent discount rate is adequate and the use of the municipal bond rate calculation is not necessary. The long term expected discount rate of 7.15 percent will be applied to all plans in the Public Employees Retirement Fund (PERF). The stress test results are presented in a detailed report that can be obtained from the CalPERS website. According to Paragraph 30 of Statement 68, the long-term discount rate should be determined without reduction for pension plan administrative expense. The 7.15 percent investment return assumption used in this accounting valuation is net of administrative expenses.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical returns of all the funds' asset classes, expected compound returns were calculated over the short-term (first 10 years) and the long-term (11-60 years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and rounded down to the nearest one quarter of one percent.



**City of Suisun City**  
**Notes to the Basic Financial Statements**  
**June 30, 2019**

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The table below reflects the long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation. These rates of return are net of administrative expenses.

<u>Asset Class (a)</u>	<u>Assumed Asset Allocation</u>	<u>Real Return Years 1 - 10 (b)</u>	<u>Real Return Years 11+ (c)</u>
Global Equity	50.00%	4.80%	5.98%
Fixed Income	28.00%	1.00%	2.62%
Inflation Sensitive	0.00%	0.77%	1.81%
Private Equity	8.00%	6.30%	7.23%
Real Estate	13.00%	3.75%	4.93%
Liquidity	1.00%	0.00%	-0.92%
<b>Total</b>	<b>100.00%</b>		

(a) In the System's CAFR, Fixed Income is included in Global Debt Securities; Liquidity Liquidity is included in Short-term Investments; Inflation Assets are included in both Global Equity Securities and Global Debt Securities.

(b) An expected inflation of 2.0% used for this period.

(c) An expected inflation of 2.92% used for this period.

**C. Sensitivity of the Net Pension Liability to Changes in the Discount Rate**

The following presents the City's net pension liability for the Plans, calculated using the discount rate for the Plans, as well as what the City's net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

	<u>Miscellaneous</u>	<u>Safety</u>
1% Decrease	6.15%	6.15%
Net Pension Liability \$	12,268,004	15,423,732
Current	7.15%	7.15%
Net Pension Liability \$	7,781,173	10,407,633
1% Increase	8.15%	8.15%
Net Pension Liability \$	4,077,367	6,297,838

**Pension Plan Fiduciary Net Position**

Detailed information about each pension plan's fiduciary net position is available in the separately issued CalPERS financial reports.

**City of Suisun City**  
**Notes to the Basic Financial Statements**  
**June 30, 2019**

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**NOTE 10 - OTHER POSTEMPLOYMENT BENEFITS PLAN**

**Plan Description**

The City administers a single-employer defined-benefit postemployment healthcare plan (the OPEB plan). Benefit are paid for the lifetime of the retiree, spouse or surviving spouse, and dependents up to the age of 26.

**Benefits Provided**

Employees become eligible to retire and receive the City-paid healthcare benefits upon attainment of age 50 and 5 years of covered PERS service. The City’s contribution on behalf of all eligible retirees and surviving spouses is the same as its contribution for active employees (\$133 for 2018 and 2019, indexed by the Medical CPI thereafter).

The City has not included shared benefit costs in its projections of benefit payments and has not shared benefit costs with inactive employees historically.

**Employees Covered by Benefit Terms**

At June 30, 2018 (the valuation date), the benefit terms covered the following employees:

Active employees	87
Inactive employees	<u>23</u>
<b>Total employees</b>	<b><u>110</u></b>

**Contributions**

The City makes contributions based on an actuarially determined rate and are approved by the authority of the City’s Council. Total benefit payments included in the measurement period were 71,855 The actuarially determined contribution for the measurement period was \$436,635. The City’s contributions were 1.3% of covered employee payroll during the measurement period June 30, 2019 (reporting period June 30, 2019). Employees are not required to contribute to the plan. There have been no assets accumulated in a trust to provide for the benefits of this plan.

**Actuarial Assumptions**

The following summarized the actuarial assumptions for the OPEB plan included in this fiscal year:

<b>Valuation Date:</b>	June 30, 2018
<b>Measurement Date:</b>	June 30, 2019
<b>Actuarial Cost Method:</b>	Entry-Age Normal Cost Method
<b>Amortization Period:</b>	8.6 years
<b>Actuarial Assumptions:</b>	
<b>Discount Rate</b>	3.13%
<b>Inflation</b>	3.00%
<b>Salary Increases</b>	3.00%
<b>Healthcare Trend Rate</b>	5.50%
<b>Mortality</b>	Pre-retirement: RP-2014 Employee Mortality Table Post-retirement: RP-2014 Health Annuitant Mortality Table

**Discount Rate**

The discount rate was based on the Bond Buyer 20-bond General Obligation Index.

**City of Suisun City**  
**Notes to the Basic Financial Statements**  
**June 30, 2019**

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**Changes in the Total OPEB Liability**

The following summarizes the change in the total OPEB liability during the year ended June 30, 2019, for the measurement date of June 30, 2019.

<b>Fiscal Year Ended June 30, 2019 (Measurement Date June 30, 2019)</b>	<b>Total OPEB Liability</b>	<b>Plan Fiduciary Net Position</b>	<b>Net OPEB Liability (Asset)</b>
<b>Balance at June 30, 2018</b>	\$2,882,155	\$ -	\$2,882,155
Service cost	207,094	-	207,094
Interest in Total OPEB Liability	103,045	-	103,045
Balance of changes in assumptions	253,868	-	253,868
Benefit payments	(71,855)	-	(71,855)
<b>Net changes</b>	<b>492,152</b>	<b>-</b>	<b>492,152</b>
<b>Balance at June 30, 2019</b>	<b>\$3,374,307</b>	<b>\$ -</b>	<b>\$3,374,307</b>
Covered Employee Payroll	\$5,661,477		
Total OPEB Liability as a % of Covered Employee Payroll	59.60%		
Service Cost as a % of Covered Employee Payroll	3.66%		
Net OPEB Liability as a % of Covered Employee Payroll	59.60%		

The City's plan is nonfunded, meaning there have not been assets placed into an irrevocable trust, therefore the plan fiduciary net position is zero

**Deferred Inflows and Outflows of Resources**

At June 30, 2019, the City reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Difference between actual and expected experience	\$ -	\$ -
Difference between actual and expected earnings	-	-
Change in assumptions	224,348	-
OPEB contribution subsequent to measurement date	-	-
<b>Totals</b>	<b>\$ 224,348</b>	<b>\$ -</b>

**City of Suisun City**  
**Notes to the Basic Financial Statements**  
**June 30, 2019**

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Amounts reported as deferred outflows or resources and deferred inflows of resources related to OPEB will be recognized in OPEB expenses as follows:

Year Ended June 30,		
2020	\$	29,520
2021		29,520
2022		29,520
2023		29,520
2024		29,520
Thereafter		<u>76,748</u>
<b>Total</b>	<b>\$</b>	<b><u>224,348</u></b>

**OPEB Expense**

The following summarizes the OPEB expense by source during the year ended June 30, 2019, for the measurement date of June 30, 2019:

Service cost	\$	207,094
Interest in TOL		103,045
Change in assumptions		<u>29,520</u>
<b>OPEB Expense</b>	<b>\$</b>	<b><u>339,659</u></b>

The following summarizes changes in the total OPEB liability as reconciled to OPEB expense during the year ended June 30, 2019, for the measurement date of June 30, 2019:

Total OPEB liability ending	\$	3,374,307
Total OPEB liability beginning		<u>(2,882,155)</u>
Change in total OPEB liability		492,152
Changes in deferred outflows		(224,348)
Employer contributions and implicit subsidy		<u>71,855</u>
<b>OPEB Expense</b>	<b>\$</b>	<b><u>339,659</u></b>

**Sensitivity to Changes in the Municipal Bond Rate**

The total OPEB liability of the City, as well as what the City's total OPEB liability would be if it were calculated using a municipal bond rate (used to determine the discount rate) that is one percentage point lower or one percentage point higher, is as follows:

	<u>Municipal Bond Rate</u>		
	<u>(1% Decrease )</u>	<u>3.13%</u>	<u>(1% Increase )</u>
Total OPEB Liability	\$ 3,992,207	\$ 3,374,307	\$ 2,884,562

**City of Suisun City**  
**Notes to the Basic Financial Statements**  
**June 30, 2019**

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**Sensitivity to Changes in the Healthcare Cost Trend Rates**

The total OPEB liability of the City, as well as what the City's total OPEB liability would be if it were calculated using healthcare cost trend rates that are one percentage point lower or one percentage point higher than current healthcare cost trend rates, is as follows

	<b>Trend Rate</b>		
	<b>(1% Decrease )</b>	<b>5.50%</b>	<b>(1% Increase )</b>
Total OPEB Liability	\$ 2,797,684	\$ 3,374,307	\$ 4,123,765

**NOTE 11 - COMMITMENTS AND CONTINGENCIES**

***A. Lawsuits***

The City is presently involved in certain matters of litigation that have arisen in the normal course of conducting City business. City management believes, based upon consultation with the City Attorney, that these cases, in the aggregate, are not expected to result in a material adverse financial impact on the City. Additionally, City management believes that the City's insurance programs are sufficient to cover any potential losses should an unfavorable outcome materialize.

***B. Federal and State Grant Programs***

The City participates in a number of Federal and State programs that are fully or partially funded by grants received from other governmental units. Expenditures financed by grants are subject to audit by the appropriate grantor government. If expenditures are disallowed due to noncompliance with grantor program regulations, the City may be required to reimburse the grantor government. As of June 30, 2019, some amounts of grant expenditures have been audited and no disallowances were noted as a result of those audits. The City believes that any disallowed expenditures for programs that were not audited will not have a material effect on any individual governmental funds or the overall financial condition of the City.

***C. Successor Agency***

Deductions (expenses) incurred by the Successor Agency for the year ended June 30, 2019 (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.

**NOTE 12 - DISSOLUTION OF REDEVELOPMENT AGENCY**

The former City of Suisun Redevelopment Agency was dissolved as of January 31, 2012. Certain assets of the general fund were distributed to the Housing Successor Agency and all remaining assets of the former Redevelopment Agency were distributed to the Successor Agency.

Subsequent to the adoption of AB 1X 26 and AB 1X 27, the California State Legislature adopted AB 1484 in June 2012. AB1484 directed the State Controller to review whether all assets transferred had occurred between the City or County, or City and County that created a redevelopment agency or any other public agency, and the redevelopment agency between January 1, 2011 and January 31, 2012.

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**REQUIRED SUPPLEMENTARY INFORMATION**

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## **REQUIRED SUPPLEMENTARY INFORMATION**

### **BUDGETARY SCHEDULES**

These schedules present comparison of the original budget, final budget and actual revenues and expenditures for General Fund and each major special revenue fund. The schedules present the difference between the final budget and actuals.

### **PENSION SCHEDULES**

These schedules present information that shows the City's proportionate share of the pension liability in the cost sharing pools, actuarial information, and contributions. The proportionate share information is useful in determining the City's liability on relation to all other entities in the pool.

### **POSTEMPLOYMENT BENEFIT SCHEDULES**

These schedules present information that shows the City's total other postemployment benefits (OPEB), plan fiduciary net position, and contributions related to retiree healthcare benefits provided by the City.

**City of Suisun City**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Budget and Actual (GAAP Basis)**  
**General Fund**  
**For the year ended June 30, 2019**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
<b>REVENUES</b>				
Taxes:				
Property taxes	\$ 2,492,200	\$ 2,492,200	\$ 2,318,741	\$ (173,459)
Transient occupancy tax	408,200	408,200	381,156	(27,044)
Sales taxes	4,081,400	4,081,400	4,470,667	389,267
License and permits	1,436,400	1,436,400	1,370,359	(66,041)
Fines and forfeitures	382,700	382,700	495,634	112,934
Intergovernmental	2,172,300	2,172,300	2,641,997	469,697
Charges for services	2,733,300	2,852,200	2,822,659	(29,541)
Investment earnings	60,000	60,000	180,893	120,893
Other revenues	27,400	27,400	31,029	3,629
<b>Total Revenues</b>	<b>13,793,900</b>	<b>13,912,800</b>	<b>14,713,135</b>	<b>800,335</b>
<b>EXPENDITURES</b>				
Current:				
General government	4,660,200	4,785,800	2,186,593	2,599,207
Public safety	7,903,800	8,125,001	7,407,289	717,712
Public works	497,300	563,800	494,142	69,658
Building services	332,600	388,100	389,886	(1,786)
Culture and recreation	1,477,200	1,620,400	1,554,416	65,984
Community development	631,100	671,400	504,745	166,655
Capital outlay	27,700	51,700	40,215	11,485
Debt service:				
Principal retirement	169,300	169,300	169,339	(39)
<b>Total Expenditures</b>	<b>15,699,200</b>	<b>16,375,501</b>	<b>12,746,625</b>	<b>3,628,876</b>
Excess (Deficiency) of Revenues over Expenditures	(1,905,300)	(2,462,701)	1,966,510	4,429,211
<b>OTHER FINANCING SOURCES (USES)</b>				
Issuance of capital lease	-	-	73,796	73,796
Transfers in	915,800	1,233,900	1,979,886	745,986
Transfers out	(2,763,200)	(2,753,200)	(805,558)	1,947,642
<b>Total Other Financing Sources (Uses)</b>	<b>(1,847,400)</b>	<b>(1,519,300)</b>	<b>1,248,124</b>	<b>2,767,424</b>
Net Change in Fund Balances	(3,752,700)	(3,982,001)	3,214,634	7,196,635
Fund Balances Beginning	3,941,931	3,941,931	3,941,931	-
Fund Balances Ending	\$ 189,231	\$ (40,070)	\$ 7,156,565	\$ 7,196,635

The City employs budget control by function and department. Budgets are prepared on the modified accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board. The budgets are revised during the year by the City Manager and the City Council to provide for revised priorities. Expenditures cannot legally exceed appropriations by fund. The originally adopted and final revised budgets for the General Fund are presented as Required Supplementary Information. The basis of budgeting is the same as GAAP.

**City of Suisun City**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Budget and Actual (GAAP Basis)**  
**Off-site Street Improvement**  
**For the year ended June 30, 2019**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Charges for services	\$ 280,900	\$ 280,900	\$ 76,813	\$ (204,087)
Investment earnings	40,000	40,000	124,273	84,273
<b>Total Revenues</b>	<b>320,900</b>	<b>320,900</b>	<b>201,086</b>	<b>(119,814)</b>
<b>EXPENDITURES</b>				
Current:				
Public works	-	35,600	15,837	19,763
Capital outlay	24,000	-	-	-
<b>Total Expenditures</b>	<b>24,000</b>	<b>35,600</b>	<b>15,837</b>	<b>19,763</b>
Excess (Deficiency) of Revenues over Expenditures	296,900	285,300	185,249	(100,051)
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers out	(80,600)	(80,600)	(258)	80,342
<b>Total Other Financing Sources (Uses)</b>	<b>(80,600)</b>	<b>(80,600)</b>	<b>(258)</b>	<b>80,342</b>
Net Change in Fund Balances	216,300	204,700	184,991	(19,709)
Fund Balances Beginning	4,288,842	4,288,842	4,288,842	-
Fund Balances Ending	<u>\$ 4,505,142</u>	<u>\$ 4,493,542</u>	<u>\$ 4,473,833</u>	<u>\$ (19,709)</u>

The City employs budget control by function and department. Budgets are prepared on the modified accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board. The budgets are revised during the year by the City Manager and the City Council to provide for revised priorities. Expenditures cannot legally exceed appropriations by fund. The originally adopted and final revised budgets for the Off-site Street Improvement Special Revenue Fund are presented as Required Supplementary Information. The basis of budgeting is the same as GAAP.

**City of Suisun City**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Budget and Actual (GAAP Basis)**  
**Housing Authority Special Revenue Fund**  
**For the year ended June 30, 2019**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Fines and forfeitures	\$ -	\$ -	\$ 1,160	\$ 1,160
Charges for services	365,600	365,600	391,993	26,393
Investment earnings	18,000	18,000	74,818	56,818
Other revenues	123,500	123,500	389,977	266,477
<b>Total Revenues</b>	<b>507,100</b>	<b>507,100</b>	<b>857,948</b>	<b>350,848</b>
<b>EXPENDITURES</b>				
Current:				
General government	1,083,900	1,083,900	373,127	710,773
Community development	418,800	418,800	297,895	120,905
<b>Total Expenditures</b>	<b>1,502,700</b>	<b>1,502,700</b>	<b>671,022</b>	<b>831,678</b>
Excess (Deficiency) of Revenues over Expenditures	(995,600)	(995,600)	186,926	1,182,526
<b>OTHER FINANCING SOURCES (USES)</b>				
Proceeds from sale of capital assets	-	-	44,469	44,469
Transfers in	3,200	3,200	3,150	(50)
Transfers out	(65,000)	(65,000)	(65,000)	-
<b>Total Other Financing Sources (Uses)</b>	<b>(61,800)</b>	<b>(61,800)</b>	<b>(17,381)</b>	<b>44,419</b>
Net Change in Fund Balances	(1,057,400)	(1,057,400)	169,545	1,226,945
Fund Balances Beginning	10,081,533	10,081,533	10,081,533	-
Fund Balances Ending	<u>\$ 9,024,133</u>	<u>\$ 9,024,133</u>	<u>\$ 10,251,078</u>	<u>\$ 1,226,945</u>

The City employs budget control by function and department. Budgets are prepared on the modified accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board. The budgets are revised during the year by the City Manager and the City Council to provide for revised priorities. Expenditures cannot legally exceed appropriations by fund. The originally adopted and final revised budgets for the Housing Authority Special Revenue Fund are presented as Required Supplementary Information. The basis of budgeting is the same as GAAP.

**City of Suisun City**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Budget and Actual (GAAP Basis)**  
**Housing Authority Choice Vouchers**  
**For the year ended June 30, 2019**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Intergovernmental	\$ 2,355,100	\$ 2,782,600	\$ 2,846,829	\$ 64,229
Investment earnings	700	700	647	(53)
<b>Total Revenues</b>	<b>2,355,800</b>	<b>2,783,300</b>	<b>2,847,476</b>	<b>64,176</b>
<b>EXPENDITURES</b>				
Current:				
General government	2,344,500	2,772,000	2,771,962	38
<b>Total Expenditures</b>	<b>2,344,500</b>	<b>2,772,000</b>	<b>2,771,962</b>	<b>38</b>
Excess (Deficiency) of Revenues over Expenditures	11,300	11,300	75,514	64,214
Net Change in Fund Balances	11,300	11,300	75,514	64,214
Fund Balances Beginning	(13,654)	(13,654)	(13,654)	-
Fund Balances Ending	\$ (2,354)	\$ (2,354)	\$ 61,860	\$ 64,214

The City employs budget control by function and department. Budgets are prepared on the modified accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board. The budgets are revised during the year by the City Manager and the City Council to provide for revised priorities. Expenditures cannot legally exceed appropriations by fund. The originally adopted and final revised budgets for the Housing Authority Choice Vouchers Special Revenue Fund are presented as Required Supplementary Information. The basis of budgeting is the same as GAAP.

**City of Suisun City**  
**Schedule of Pension Plan Contributions**  
**June 30, 2019**

**Miscellaneous Plan**

Plan Measurement Date	2014	2015	2016	2017	2018
Fiscal Year Ended	2015	2016	2017	2018	2019
Contractually Required Contributions	\$ 569,110	\$ 621,554	\$ 668,685	\$ 843,087	\$ 981,939
Contributions in Relation to Contractually Required Contributions	569,110	621,554	668,685	843,087	981,939
<b>Contribution Deficiency (Excess)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Covered Payroll</b>	<b>\$ 4,094,398</b>	<b>\$ 3,862,976</b>	<b>\$ 3,547,417</b>	<b>\$ 3,357,106</b>	<b>\$ 3,715,056</b>
<b>Contributions as a % of Covered Payroll</b>	<b>13.90%</b>	<b>16.09%</b>	<b>18.85%</b>	<b>25.11%</b>	<b>26.43%</b>

**Safety Plan**

Plan Measurement Date	2014	2015	2016	2017	2018
Fiscal Year Ended	2015	2016	2017	2018	2019
Contractually Required Contributions	\$ 871,461	\$ 842,626	\$ 1,202,577	\$ 1,190,355	\$ 1,232,803
Contributions in Relation to Contractually Required Contributions	871,461	842,626	1,202,577	1,190,355	1,232,803
<b>Contribution Deficiency (Excess)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Covered Payroll</b>	<b>\$ 2,166,996</b>	<b>\$ 1,830,761</b>	<b>\$ 1,817,679</b>	<b>\$ 2,089,272</b>	<b>\$ 2,204,537</b>
<b>Contributions as a % of Covered Payroll</b>	<b>40.22%</b>	<b>46.03%</b>	<b>66.16%</b>	<b>56.97%</b>	<b>55.92%</b>

**Notes to Schedule:**

Valuation Date: June 30, 2017  
Assumptions Used: Entry Age Method used for Actuarial Cost Method  
Level Percentage of Payroll and Direct Rate Smoothing  
3.8 Years Remaining Amortization Period  
Inflation Assumed at 2.5%  
Investment Rate of Returns set at 7.15%  
CalPERS mortality table based on CalPERS' experience and include 15 years of projected ongoing mortality improvement using 90 percent of Scale MP 2016 published by the Society of Actuaries.

Fiscal year 2015 was the first year of implementation, therefore only five years are shown.

The CalPERS discount rate was increased from 7.5% to 7.65% in fiscal year 2016 and then decreased from 7.65% to 7.15% in fiscal year 2018.

The CalPERS mortality assumptions was adjusted in fiscal year 2019.

# City of Suisun City

## Schedule of Proportionate Share of Net Pension Liabilities

June 30, 2019

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### Miscellaneous and Safety Plan

Plan Measurement Date	2014	2015	2016	2017	2018
Fiscal Year Ended	2015	2016	2017	2018	2019
Proportion of Net Pension Liability (Safety and Misc)	0.19863%	0.18444%	0.18508%	0.18694%	0.18875%
Proportion of Net Pension Liability (Misc Plan Only)	0.20591%	0.19574%	0.18768%	0.20252%	0.20647%
Proportionate Share of Net Pension Liability	\$12,359,842	\$12,659,895	\$16,014,799	\$18,539,577	\$18,188,806
Covered Payroll	\$ 5,352,695	\$ 6,261,394	\$ 5,693,737	\$ 5,365,096	\$ 5,446,378
<b>Proportionate Share of NPL as a % of Covered Payroll</b>	<b>230.91%</b>	<b>202.19%</b>	<b>281.27%</b>	<b>345.56%</b>	<b>333.96%</b>
<b>Plan's Fiduciary Net Position as a % of the TPL</b>	<b>79.85%</b>	<b>74.44%</b>	<b>72.44%</b>	<b>71.95%</b>	<b>73.85%</b>

Fiscal year 2015 was the first year of implementation, therefore only five years are shown.

The CalPERS discount rate was increased from 7.5% to 7.65% in fiscal year 2016 and then decreased from 7.65% to 7.15% in fiscal year 2018.

The CalPERS mortality assumptions was adjusted in fiscal year 2019.

# City of Suisun City

## Schedule of Changes in Total OPEB Liability

June 30, 2019

Fiscal Year Ended	2018	2019
<b>Total OPEB liability</b>		
Service cost	\$ 201,062	\$ 207,094
Interest	94,622	103,045
Changes of benefit terms	-	-
Differences between expected and actual experience	-	-
Changes of assumptions	-	253,868
Benefit payments	(54,288)	(71,855)
Implicit subsidy fullfilled	-	-
Net change in Total OPEB Liability	241,396	492,152
Total OPEB Liability - beginning	2,640,759	2,882,155
Total OPEB Liability - ending	\$ 2,882,155	\$ 3,374,307
<b>Plan fiduciary net position</b>		
Employer contributions	\$ 54,288	\$ 71,855
Employer implicit subsidy	-	-
Employee contributions	-	-
Net investment income	-	-
Difference between estimated and actual earnings	-	-
Benefit payments	(54,288)	(71,855)
Implicit subsidy fullfilled	-	-
Other	-	-
Administrative expense	-	-
Net change in plan fiduciary net position	-	-
Plan fiduciary net position - beginning	-	-
Plan fiduciary net position - ending	\$ -	\$ -
Plan fiduciary net position as a percentage of the Covered Employee Payroll	\$ 5,446,377	\$ 5,661,477
Net OPEB liability as a percentage of covered employee payroll	52.92%	59.60%
Total OPEB liability as a percentage of covered employee payroll	52.92%	59.60%

### Other Notes

GASB 75 requires a schedule of contributions for the last ten fiscal years, or for as many years as are available if less than ten years are available. GASB 75 was adopted as of June 30, 2018.

There were not changes in benefit terms.

The discount rate decreased from 3.62% in 2018 to 3.13% in 2019.

The healthcare trend rate decreased from 6.00% in 2018 to 3.50% in 2019.





**SUPPLEMENTARY INFORMATION**

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## NONMAJOR 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.

Fund Title	Fund Description
SPECIAL GAS TAX	This fund accounts for revenues allocated by the State to be used only for street and highway purposes.
RMRA-SB 1 ROAD MAINTENANCE	The fund accounts for the Road Management Rehabilitation Account
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.
CDBG/OBAG GRANT	These grants account for the Senior Housing Study in the downtown area and for the Waterfront Update Plan.
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.

## NONMAJOR GOVERNMENTAL FUNDS

### SPECIAL REVENUE FUNDS

Fund Title	Fund Description
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.
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 and Fire 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.
PICH GRANT	This grant is to fund specific activities to address the leading risk factors for the major causes of death, such as tobacco use, poor nutrition, and physical inactivity.
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 ASSESSMENTS DISTRICTS	This fund accounts for maintenance assessments to be expended only for landscaping, lighting and storm drain maintenance purposes.
PG&E MITIGATION	This fund is set up to account for tree mitigation funded by PG&E
SAFE ROUTES TO SCHOOL GRANT	This is a special revenue fund to account for grant payments and relative expenditures subject to grant guidelines.
VESSEL GRANT	This fund was established to account for costs and reimbursement of the SAVE Grant for remediating derelict vessels.

## NONMAJOR GOVERNMENTAL FUNDS

### 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.

Fund Title	Fund Description
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.
VEHICLES	This fund accounts for all vehicle Lease Purchases. Future equipment lease/purchases may be accounted for within this fund.
RIMS SYSTEM	This fund accounts for lease to purchase of the RIMS System Project for the Police Department.

### CAPITAL PROJECTS FUNDS

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

Fund Title	Fund Description
PARK DEVELOPMENT FUND	This fund accounts for impact fees and state grants to be spent only on parks and related projects.
FIRE FACILITIES & EQUIPMENT FUND	This fund accounts for funds generated from Development Impact Fees and expended on fire facilities and equipment.
POLICE FACILITIES & EQUIPMENT FUND	Capital improvement fees generated by new development are accounted for in this fund and expended on police facilities and equipment.
MUNICIPAL VEHICLE & EQUIPMENT FUND	Capital improvement fees generated by new development are accounted for in this fund and expended on municipal vehicles and equipment.
DREDGING	This fund was established to account for funds necessary to accomplish necessary work for dredging the waterways and prepping Pierce Island for dredge spoils.
WALMART 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**  
**Nonmajor Governmental Funds**  
**Combining Balance Sheet**  
**June 30, 2019**

	<b>Special Revenue Funds</b>				
	Special Gas Tax	RMRA-SB1 Road Maintenance	Local Transportation	Train Depot Operations & Maintenance	AB 939
<b>ASSETS</b>					
Cash and investments	\$ 49,296	\$ -	\$ 80,507	\$ -	\$ 45,938
Receivables:					
Accounts receivable - net	-	95,540	-	-	2,395
Intergovernmental	-	-	12,037	10,972	-
Notes receivable	-	-	-	-	-
Prepaid items	-	-	-	-	-
Other assets	-	-	-	-	-
<b>Total Assets</b>	<b>\$ 49,296</b>	<b>\$ 95,540</b>	<b>\$ 92,544</b>	<b>\$ 10,972</b>	<b>\$ 48,333</b>
<b>LIABILITIES AND FUND BALANCES</b>					
<b>Liabilities:</b>					
Accounts payable	\$ 15,204	\$ -	\$ 20,291	\$ -	\$ -
Unearned revenues	-	-	-	-	-
Due to other funds	-	91,852	-	11,168	-
Refundable deposits	-	-	-	-	-
<b>Total Liabilities</b>	<b>15,204</b>	<b>91,852</b>	<b>20,291</b>	<b>11,168</b>	<b>-</b>
<b>Fund Balances:</b>					
Nonspendable:					
Prepaid items	-	-	-	-	-
Notes receivable	-	-	-	-	-
Restricted:					
Debt service	-	-	-	-	-
Special projects and programs	34,092	3,688	72,253	-	48,333
Unassigned (Deficit)	-	-	-	(196)	-
<b>Total Fund Balances</b>	<b>34,092</b>	<b>3,688</b>	<b>72,253</b>	<b>(196)</b>	<b>48,333</b>
<b>Total Liabilities and     Fund Balances</b>	<b>\$ 49,296</b>	<b>\$ 95,540</b>	<b>\$ 92,544</b>	<b>\$ 10,972</b>	<b>\$ 48,333</b>

Cont'd

**City of Suisun City**  
**Nonmajor Governmental Funds**  
**Combining Balance Sheet**  
**June 30, 2019**

**Special Revenue Funds**

	CDBG/ OBAG Grant	Prop 49 Grant	Housing Authority Administration	SSWA Street Repair	ATOD Grant
<b>ASSETS</b>					
Cash and investments	\$ -	\$ 96,070	\$ 47,858	\$ 74,858	\$ -
Receivables:					
Accounts receivable - net	-	-	-	-	8,180
Intergovernmental	-	-	-	-	-
Notes receivable	-	-	-	-	-
Prepaid items	-	-	-	-	-
Other assets	-	-	-	-	-
<b>Total Assets</b>	<b>\$ -</b>	<b>\$ 96,070</b>	<b>\$ 47,858</b>	<b>\$ 74,858</b>	<b>\$ 8,180</b>
<b>LIABILITIES AND FUND BALANCES</b>					
<b>Liabilities:</b>					
Accounts payable	\$ -	\$ 6,706	\$ 744	\$ -	\$ 165
Unearned revenues	-	-	-	-	-
Due to other funds	-	-	-	-	1,876
Refundable deposits	-	-	-	-	-
<b>Total Liabilities</b>	<b>-</b>	<b>6,706</b>	<b>744</b>	<b>-</b>	<b>2,041</b>
<b>Fund Balances:</b>					
Nonspendable:					
Prepaid items	-	-	-	-	-
Notes receivable	-	-	-	-	-
Restricted:					
Debt service	-	-	-	-	-
Special projects and programs	-	89,364	47,114	74,858	6,139
Unassigned (Deficit)	-	-	-	-	-
<b>Total Fund Balances</b>	<b>-</b>	<b>89,364</b>	<b>47,114</b>	<b>74,858</b>	<b>6,139</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ -</b>	<b>\$ 96,070</b>	<b>\$ 47,858</b>	<b>\$ 74,858</b>	<b>\$ 8,180</b>

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**City of Suisun City**  
**Nonmajor Governmental Funds**  
**Combining Balance Sheet**  
**June 30, 2019**

**Special Revenue Funds**

	Sewer Maintenance	Marina Fuel	Boating Safety	Asset Forfeiture	Dare/ Donations
<b>ASSETS</b>					
Cash and investments	\$ 2,411,360	\$ -	\$ -	\$ 386	\$ 12,944
Receivables:					
Accounts receivable - net	-	-	10,030	-	-
Intergovernmental	-	-	-	-	-
Notes receivable	-	-	-	-	-
Prepaid items	-	-	-	-	-
Other assets	-	17,976	-	-	-
<b>Total Assets</b>	<b>\$ 2,411,360</b>	<b>\$ 17,976</b>	<b>\$ 10,030</b>	<b>\$ 386</b>	<b>\$ 12,944</b>
<b>LIABILITIES AND FUND BALANCES</b>					
<b>Liabilities:</b>					
Accounts payable	\$ 14,112	\$ 10	\$ 1,661	\$ -	\$ -
Unearned revenues	-	-	-	-	-
Due to other funds	-	43,708	4,540	-	-
Refundable deposits	-	-	-	-	-
<b>Total Liabilities</b>	<b>14,112</b>	<b>43,718</b>	<b>6,201</b>	<b>-</b>	<b>-</b>
<b>Fund Balances:</b>					
Nonspendable:					
Prepaid items	-	-	-	-	-
Notes receivable	-	-	-	-	-
Restricted:					
Debt service	-	-	-	-	-
Special projects and programs	2,397,248	-	3,829	386	12,944
Unassigned (Deficit)	-	(25,742)	-	-	-
<b>Total Fund Balances</b>	<b>2,397,248</b>	<b>(25,742)</b>	<b>3,829</b>	<b>386</b>	<b>12,944</b>
<b>Total Liabilities and     Fund Balances</b>	<b>\$ 2,411,360</b>	<b>\$ 17,976</b>	<b>\$ 10,030</b>	<b>\$ 386</b>	<b>\$ 12,944</b>

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**City of Suisun City**  
**Nonmajor Governmental Funds**  
**Combining Balance Sheet**  
**June 30, 2019**

**Special Revenue Funds**

	Nuisance Abatement	PICH Grant	Traffic Safety	SLESF Grant	School Resource Grant
<b>ASSETS</b>					
Cash and investments	\$ 17,841	\$ 160	\$ 2,806	\$ 44,159	\$ 41,565
Receivables:					
Accounts receivable - net	-	-	2,471	55,948	-
Intergovernmental	-	-	-	-	-
Notes receivable	-	-	-	-	-
Prepaid items	-	-	-	-	-
Other assets	-	-	-	-	-
<b>Total Assets</b>	<b>\$ 17,841</b>	<b>\$ 160</b>	<b>\$ 5,277</b>	<b>\$ 100,107</b>	<b>\$ 41,565</b>
<b>LIABILITIES AND FUND BALANCES</b>					
<b>Liabilities:</b>					
Accounts payable	\$ 59	\$ -	\$ -	\$ -	\$ 27,830
Unearned revenues	-	-	-	-	-
Due to other funds	-	-	-	-	-
Refundable deposits	-	-	-	-	-
<b>Total Liabilities</b>	<b>59</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>27,830</b>
<b>Fund Balances:</b>					
Nonspendable:					
Prepaid items	-	-	-	-	-
Notes receivable	-	-	-	-	-
Restricted:					
Debt service	-	-	-	-	-
Special projects and programs	17,782	160	5,277	100,107	13,735
Unassigned (Deficit)	-	-	-	-	-
<b>Total Fund Balances</b>	<b>17,782</b>	<b>160</b>	<b>5,277</b>	<b>100,107</b>	<b>13,735</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 17,841</b>	<b>\$ 160</b>	<b>\$ 5,277</b>	<b>\$ 100,107</b>	<b>\$ 41,565</b>

Cont'd

**City of Suisun City**  
**Nonmajor Governmental Funds**  
**Combining Balance Sheet**  
**June 30, 2019**

	<b>Special Revenue Funds</b>				
	Bureau of Justice Vest Grant	Special Events	Downtown- Marina Property Management	Special Assessment Districts	PG&E Mitigation
<b>ASSETS</b>					
Cash and investments	\$ -	\$ 124,950	\$ 443,443	\$ 1,839,961	\$ 54,631
Receivables:					
Accounts receivable - net	1,525	-	36,646	14,000	-
Intergovernmental	-	-	-	-	-
Notes receivable	-	-	-	-	-
Prepaid items	-	4,313	-	-	-
Other assets	-	-	-	-	-
<b>Total Assets</b>	<b>\$ 1,525</b>	<b>\$ 129,263</b>	<b>\$ 480,089</b>	<b>\$ 1,853,961</b>	<b>\$ 54,631</b>
<b>LIABILITIES AND FUND BALANCES</b>					
<b>Liabilities:</b>					
Accounts payable	\$ -	\$ 4,029	\$ 8,877	\$ 53,250	\$ -
Unearned revenues	-	24,379	6,069	-	-
Due to other funds	1,090	1,939	-	84,955	-
Refundable deposits	-	-	37,335	-	-
<b>Total Liabilities</b>	<b>1,090</b>	<b>30,347</b>	<b>52,281</b>	<b>138,205</b>	<b>-</b>
<b>Fund Balances:</b>					
Nonspendable:					
Prepaid items	-	4,313	-	-	-
Notes receivable	-	-	-	-	-
Restricted:					
Debt service	-	-	-	-	-
Special projects and programs	435	94,603	427,808	1,715,756	54,631
Unassigned (Deficit)	-	-	-	-	-
<b>Total Fund Balances</b>	<b>435</b>	<b>98,916</b>	<b>427,808</b>	<b>1,715,756</b>	<b>54,631</b>
<b>Total Liabilities and     Fund Balances</b>	<b>\$ 1,525</b>	<b>\$ 129,263</b>	<b>\$ 480,089</b>	<b>\$ 1,853,961</b>	<b>\$ 54,631</b>

Cont'd

**City of Suisun City**  
**Nonmajor Governmental Funds**  
**Combining Balance Sheet**  
**June 30, 2019**

	Special Revenue Funds		Debt Service Funds		
	Safe Routes to School Grant	Vessel Grant	Highway 12 Bond	North Bay Aqueduct	Vehicles
<b>ASSETS</b>					
Cash and investments	\$ -	\$ -	\$ 35,265	\$ 12,742	\$ 15,499
Receivables:					
Accounts receivable - net	6,528	25,551	-	-	-
Intergovernmental	-	-	-	-	-
Notes receivable	-	-	-	-	-
Prepaid items	-	-	-	-	-
Other assets	-	-	-	-	-
<b>Total Assets</b>	<b>\$ 6,528</b>	<b>\$ 25,551</b>	<b>\$ 35,265</b>	<b>\$ 12,742</b>	<b>\$ 15,499</b>
<b>LIABILITIES AND FUND BALANCES</b>					
<b>Liabilities:</b>					
Accounts payable	\$ -	\$ 12,920	\$ -	\$ -	\$ -
Unearned revenues	-	-	-	-	-
Due to other funds	6,528	12,631	-	-	-
Refundable deposits	-	-	-	-	-
<b>Total Liabilities</b>	<b>6,528</b>	<b>25,551</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balances:</b>					
Nonspendable:					
Prepaid items	-	-	-	-	-
Notes receivable	-	-	-	-	-
Restricted:					
Debt service	-	-	35,265	12,742	15,499
Special projects and programs	-	-	-	-	-
Unassigned (Deficit)	-	-	-	-	-
<b>Total Fund Balances</b>	<b>-</b>	<b>-</b>	<b>35,265</b>	<b>12,742</b>	<b>15,499</b>
<b>Total Liabilities and     Fund Balances</b>	<b>\$ 6,528</b>	<b>\$ 25,551</b>	<b>\$ 35,265</b>	<b>\$ 12,742</b>	<b>\$ 15,499</b>

Cont'd

**City of Suisun City**  
**Nonmajor Governmental Funds**  
**Combining Balance Sheet**  
**June 30, 2019**

	<u>Debt Service Funds</u>		<u>Capital Projects Funds</u>		
	RIMS System	Park Development	Fire Facilities & Equipment Fund	Police Facilities & Equipment Fund	Municipal Vehicle & Equipment Fund
<b>ASSETS</b>					
Cash and investments	\$ -	\$ 126,995	\$ -	\$ 22,150	\$ 21,634
Receivables:					
Accounts receivable - net	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Notes receivable	-	9,695	-	-	-
Prepaid items	-	-	-	-	-
Other assets	-	-	-	-	-
<b>Total Assets</b>	<b>\$ -</b>	<b>\$ 136,690</b>	<b>\$ -</b>	<b>\$ 22,150</b>	<b>\$ 21,634</b>
<b>LIABILITIES AND FUND BALANCES</b>					
<b>Liabilities:</b>					
Accounts payable	\$ -	\$ -	\$ -	\$ 7,101	\$ 3,133
Unearned revenues	-	-	-	-	-
Due to other funds	-	-	1,337	-	-
Refundable deposits	-	-	-	-	-
<b>Total Liabilities</b>	<b>-</b>	<b>-</b>	<b>1,337</b>	<b>7,101</b>	<b>3,133</b>
<b>Fund Balances:</b>					
Nonspendable:					
Prepaid items	-	-	-	-	-
Notes receivable	-	9,695	-	-	-
Restricted:					
Debt service	-	-	-	-	-
Special projects and programs	-	126,995	-	15,049	18,501
Unassigned (Deficit)	-	-	(1,337)	-	-
<b>Total Fund Balances</b>	<b>-</b>	<b>136,690</b>	<b>(1,337)</b>	<b>15,049</b>	<b>18,501</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ -</b>	<b>\$ 136,690</b>	<b>\$ -</b>	<b>\$ 22,150</b>	<b>\$ 21,634</b>

Cont'd

**City of Suisun City**  
**Nonmajor Governmental Funds**  
**Combining Balance Sheet**  
**June 30, 2019**

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	<u>Capital Projects Funds</u>		<b>Total Nonmajor Governmental Funds</b>
	<u>Dredging</u>	<u>Walmart Mitigation Projects</u>	
<b>ASSETS</b>			
Cash and investments	\$ 446,219	\$ 634,625	\$ 6,703,862
Receivables:			
Accounts receivable - net	-	-	258,814
Intergovernmental	-	-	23,009
Notes receivable	-	-	9,695
Prepaid items	-	-	4,313
Other assets	-	-	17,976
<b>Total Assets</b>	<u>\$ 446,219</u>	<u>\$ 634,625</u>	<u>\$ 7,017,669</u>
<b>LIABILITIES AND FUND BALANCES</b>			
<b>Liabilities:</b>			
Accounts payable	\$ 66,183	\$ 1	\$ 242,276
Unearned revenues	-	-	30,448
Due to other funds	-	-	261,624
Refundable deposits	-	-	37,335
<b>Total Liabilities</b>	<u>66,183</u>	<u>1</u>	<u>571,683</u>
<b>Fund Balances:</b>			
Nonspendable:			
Prepaid items	-	-	4,313
Notes receivable	-	-	9,695
Restricted:			
Debt service	-	-	63,506
Special projects and programs	380,036	634,624	6,395,747
Unassigned (Deficit)	-	-	(27,275)
<b>Total Fund Balances</b>	<u>380,036</u>	<u>634,624</u>	<u>6,445,986</u>
<b>Total Liabilities and     Fund Balances</b>	<u>\$ 446,219</u>	<u>\$ 634,625</u>	<u>\$ 7,017,669</u>

Concluded

**City of Suisun City**  
**Nonmajor Governmental Funds**  
**Combining Statement of Revenues,**  
**Expenditures and Changes**  
**Fund Balances**  
**For the year ended June 30, 2019**

	<b>Special Revenue Funds</b>				
	Special Gas Tax	RMRA-SB1 Road Maintenance	Local Transportation	Train Depot Operations & Maintenance	AB 939
<b>REVENUES</b>					
Taxes:					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Fines and forfeitures	-	-	-	-	-
Intergovernmental	611,706	535,328	42,450	10,927	5,000
Special assessments	-	-	-	-	-
Charges for services	-	-	-	-	28,568
Investment earnings	1,217	-	-	-	1,057
Other revenues	-	-	-	-	23,200
<b>Total Revenues</b>	<b>612,923</b>	<b>535,328</b>	<b>42,450</b>	<b>10,927</b>	<b>57,825</b>
<b>EXPENDITURES</b>					
Current:					
General government	-	-	-	-	-
Public safety	-	-	-	-	-
Public works	-	-	-	11,104	40,544
Highways and streets	739,293	-	585,711	-	-
Culture and recreation	-	-	-	-	-
Community development	-	-	-	-	-
Capital outlay	-	-	85,239	-	-
Debt service:					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
<b>Total Expenditures</b>	<b>739,293</b>	<b>-</b>	<b>670,950</b>	<b>11,104</b>	<b>40,544</b>
Excess (Deficiency) of					
Revenues over Expenditures	(126,370)	535,328	(628,500)	(177)	17,281
<b>OTHER FINANCING SOURCES (USES)</b>					
Issuance of capital lease	-	-	-	-	-
Transfers in	57,100	-	543,951	-	-
Transfers out	(7,845)	(531,640)	(318,293)	-	(3,000)
<b>Total Other Financing Sources (Uses)</b>	<b>49,255</b>	<b>(531,640)</b>	<b>225,658</b>	<b>-</b>	<b>(3,000)</b>
Net Change in Fund Balances	(77,115)	3,688	(402,842)	(177)	14,281
Fund Balances Beginning	111,207	-	475,095	(19)	34,052
Fund Balances Ending	<b>\$ 34,092</b>	<b>\$ 3,688</b>	<b>\$ 72,253</b>	<b>\$ (196)</b>	<b>\$ 48,333</b>

**City of Suisun City**  
**Nonmajor Governmental Funds**  
**Combining Statement of Revenues,**  
**Expenditures and Changes**  
**Fund Balances**  
**For the year ended June 30, 2019**

	<b>Special Revenue Funds</b>				
	CDBG/ OBAG Grant	Prop 49 Grant	Housing Authority Administration	SSWA Street Repair	ATOD Grant
<b>REVENUES</b>					
Taxes:					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Fines and forfeitures	-	-	-	-	-
Intergovernmental	-	88,925	325,359	-	-
Special assessments	-	-	-	-	-
Charges for services	-	-	-	95,668	-
Investment earnings	-	2,911	1,077	1,620	-
Other revenues	-	5,836	800	-	27,955
<b>Total Revenues</b>	<b>-</b>	<b>97,672</b>	<b>327,236</b>	<b>97,288</b>	<b>27,955</b>
<b>EXPENDITURES</b>					
Current:					
General government	-	-	315,310	-	-
Public safety	-	-	-	-	27,955
Public works	-	-	136	-	-
Highways and streets	-	-	-	84,323	-
Culture and recreation	-	101,956	-	-	-
Community development	-	-	-	-	-
Capital outlay	-	-	-	6,016	-
Debt service:					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>101,956</b>	<b>315,446</b>	<b>90,339</b>	<b>27,955</b>
Excess (Deficiency) of					
Revenues over Expenditures	-	(4,284)	11,790	6,949	-
<b>OTHER FINANCING SOURCES (USES)</b>					
Issuance of capital lease	-	-	-	-	-
Transfers in	-	-	-	-	-
Transfers out	(3,150)	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>(3,150)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net Change in Fund Balances	(3,150)	(4,284)	11,790	6,949	-
Fund Balances Beginning	3,150	93,648	35,324	67,909	6,139
Fund Balances Ending	\$ -	\$ 89,364	\$ 47,114	\$ 74,858	\$ 6,139

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**City of Suisun City**  
**Nonmajor Governmental Funds**  
**Combining Statement of Revenues,**  
**Expenditures and Changes**  
**Fund Balances**  
**For the year ended June 30, 2019**

	<b>Special Revenue Funds</b>				
	Sewer Maintenance	Marina Fuel	Boating Safety	Asset Forfeiture	Dare/ Donations
<b>REVENUES</b>					
Taxes:					
Property taxes	\$ -	\$ -	\$ 3,816	\$ -	\$ -
Fines and forfeitures	-	-	-	-	-
Intergovernmental	338,251	-	41,304	-	-
Special assessments	-	-	-	-	-
Charges for services	-	23,653	-	-	-
Investment earnings	67,292	(1,188)	-	11	362
Other revenues	-	-	-	-	-
<b>Total Revenues</b>	<b>405,543</b>	<b>22,465</b>	<b>45,120</b>	<b>11</b>	<b>362</b>
<b>EXPENDITURES</b>					
Current:					
General government	-	-	-	-	-
Public safety	-	-	41,291	-	-
Public works	290,376	-	-	-	-
Highways and streets	7,948	-	-	-	-
Culture and recreation	-	33,418	-	-	-
Community development	-	-	-	-	-
Capital outlay	601	-	-	-	-
Debt service:					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
<b>Total Expenditures</b>	<b>298,925</b>	<b>33,418</b>	<b>41,291</b>	<b>-</b>	<b>-</b>
Excess (Deficiency) of					
Revenues over Expenditures	106,618	(10,953)	3,829	11	362
<b>OTHER FINANCING SOURCES (USES)</b>					
Issuance of capital lease	-	-	-	-	-
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net Change in Fund Balances	106,618	(10,953)	3,829	11	362
Fund Balances Beginning	2,290,630	(14,789)	-	375	12,582
Fund Balances Ending	<b>\$ 2,397,248</b>	<b>\$ (25,742)</b>	<b>\$ 3,829</b>	<b>\$ 386</b>	<b>\$ 12,944</b>

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**City of Suisun City**  
**Nonmajor Governmental Funds**  
**Combining Statement of Revenues,**  
**Expenditures and Changes**  
**Fund Balances**  
**For the year ended June 30, 2019**

	<b>Special Revenue Funds</b>				
	Nuisance Abatement	PICH Grant	Traffic Safety	SLESF Grant	School Resource Grant
<b>REVENUES</b>					
Taxes:					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Fines and forfeitures	4,791	-	53,529	-	-
Intergovernmental	-	-	-	155,947	52,170
Special assessments	-	-	-	-	-
Charges for services	800	-	-	-	-
Investment earnings	-	-	-	-	-
Other revenues	-	-	-	-	-
<b>Total Revenues</b>	<b>5,591</b>	<b>-</b>	<b>53,529</b>	<b>155,947</b>	<b>52,170</b>
<b>EXPENDITURES</b>					
Current:					
General government	-	-	-	-	-
Public safety	-	-	-	149,244	52,170
Public works	3,678	-	-	-	-
Highways and streets	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Community development	-	-	-	-	-
Capital outlay	-	-	-	-	-
Debt service:					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
<b>Total Expenditures</b>	<b>3,678</b>	<b>-</b>	<b>-</b>	<b>149,244</b>	<b>52,170</b>
Excess (Deficiency) of					
Revenues over Expenditures	1,913	-	53,529	6,703	-
<b>OTHER FINANCING SOURCES (USES)</b>					
Issuance of capital lease	-	-	-	-	-
Transfers in	-	-	-	-	-
Transfers out	-	-	(57,100)	-	(6,554)
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>(57,100)</b>	<b>-</b>	<b>(6,554)</b>
Net Change in Fund Balances	1,913	-	(3,571)	6,703	(6,554)
Fund Balances Beginning	15,869	160	8,848	93,404	20,289
Fund Balances Ending	<b>\$ 17,782</b>	<b>\$ 160</b>	<b>\$ 5,277</b>	<b>\$ 100,107</b>	<b>\$ 13,735</b>

Cont'd

**City of Suisun City**  
**Nonmajor Governmental Funds**  
**Combining Statement of Revenues,**  
**Expenditures and Changes**  
**Fund Balances**  
**For the year ended June 30, 2019**

	<b>Special Revenue Funds</b>				
	Bureau of Justice Vest Grant	Special Events	Downtown- Marina Property Management	Special Assessment Districts	PG&E Mitigation
<b>REVENUES</b>					
Taxes:					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Fines and forfeitures	-	-	3,410	-	-
Intergovernmental	1,525	-	188,420	14,000	-
Special assessments	-	-	-	2,243,748	-
Charges for services	-	57,000	341,221	-	-
Investment earnings	-	-	15,371	50,482	1,547
Other revenues	-	21,221	9,473	7,500	580
<b>Total Revenues</b>	<b>1,525</b>	<b>78,221</b>	<b>557,895</b>	<b>2,315,730</b>	<b>2,127</b>
<b>EXPENDITURES</b>					
Current:					
General government	-	-	-	-	-
Public safety	1,525	-	-	-	-
Public works	-	-	-	1,595,375	1,692
Highways and streets	-	-	-	42,621	-
Culture and recreation	-	158,556	312,844	-	-
Community development	-	-	96,135	-	-
Capital outlay	-	-	254,689	-	-
Debt service:					
Principal	-	-	24,173	-	-
Interest and fiscal charges	-	-	-	-	-
<b>Total Expenditures</b>	<b>1,525</b>	<b>158,556</b>	<b>687,841</b>	<b>1,637,996</b>	<b>1,692</b>
Excess (Deficiency) of					
Revenues over Expenditures	-	(80,335)	(129,946)	677,734	435
<b>OTHER FINANCING SOURCES (USES)</b>					
Issuance of capital lease	-	-	-	-	-
Transfers in	-	53,000	99,300	270,124	-
Transfers out	-	(5,000)	(56,959)	(1,089,992)	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>48,000</b>	<b>42,341</b>	<b>(819,868)</b>	<b>-</b>
Net Change in Fund Balances	-	(32,335)	(87,605)	(142,134)	435
Fund Balances Beginning	435	131,251	515,413	1,857,890	54,196
Fund Balances Ending	\$ 435	\$ 98,916	\$ 427,808	\$ 1,715,756	\$ 54,631

Cont'd

**City of Suisun City**  
**Nonmajor Governmental Funds**  
**Combining Statement of Revenues,**  
**Expenditures and Changes**  
**Fund Balances**  
**For the year ended June 30, 2019**

	Special Revenue Funds		Debt Service Funds		
	Safe Routes to School Grant	Vessel Grant	Highway 12 Bond	North Bay Aqueduct	Vehicles
<b>REVENUES</b>					
Taxes:					
Property taxes	\$ -	\$ -	\$ 350,033	\$ 81,813	\$ -
Fines and forfeitures	-	-	-	-	-
Intergovernmental	-	25,551	-	-	-
Special assessments	-	-	-	-	-
Charges for services	-	-	-	-	-
Investment earnings	-	-	502	346	-
Other revenues	21,705	-	-	-	-
<b>Total Revenues</b>	<b>21,705</b>	<b>25,551</b>	<b>350,535</b>	<b>82,159</b>	<b>-</b>
<b>EXPENDITURES</b>					
Current:					
General government	-	-	-	-	-
Public safety	812	-	-	-	-
Public works	15,004	-	-	-	-
Highways and streets	-	-	-	-	-
Culture and recreation	-	27,510	-	-	-
Community development	-	-	-	-	-
Capital outlay	-	-	-	-	-
Debt service:					
Principal	-	-	325,000	77,740	189,775
Interest and fiscal charges	-	-	26,277	2,711	20,618
<b>Total Expenditures</b>	<b>15,816</b>	<b>27,510</b>	<b>351,277</b>	<b>80,451</b>	<b>210,393</b>
Excess (Deficiency) of					
Revenues over Expenditures	5,889	(1,959)	(742)	1,708	(210,393)
<b>OTHER FINANCING SOURCES (USES)</b>					
Issuance of capital lease	-	-	-	-	-
Transfers in	-	1,959	-	-	203,839
Transfers out	(5,889)	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>(5,889)</b>	<b>1,959</b>	<b>-</b>	<b>-</b>	<b>203,839</b>
Net Change in Fund Balances	-	-	(742)	1,708	(6,554)
Fund Balances Beginning	-	-	36,007	11,034	22,053
Fund Balances Ending	\$ -	\$ -	\$ 35,265	\$ 12,742	\$ 15,499

Cont'd

**City of Suisun City**  
**Nonmajor Governmental Funds**  
**Combining Statement of Revenues,**  
**Expenditures and Changes**  
**Fund Balances**  
**For the year ended June 30, 2019**

	<u>Debt Service Funds</u>		<u>Capital Projects Funds</u>		
	<u>RIMS System</u>	<u>Park Development</u>	<u>Fire Facilities &amp; Equipment Fund</u>	<u>Police Facilities &amp; Equipment Fund</u>	<u>Municipal Vehicle &amp; Equipment Fund</u>
<b>REVENUES</b>					
Taxes:					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Fines and forfeitures	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Special assessments	-	-	-	-	-
Charges for services	-	-	27,198	39,120	18,248
Investment earnings	-	4,229	60	6,211	7,010
Other revenues	-	-	-	-	-
<b>Total Revenues</b>	<b>-</b>	<b>4,229</b>	<b>27,258</b>	<b>45,331</b>	<b>25,258</b>
<b>EXPENDITURES</b>					
Current:					
General government	-	-	-	-	-
Public safety	-	-	-	-	-
Public works	-	-	-	-	-
Highways and streets	-	-	-	-	-
Culture and recreation	-	24,500	-	-	-
Community development	-	-	-	-	-
Capital outlay	-	-	70,318	403,690	189,217
Debt service:					
Principal	53,894	-	-	-	-
Interest and fiscal charges	6,448	-	-	-	-
<b>Total Expenditures</b>	<b>60,342</b>	<b>24,500</b>	<b>70,318</b>	<b>403,690</b>	<b>189,217</b>
Excess (Deficiency) of					
Revenues over Expenditures	(60,342)	(20,271)	(43,060)	(358,359)	(163,959)
<b>OTHER FINANCING SOURCES (USES)</b>					
Issuance of capital lease	-	-	-	377,142	-
Transfers in	60,342	-	42,000	22,668	87,344
Transfers out	-	-	-	(212,578)	(195,837)
<b>Total Other Financing Sources (Uses)</b>	<b>60,342</b>	<b>-</b>	<b>42,000</b>	<b>187,232</b>	<b>(108,493)</b>
Net Change in Fund Balances	-	(20,271)	(1,060)	(171,127)	(272,452)
Fund Balances Beginning	-	156,961	(277)	186,176	290,953
Fund Balances Ending	\$ -	\$ 136,690	\$ (1,337)	\$ 15,049	\$ 18,501

Cont'd

**City of Suisun City**  
**Nonmajor Governmental Funds**  
**Combining Statement of Revenues,**  
**Expenditures and Changes**  
**Fund Balances**  
**For the year ended June 30, 2019**

	Capital Projects Funds		Total Nonmajor Governmental Funds
	Dredging	Walmart Mitigation Projects	
<b>REVENUES</b>			
Taxes:			
Property taxes	\$ -	\$ -	\$ 435,662
Fines and forfeitures	-	-	61,730
Intergovernmental	-	-	2,436,863
Special assessments	-	-	2,243,748
Charges for services	-	-	631,476
Investment earnings	40,055	17,781	217,953
Other revenues	-	-	118,270
<b>Total Revenues</b>	40,055	17,781	6,145,702
<b>EXPENDITURES</b>			
Current:			
General government	-	-	315,310
Public safety	-	-	272,997
Public works	-	-	1,957,909
Highways and streets	-	-	1,459,896
Culture and recreation	1,404,616	-	2,063,400
Community development	-	-	96,135
Capital outlay	21,581	-	1,031,351
Debt service:			
Principal	-	-	670,582
Interest and fiscal charges	-	-	56,054
<b>Total Expenditures</b>	1,426,197	-	7,923,634
Excess (Deficiency) of			
Revenues over Expenditures	(1,386,142)	17,781	(1,777,932)
<b>OTHER FINANCING SOURCES (USES)</b>			
Issuance of capital lease	-	-	377,142
Transfers in	148,500	-	1,590,127
Transfers out	-	-	(2,493,837)
<b>Total Other Financing Sources (Uses)</b>	148,500	-	(526,568)
Net Change in Fund Balances	(1,237,642)	17,781	(2,304,500)
Fund Balances Beginning	1,617,678	616,843	8,750,486
Fund Balances Ending	\$ 380,036	\$ 634,624	\$ 6,445,986
			Concluded

**City of Suisun City**  
**Nonmajor Governmental Funds**  
**Statement of Revenues, Expenditures, and**  
**Changes in Fund Balances**  
**Budget and Actual (GAAP Basis)**  
**For the year ended June 30, 2019**

	<b>Special Revenue Funds</b>			
	<b>Special Gas Tax</b>			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
Original	Final			
<b>REVENUES</b>				
Taxes:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Fines and forfeitures	-	-	-	-
Intergovernmental	650,454	650,454	611,706	(38,748)
Special assessments	-	-	-	-
Charges for services	-	-	-	-
Investment earnings	500	500	1,217	717
Other revenues	-	-	-	-
<b>Total Revenues</b>	<b>650,954</b>	<b>650,954</b>	<b>612,923</b>	<b>(38,031)</b>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Highways and streets	914,754	920,154	739,293	180,861
Culture and recreation	-	-	-	-
Community development	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
<b>Total Expenditures</b>	<b>914,754</b>	<b>920,154</b>	<b>739,293</b>	<b>180,861</b>
Excess (Deficiency) of Revenues over Expenditures	(263,800)	(269,200)	(126,370)	142,830
<b>OTHER FINANCING SOURCES (USES)</b>				
Issuance of capital lease	-	-	-	-
Transfers in	147,700	57,100	57,100	-
Transfers out	(38,500)	(38,500)	(7,845)	30,655
<b>Total Other Financing Sources (Uses)</b>	<b>109,200</b>	<b>18,600</b>	<b>49,255</b>	<b>30,655</b>
Net Change in Fund Balances	(154,600)	(250,600)	(77,115)	173,485
Fund Balances Beginning	111,207	111,207	111,207	-
Fund Balances Ending	\$ (43,393)	\$ (139,393)	\$ 34,092	\$ 173,485

Continued

**City of Suisun City**  
**Nonmajor Governmental Funds**  
**Statement of Revenues, Expenditures, and**  
**Changes in Fund Balances**  
**Budget and Actual (GAAP Basis)**  
**For the year ended June 30, 2019**

	<b>Special Revenue Funds</b>			
	<b>RMRA-SB1 Road Maintenance</b>			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
Original	Final			
<b>REVENUES</b>				
Taxes:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Fines and forfeitures	-	-	-	-
Intergovernmental	490,164	531,664	535,328	3,664
Special assessments	-	-	-	-
Charges for services	-	-	-	-
Investment earnings	-	-	-	-
Other revenues	-	-	-	-
<b>Total Revenues</b>	<b>490,164</b>	<b>531,664</b>	<b>535,328</b>	<b>3,664</b>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Highways and streets	-	-	-	-
Culture and recreation	-	-	-	-
Community development	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (Deficiency) of Revenues over Expenditures	490,164	531,664	535,328	3,664
<b>OTHER FINANCING SOURCES (USES)</b>				
Issuance of capital lease	-	-	-	-
Transfers in	-	-	-	-
Transfers out	(490,164)	(531,664)	(531,640)	24
<b>Total Other Financing Sources (Uses)</b>	<b>(490,164)</b>	<b>(531,664)</b>	<b>(531,640)</b>	<b>24</b>
Net Change in Fund Balances	-	-	3,688	3,688
Fund Balances Beginning	-	-	-	-
Fund Balances Ending	\$ -	\$ -	\$ 3,688	\$ 3,688

Continued

**City of Suisun City**  
**Nonmajor Governmental Funds**  
**Statement of Revenues, Expenditures, and**  
**Changes in Fund Balances**  
**Budget and Actual (GAAP Basis)**  
**For the year ended June 30, 2019**

	<b>Special Revenue Funds</b>			
	<b>Local Transportation</b>			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
Original	Final			
<b>REVENUES</b>				
Taxes:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Fines and forfeitures	-	-	-	-
Intergovernmental	1,436,700	1,436,700	42,450	(1,394,250)
Special assessments	-	-	-	-
Charges for services	-	-	-	-
Investment earnings	-	-	-	-
Other revenues	-	-	-	-
<b>Total Revenues</b>	<b>1,436,700</b>	<b>1,436,700</b>	<b>42,450</b>	<b>(1,394,250)</b>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Highways and streets	-	-	585,711	(585,711)
Culture and recreation	-	-	-	-
Community development	-	-	-	-
Capital outlay	2,277,700	2,925,500	85,239	2,840,261
Debt service:				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
<b>Total Expenditures</b>	<b>2,277,700</b>	<b>2,925,500</b>	<b>670,950</b>	<b>2,254,550</b>
Excess (Deficiency) of Revenues over Expenditures	(841,000)	(1,488,800)	(628,500)	860,300
<b>OTHER FINANCING SOURCES (USES)</b>				
Issuance of capital lease	-	-	-	-
Transfers in	551,100	966,264	543,951	(422,313)
Transfers out	-	-	(318,293)	(318,293)
<b>Total Other Financing Sources (Uses)</b>	<b>551,100</b>	<b>966,264</b>	<b>225,658</b>	<b>(740,606)</b>
Net Change in Fund Balances	(289,900)	(522,536)	(402,842)	119,694
Fund Balances Beginning	475,095	475,095	475,095	-
Fund Balances Ending	\$ 185,195	\$ (47,441)	\$ 72,253	\$ 119,694

Continued



**City of Suisun City**  
**Nonmajor Governmental Funds**  
**Statement of Revenues, Expenditures, and**  
**Changes in Fund Balances**  
**Budget and Actual (GAAP Basis)**  
**For the year ended June 30, 2019**

	<b>Special Revenue Funds</b>			
	<b>Train Depot Operations &amp; Maintenance</b>			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
Original	Final			
<b>REVENUES</b>				
Taxes:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Fines and forfeitures	-	-	-	-
Intergovernmental	20,000	20,000	10,927	(9,073)
Special assessments	-	-	-	-
Charges for services	-	-	-	-
Investment earnings	-	-	-	-
Other revenues	-	-	-	-
<b>Total Revenues</b>	<b>20,000</b>	<b>20,000</b>	<b>10,927</b>	<b>(9,073)</b>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	20,000	20,000	11,104	8,896
Highways and streets	-	-	-	-
Culture and recreation	-	-	-	-
Community development	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
<b>Total Expenditures</b>	<b>20,000</b>	<b>20,000</b>	<b>11,104</b>	<b>8,896</b>
Excess (Deficiency) of Revenues over Expenditures	-	-	(177)	(177)
<b>OTHER FINANCING SOURCES (USES)</b>				
Issuance of capital lease	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net Change in Fund Balances	-	-	(177)	(177)
Fund Balances Beginning	(19)	(19)	(19)	-
Fund Balances Ending	<b>\$ (19)</b>	<b>\$ (19)</b>	<b>\$ (196)</b>	<b>\$ (177)</b>

Continued

**City of Suisun City**  
**Nonmajor Governmental Funds**  
**Statement of Revenues, Expenditures, and**  
**Changes in Fund Balances**  
**Budget and Actual (GAAP Basis)**  
**For the year ended June 30, 2019**

	<b>Special Revenue Funds</b>			
	<b>AB 939</b>			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Taxes:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Fines and forfeitures	-	-	-	-
Intergovernmental	5,000	5,000	5,000	-
Special assessments	-	-	-	-
Charges for services	23,700	23,700	28,568	4,868
Investment earnings	300	300	1,057	757
Other revenues	7,600	7,600	23,200	15,600
<b>Total Revenues</b>	<b>36,600</b>	<b>36,600</b>	<b>57,825</b>	<b>21,225</b>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	51,800	52,000	40,544	11,456
Highways and streets	-	-	-	-
Culture and recreation	-	-	-	-
Community development	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
<b>Total Expenditures</b>	<b>51,800</b>	<b>52,000</b>	<b>40,544</b>	<b>11,456</b>
Excess (Deficiency) of Revenues over Expenditures	(15,200)	(15,400)	17,281	32,681
<b>OTHER FINANCING SOURCES (USES)</b>				
Issuance of capital lease	-	-	-	-
Transfers in	-	-	-	-
Transfers out	(3,000)	(3,000)	(3,000)	-
<b>Total Other Financing Sources (Uses)</b>	<b>(3,000)</b>	<b>(3,000)</b>	<b>(3,000)</b>	<b>-</b>
Net Change in Fund Balances	(18,200)	(18,400)	14,281	32,681
Fund Balances Beginning	34,052	34,052	34,052	-
Fund Balances Ending	\$ 15,852	\$ 15,652	\$ 48,333	\$ 32,681

Continued

**City of Suisun City**  
**Nonmajor Governmental Funds**  
**Statement of Revenues, Expenditures, and**  
**Changes in Fund Balances**  
**Budget and Actual (GAAP Basis)**  
**For the year ended June 30, 2019**

	<b>Special Revenue Funds</b>			
	<b>CDBG/OBAG Grant</b>			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
Original	Final			
<b>REVENUES</b>				
Taxes:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Fines and forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Special assessments	-	-	-	-
Charges for services	-	-	-	-
Investment earnings	-	-	-	-
Other revenues	-	-	-	-
<b>Total Revenues</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Highways and streets	-	-	-	-
Culture and recreation	-	-	-	-
Community development	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (Deficiency) of Revenues over Expenditures	-	-	-	-
<b>OTHER FINANCING SOURCES (USES)</b>				
Issuance of capital lease	-	-	-	-
Transfers in	-	-	-	-
Transfers out	(3,200)	(3,200)	(3,150)	50
<b>Total Other Financing Sources (Uses)</b>	<b>(3,200)</b>	<b>(3,200)</b>	<b>(3,150)</b>	<b>50</b>
Net Change in Fund Balances	(3,200)	(3,200)	(3,150)	50
Fund Balances Beginning	3,150	3,150	3,150	-
Fund Balances Ending	\$ (50)	\$ (50)	\$ -	\$ 50

Continued

**City of Suisun City**  
**Nonmajor Governmental Funds**  
**Statement of Revenues, Expenditures, and**  
**Changes in Fund Balances**  
**Budget and Actual (GAAP Basis)**  
**For the year ended June 30, 2019**

	<b>Special Revenue Funds</b>			
	<b>Prop 49 Grant</b>			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
Original	Final			
<b>REVENUES</b>				
Taxes:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Fines and forfeitures	-	-	-	-
Intergovernmental	118,000	118,000	88,925	(29,075)
Special assessments	-	-	-	-
Charges for services	-	-	-	-
Investment earnings	700	700	2,911	2,211
Other revenues	-	-	5,836	5,836
<b>Total Revenues</b>	<b>118,700</b>	<b>118,700</b>	<b>97,672</b>	<b>(21,028)</b>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Highways and streets	-	-	-	-
Culture and recreation	216,600	217,000	101,956	115,044
Community development	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
<b>Total Expenditures</b>	<b>216,600</b>	<b>217,000</b>	<b>101,956</b>	<b>115,044</b>
Excess (Deficiency) of Revenues over Expenditures	(97,900)	(98,300)	(4,284)	94,016
<b>OTHER FINANCING SOURCES (USES)</b>				
Issuance of capital lease	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net Change in Fund Balances	(97,900)	(98,300)	(4,284)	94,016
Fund Balances Beginning	93,648	93,648	93,648	-
Fund Balances Ending	\$ (4,252)	\$ (4,652)	\$ 89,364	\$ 94,016

Continued

**City of Suisun City**  
**Nonmajor Governmental Funds**  
**Statement of Revenues, Expenditures, and**  
**Changes in Fund Balances**  
**Budget and Actual (GAAP Basis)**  
**For the year ended June 30, 2019**

	<b>Special Revenue Funds</b>			
	<b>Housing Authority Administration</b>			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
Original	Final			
<b>REVENUES</b>				
Taxes:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Fines and forfeitures	-	-	-	-
Intergovernmental	295,900	325,400	325,359	(41)
Special assessments	-	-	-	-
Charges for services	-	-	-	-
Investment earnings	200	1,100	1,077	(23)
Other revenues	400	800	800	-
<b>Total Revenues</b>	<b>296,500</b>	<b>327,300</b>	<b>327,236</b>	<b>(64)</b>
<b>EXPENDITURES</b>				
Current:				
General government	271,600	315,500	315,310	190
Public safety	-	-	-	-
Public works	-	-	136	(136)
Highways and streets	-	-	-	-
Culture and recreation	-	-	-	-
Community development	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
<b>Total Expenditures</b>	<b>271,600</b>	<b>315,500</b>	<b>315,446</b>	<b>54</b>
Excess (Deficiency) of Revenues over Expenditures	24,900	11,800	11,790	(10)
<b>OTHER FINANCING SOURCES (USES)</b>				
Issuance of capital lease	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net Change in Fund Balances	24,900	11,800	11,790	(10)
Fund Balances Beginning	35,324	35,324	35,324	-
Fund Balances Ending	\$ 60,224	\$ 47,124	\$ 47,114	\$ (10)

Continued

**City of Suisun City**  
**Nonmajor Governmental Funds**  
**Statement of Revenues, Expenditures, and**  
**Changes in Fund Balances**  
**Budget and Actual (GAAP Basis)**  
**For the year ended June 30, 2019**

	<b>Special Revenue Funds</b>			
	<b>SSWA Street Repair</b>			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
Original	Final			
<b>REVENUES</b>				
Taxes:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Fines and forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Special assessments	-	-	-	-
Charges for services	92,900	92,900	95,668	2,768
Investment earnings	100	100	1,620	1,520
Other revenues	-	-	-	-
<b>Total Revenues</b>	<b>93,000</b>	<b>93,000</b>	<b>97,288</b>	<b>4,288</b>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Highways and streets	82,800	82,800	84,323	(1,523)
Culture and recreation	-	-	-	-
Community development	-	-	-	-
Capital outlay	39,700	39,700	6,016	33,684
Debt service:				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
<b>Total Expenditures</b>	<b>122,500</b>	<b>122,500</b>	<b>90,339</b>	<b>32,161</b>
Excess (Deficiency) of Revenues over Expenditures	(29,500)	(29,500)	6,949	36,449
<b>OTHER FINANCING SOURCES (USES)</b>				
Issuance of capital lease	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net Change in Fund Balances	(29,500)	(29,500)	6,949	36,449
Fund Balances Beginning	67,909	67,909	67,909	-
Fund Balances Ending	\$ 38,409	\$ 38,409	\$ 74,858	\$ 36,449

Continued

**City of Suisun City**  
**Nonmajor Governmental Funds**  
**Statement of Revenues, Expenditures, and**  
**Changes in Fund Balances**  
**Budget and Actual (GAAP Basis)**  
**For the year ended June 30, 2019**

	<b>Special Revenue Funds</b>			
	<b>ATOD Grant</b>			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
Original	Final			
<b>REVENUES</b>				
Taxes:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Fines and forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Special assessments	-	-	-	-
Charges for services	-	-	-	-
Investment earnings	-	-	-	-
Other revenues	39,100	39,100	27,955	(11,145)
<b>Total Revenues</b>	<b>39,100</b>	<b>39,100</b>	<b>27,955</b>	<b>(11,145)</b>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Public safety	75,100	76,500	27,955	48,545
Public works	-	-	-	-
Highways and streets	-	-	-	-
Culture and recreation	-	-	-	-
Community development	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
<b>Total Expenditures</b>	<b>75,100</b>	<b>76,500</b>	<b>27,955</b>	<b>48,545</b>
Excess (Deficiency) of Revenues over Expenditures	(36,000)	(37,400)	-	37,400
<b>OTHER FINANCING SOURCES (USES)</b>				
Issuance of capital lease	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net Change in Fund Balances	(36,000)	(37,400)	-	37,400
Fund Balances Beginning	6,139	6,139	6,139	-
Fund Balances Ending	\$ (29,861)	\$ (31,261)	\$ 6,139	\$ 37,400

Continued

**City of Suisun City**  
**Nonmajor Governmental Funds**  
**Statement of Revenues, Expenditures, and**  
**Changes in Fund Balances**  
**Budget and Actual (GAAP Basis)**  
**For the year ended June 30, 2019**

	<b>Special Revenue Funds</b>			
	<b>Sewer Maintenance</b>			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Taxes:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Fines and forfeitures	-	-	-	-
Intergovernmental	394,500	394,500	338,251	(56,249)
Special assessments	-	-	-	-
Charges for services	-	-	-	-
Investment earnings	18,000	18,000	67,292	49,292
Other revenues	-	-	-	-
<b>Total Revenues</b>	<b>412,500</b>	<b>412,500</b>	<b>405,543</b>	<b>(6,957)</b>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	2,455,100	2,513,800	290,376	2,223,424
Highways and streets	9,300	9,300	7,948	1,352
Culture and recreation	-	-	-	-
Community development	-	-	-	-
Capital outlay	217,000	164,400	601	163,799
Debt service:				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
<b>Total Expenditures</b>	<b>2,681,400</b>	<b>2,687,500</b>	<b>298,925</b>	<b>2,388,575</b>
Excess (Deficiency) of Revenues over Expenditures	(2,268,900)	(2,275,000)	106,618	2,381,618
<b>OTHER FINANCING SOURCES (USES)</b>				
Issuance of capital lease	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net Change in Fund Balances	(2,268,900)	(2,275,000)	106,618	2,381,618
Fund Balances Beginning	2,290,630	2,290,630	2,290,630	-
Fund Balances Ending	\$ 21,730	\$ 15,630	\$ 2,397,248	\$ 2,381,618

Continued



**City of Suisun City**  
**Nonmajor Governmental Funds**  
**Statement of Revenues, Expenditures, and**  
**Changes in Fund Balances**  
**Budget and Actual (GAAP Basis)**  
**For the year ended June 30, 2019**

	<b>Special Revenue Funds</b>			
	<b>Marina Fuel</b>			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Taxes:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Fines and forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Special assessments	-	-	-	-
Charges for services	41,400	41,400	23,653	(17,747)
Investment earnings	(100)	(100)	(1,188)	(1,088)
Other revenues	100	100	-	(100)
<b>Total Revenues</b>	<b>41,400</b>	<b>41,400</b>	<b>22,465</b>	<b>(18,935)</b>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Highways and streets	-	-	-	-
Culture and recreation	29,200	33,400	33,418	(18)
Community development	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
<b>Total Expenditures</b>	<b>29,200</b>	<b>33,400</b>	<b>33,418</b>	<b>(18)</b>
Excess (Deficiency) of Revenues over Expenditures	12,200	8,000	(10,953)	(18,953)
<b>OTHER FINANCING SOURCES (USES)</b>				
Issuance of capital lease	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net Change in Fund Balances	12,200	8,000	(10,953)	(18,953)
Fund Balances Beginning	(14,789)	(14,789)	(14,789)	-
Fund Balances Ending	<b>\$ (2,589)</b>	<b>\$ (6,789)</b>	<b>\$ (25,742)</b>	<b>\$ (18,953)</b>

Continued

**City of Suisun City**  
**Nonmajor Governmental Funds**  
**Statement of Revenues, Expenditures, and**  
**Changes in Fund Balances**  
**Budget and Actual (GAAP Basis)**  
**For the year ended June 30, 2019**

	<b>Special Revenue Funds</b>			
	<b>Boating Safety</b>			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Taxes:				
Property taxes	\$ 3,900	\$ 3,900	\$ 3,816	\$ (84)
Fines and forfeitures	-	-	-	-
Intergovernmental	43,000	43,000	41,304	(1,696)
Special assessments	-	-	-	-
Charges for services	-	-	-	-
Investment earnings	-	-	-	-
Other revenues	-	-	-	-
<b>Total Revenues</b>	<b>46,900</b>	<b>46,900</b>	<b>45,120</b>	<b>(1,780)</b>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Public safety	50,400	50,400	41,291	9,109
Public works	-	-	-	-
Highways and streets	-	-	-	-
Culture and recreation	-	-	-	-
Community development	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
<b>Total Expenditures</b>	<b>50,400</b>	<b>50,400</b>	<b>41,291</b>	<b>9,109</b>
Excess (Deficiency) of Revenues over Expenditures	(3,500)	(3,500)	3,829	7,329
<b>OTHER FINANCING SOURCES (USES)</b>				
Issuance of capital lease	-	-	-	-
Transfers in	3,500	3,500	-	(3,500)
Transfers out	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>3,500</b>	<b>3,500</b>	<b>-</b>	<b>(3,500)</b>
Net Change in Fund Balances	-	-	3,829	3,829
Fund Balances Beginning	-	-	-	-
Fund Balances Ending	\$ -	\$ -	\$ 3,829	\$ 3,829

Continued

**City of Suisun City**  
**Nonmajor Governmental Funds**  
**Statement of Revenues, Expenditures, and**  
**Changes in Fund Balances**  
**Budget and Actual (GAAP Basis)**  
**For the year ended June 30, 2019**

	<b>Special Revenue Funds</b>			
	<b>Asset Forfeiture</b>			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Taxes:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Fines and forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Special assessments	-	-	-	-
Charges for services	-	-	-	-
Investment earnings	-	-	11	11
Other revenues	-	-	-	-
<b>Total Revenues</b>	<b>-</b>	<b>-</b>	<b>11</b>	<b>11</b>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Highways and streets	-	-	-	-
Culture and recreation	-	-	-	-
Community development	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (Deficiency) of Revenues over Expenditures	-	-	11	11
<b>OTHER FINANCING SOURCES (USES)</b>				
Issuance of capital lease	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net Change in Fund Balances	-	-	11	11
Fund Balances Beginning	375	375	375	-
Fund Balances Ending	\$ 375	\$ 375	\$ 386	\$ 11

Continued

**City of Suisun City**  
**Nonmajor Governmental Funds**  
**Statement of Revenues, Expenditures, and**  
**Changes in Fund Balances**  
**Budget and Actual (GAAP Basis)**  
**For the year ended June 30, 2019**

	<b>Special Revenue Funds</b>			
	<b>Dare/Donations</b>			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Taxes:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Fines and forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Special assessments	-	-	-	-
Charges for services	-	-	-	-
Investment earnings	100	100	362	262
Other revenues	11,000	11,000	-	(11,000)
<b>Total Revenues</b>	<b>11,100</b>	<b>11,100</b>	<b>362</b>	<b>(10,738)</b>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Public safety	11,000	11,000	-	11,000
Public works	-	-	-	-
Highways and streets	-	-	-	-
Culture and recreation	-	-	-	-
Community development	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
<b>Total Expenditures</b>	<b>11,000</b>	<b>11,000</b>	<b>-</b>	<b>11,000</b>
Excess (Deficiency) of Revenues over Expenditures	100	100	362	262
<b>OTHER FINANCING SOURCES (USES)</b>				
Issuance of capital lease	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net Change in Fund Balances	100	100	362	262
Fund Balances Beginning	12,582	12,582	12,582	-
Fund Balances Ending	\$ 12,682	\$ 12,682	\$ 12,944	\$ 262

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**City of Suisun City**  
**Nonmajor Governmental Funds**  
**Statement of Revenues, Expenditures, and**  
**Changes in Fund Balances**  
**Budget and Actual (GAAP Basis)**  
**For the year ended June 30, 2019**

	<b>Special Revenue Funds</b>			
	<b>Nuisance Abatement</b>			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Taxes:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Fines and forfeitures	5,000	5,000	4,791	(209)
Intergovernmental	300	300	-	(300)
Special assessments	-	-	-	-
Charges for services	900	900	800	(100)
Investment earnings	-	-	-	-
Other revenues	-	-	-	-
<b>Total Revenues</b>	<b>6,200</b>	<b>6,200</b>	<b>5,591</b>	<b>(609)</b>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	22,500	22,500	3,678	18,822
Highways and streets	-	-	-	-
Culture and recreation	-	-	-	-
Community development	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
<b>Total Expenditures</b>	<b>22,500</b>	<b>22,500</b>	<b>3,678</b>	<b>18,822</b>
Excess (Deficiency) of Revenues over Expenditures	(16,300)	(16,300)	1,913	18,213
<b>OTHER FINANCING SOURCES (USES)</b>				
Issuance of capital lease	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net Change in Fund Balances	(16,300)	(16,300)	1,913	18,213
Fund Balances Beginning	15,869	15,869	15,869	-
Fund Balances Ending	\$ (431)	\$ (431)	\$ 17,782	\$ 18,213

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**City of Suisun City**  
**Nonmajor Governmental Funds**  
**Statement of Revenues, Expenditures, and**  
**Changes in Fund Balances**  
**Budget and Actual (GAAP Basis)**  
**For the year ended June 30, 2019**

	<b>Special Revenue Funds</b>			
	<b>PICH Grant</b>			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Taxes:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Fines and forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Special assessments	-	-	-	-
Charges for services	-	-	-	-
Investment earnings	-	-	-	-
Other revenues	-	-	-	-
<b>Total Revenues</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Highways and streets	-	-	-	-
Culture and recreation	-	-	-	-
Community development	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (Deficiency) of Revenues over Expenditures	-	-	-	-
<b>OTHER FINANCING SOURCES (USES)</b>				
Issuance of capital lease	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net Change in Fund Balances	-	-	-	-
Fund Balances Beginning	160	160	160	-
Fund Balances Ending	\$ 160	\$ 160	\$ 160	\$ -

Continued

**City of Suisun City**  
**Nonmajor Governmental Funds**  
**Statement of Revenues, Expenditures, and**  
**Changes in Fund Balances**  
**Budget and Actual (GAAP Basis)**  
**For the year ended June 30, 2019**

	<b>Special Revenue Funds</b>			
	<b>Traffic Safety</b>			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Taxes:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Fines and forfeitures	57,100	57,100	53,529	(3,571)
Intergovernmental	-	-	-	-
Special assessments	-	-	-	-
Charges for services	-	-	-	-
Investment earnings	-	-	-	-
Other revenues	-	-	-	-
<b>Total Revenues</b>	<b>57,100</b>	<b>57,100</b>	<b>53,529</b>	<b>(3,571)</b>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Public safety	7,700	7,700	-	7,700
Public works	-	-	-	-
Highways and streets	-	-	-	-
Culture and recreation	-	-	-	-
Community development	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
<b>Total Expenditures</b>	<b>7,700</b>	<b>7,700</b>	<b>-</b>	<b>7,700</b>
Excess (Deficiency) of Revenues over Expenditures	49,400	49,400	53,529	4,129
<b>OTHER FINANCING SOURCES (USES)</b>				
Issuance of capital lease	-	-	-	-
Transfers in	-	-	-	-
Transfers out	(57,100)	(57,100)	(57,100)	-
<b>Total Other Financing Sources (Uses)</b>	<b>(57,100)</b>	<b>(57,100)</b>	<b>(57,100)</b>	<b>-</b>
Net Change in Fund Balances	(7,700)	(7,700)	(3,571)	4,129
Fund Balances Beginning	8,848	8,848	8,848	-
Fund Balances Ending	\$ 1,148	\$ 1,148	\$ 5,277	\$ 4,129

Continued

**City of Suisun City**  
**Nonmajor Governmental Funds**  
**Statement of Revenues, Expenditures, and**  
**Changes in Fund Balances**  
**Budget and Actual (GAAP Basis)**  
**For the year ended June 30, 2019**

	<b>Special Revenue Funds</b>			
	<b>SLESF Grant</b>			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
Original	Final			
<b>REVENUES</b>				
Taxes:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Fines and forfeitures	-	-	-	-
Intergovernmental	145,000	149,000	155,947	6,947
Special assessments	-	-	-	-
Charges for services	-	-	-	-
Investment earnings	-	-	-	-
Other revenues	-	-	-	-
<b>Total Revenues</b>	<b>145,000</b>	<b>149,000</b>	<b>155,947</b>	<b>6,947</b>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Public safety	145,200	149,200	149,244	(44)
Public works	-	-	-	-
Highways and streets	-	-	-	-
Culture and recreation	-	-	-	-
Community development	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
<b>Total Expenditures</b>	<b>145,200</b>	<b>149,200</b>	<b>149,244</b>	<b>(44)</b>
Excess (Deficiency) of Revenues over Expenditures	(200)	(200)	6,703	6,903
<b>OTHER FINANCING SOURCES (USES)</b>				
Issuance of capital lease	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net Change in Fund Balances	(200)	(200)	6,703	6,903
Fund Balances Beginning	93,404	93,404	93,404	-
Fund Balances Ending	\$ 93,204	\$ 93,204	\$ 100,107	\$ 6,903

Continued



**City of Suisun City**  
**Nonmajor Governmental Funds**  
**Statement of Revenues, Expenditures, and**  
**Changes in Fund Balances**  
**Budget and Actual (GAAP Basis)**  
**For the year ended June 30, 2019**

	<b>Special Revenue Funds</b>			
	<b>School Resource Grant</b>			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
Original	Final			
<b>REVENUES</b>				
Taxes:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Fines and forfeitures	-	-	-	-
Intergovernmental	80,000	80,000	52,170	(27,830)
Special assessments	-	-	-	-
Charges for services	-	-	-	-
Investment earnings	-	-	-	-
Other revenues	-	-	-	-
<b>Total Revenues</b>	<b>80,000</b>	<b>80,000</b>	<b>52,170</b>	<b>(27,830)</b>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Public safety	89,200	91,100	52,170	38,930
Public works	-	-	-	-
Highways and streets	-	-	-	-
Culture and recreation	-	-	-	-
Community development	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
<b>Total Expenditures</b>	<b>89,200</b>	<b>91,100</b>	<b>52,170</b>	<b>38,930</b>
Excess (Deficiency) of Revenues over Expenditures	(9,200)	(11,100)	-	11,100
<b>OTHER FINANCING SOURCES (USES)</b>				
Issuance of capital lease	-	-	-	-
Transfers in	-	-	-	-
Transfers out	(13,100)	(13,100)	(6,554)	6,546
<b>Total Other Financing Sources (Uses)</b>	<b>(13,100)</b>	<b>(13,100)</b>	<b>(6,554)</b>	<b>6,546</b>
Net Change in Fund Balances	(22,300)	(24,200)	(6,554)	17,646
Fund Balances Beginning	20,289	20,289	20,289	-
Fund Balances Ending	\$ (2,011)	\$ (3,911)	\$ 13,735	\$ 17,646

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**City of Suisun City**  
**Nonmajor Governmental Funds**  
**Statement of Revenues, Expenditures, and**  
**Changes in Fund Balances**  
**Budget and Actual (GAAP Basis)**  
**For the year ended June 30, 2019**

	<b>Special Revenue Funds</b>			
	<b>Bureau of Justice Vest Grant</b>			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
Original	Final			
<b>REVENUES</b>				
Taxes:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Fines and forfeitures	-	-	-	-
Intergovernmental	4,600	4,600	1,525	(3,075)
Special assessments	-	-	-	-
Charges for services	-	-	-	-
Investment earnings	-	-	-	-
Other revenues	-	-	-	-
<b>Total Revenues</b>	<b>4,600</b>	<b>4,600</b>	<b>1,525</b>	<b>(3,075)</b>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Public safety	4,600	4,600	1,525	3,075
Public works	-	-	-	-
Highways and streets	-	-	-	-
Culture and recreation	-	-	-	-
Community development	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
<b>Total Expenditures</b>	<b>4,600</b>	<b>4,600</b>	<b>1,525</b>	<b>3,075</b>
Excess (Deficiency) of Revenues over Expenditures	-	-	-	-
<b>OTHER FINANCING SOURCES (USES)</b>				
Issuance of capital lease	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net Change in Fund Balances	-	-	-	-
Fund Balances Beginning	435	435	435	-
Fund Balances Ending	\$ 435	\$ 435	\$ 435	\$ -

Continued

**City of Suisun City**  
**Nonmajor Governmental Funds**  
**Statement of Revenues, Expenditures, and**  
**Changes in Fund Balances**  
**Budget and Actual (GAAP Basis)**  
**For the year ended June 30, 2019**

	<b>Special Revenue Funds</b>			
	<b>Special Events</b>			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Taxes:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Fines and forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Special assessments	-	-	-	-
Charges for services	74,000	74,000	57,000	(17,000)
Investment earnings	-	-	-	-
Other revenues	25,500	25,500	21,221	(4,279)
<b>Total Revenues</b>	<b>99,500</b>	<b>99,500</b>	<b>78,221</b>	<b>(21,279)</b>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Highways and streets	-	-	-	-
Culture and recreation	296,600	296,600	158,556	138,044
Community development	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
<b>Total Expenditures</b>	<b>296,600</b>	<b>296,600</b>	<b>158,556</b>	<b>138,044</b>
Excess (Deficiency) of Revenues over Expenditures	(197,100)	(197,100)	(80,335)	116,765
<b>OTHER FINANCING SOURCES (USES)</b>				
Issuance of capital lease	-	-	-	-
Transfers in	53,000	53,000	53,000	-
Transfers out	(5,000)	(5,000)	(5,000)	-
<b>Total Other Financing Sources (Uses)</b>	<b>48,000</b>	<b>48,000</b>	<b>48,000</b>	<b>-</b>
Net Change in Fund Balances	(149,100)	(149,100)	(32,335)	116,765
Fund Balances Beginning	131,251	131,251	131,251	-
Fund Balances Ending	\$ (17,849)	\$ (17,849)	\$ 98,916	\$ 116,765

Continued

**City of Suisun City**  
**Nonmajor Governmental Funds**  
**Statement of Revenues, Expenditures, and**  
**Changes in Fund Balances**  
**Budget and Actual (GAAP Basis)**  
**For the year ended June 30, 2019**

	<b>Special Revenue Funds</b>			
	<b>Downtown-Marina Property Management</b>			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Taxes:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Fines and forfeitures	2,400	2,400	3,410	1,010
Intergovernmental	188,420	188,420	188,420	-
Special assessments	-	-	-	-
Charges for services	363,800	363,800	341,221	(22,579)
Investment earnings	3,500	3,800	15,371	11,571
Other revenues	1,200	1,200	9,473	8,273
<b>Total Revenues</b>	<b>559,320</b>	<b>559,620</b>	<b>557,895</b>	<b>(1,725)</b>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Highways and streets	-	-	-	-
Culture and recreation	665,200	583,300	312,844	270,456
Community development	152,825	203,125	96,135	106,990
Capital outlay	215,420	436,220	254,689	181,531
Debt service:				
Principal	24,200	24,200	24,173	27
Interest and fiscal charges	-	-	-	-
<b>Total Expenditures</b>	<b>1,057,645</b>	<b>1,246,845</b>	<b>687,841</b>	<b>559,004</b>
Excess (Deficiency) of Revenues over Expenditures	(498,325)	(687,225)	(129,946)	557,279
<b>OTHER FINANCING SOURCES (USES)</b>				
Issuance of capital lease	-	-	-	-
Transfers in	99,300	99,300	99,300	-
Transfers out	(55,000)	(55,000)	(56,959)	(1,959)
<b>Total Other Financing Sources (Uses)</b>	<b>44,300</b>	<b>44,300</b>	<b>42,341</b>	<b>(1,959)</b>
Net Change in Fund Balances	(454,025)	(642,925)	(87,605)	555,320
Fund Balances Beginning	515,413	515,413	515,413	-
Fund Balances Ending	\$ 61,388	\$ (127,512)	\$ 427,808	\$ 555,320

Continued

**City of Suisun City**  
**Nonmajor Governmental Funds**  
**Statement of Revenues, Expenditures, and**  
**Changes in Fund Balances**  
**Budget and Actual (GAAP Basis)**  
**For the year ended June 30, 2019**

	<b>Special Revenue Funds</b>			
	<b>Special Assessment Districts</b>			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
Original	Final			
<b>REVENUES</b>				
Taxes:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Fines and forfeitures	-	-	-	-
Intergovernmental	18,000	18,000	14,000	(4,000)
Special assessments	2,185,100	2,218,300	2,243,748	25,448
Charges for services	2,000	2,000	-	(2,000)
Investment earnings	16,100	16,100	50,482	34,382
Other revenues	-	-	7,500	7,500
<b>Total Revenues</b>	<b>2,221,200</b>	<b>2,254,400</b>	<b>2,315,730</b>	<b>61,330</b>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	3,177,000	3,218,100	1,595,375	1,622,725
Highways and streets	49,700	49,700	42,621	7,079
Culture and recreation	-	-	-	-
Community development	-	-	-	-
Capital outlay	56,200	48,700	-	48,700
Debt service:				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
<b>Total Expenditures</b>	<b>3,282,900</b>	<b>3,316,500</b>	<b>1,637,996</b>	<b>1,678,504</b>
Excess (Deficiency) of Revenues over Expenditures	(1,061,700)	(1,062,100)	677,734	1,739,834
<b>OTHER FINANCING SOURCES (USES)</b>				
Issuance of capital lease	-	-	-	-
Transfers in	266,600	266,600	270,124	3,524
Transfers out	(1,036,700)	(1,087,400)	(1,089,992)	(2,592)
<b>Total Other Financing Sources (Uses)</b>	<b>(770,100)</b>	<b>(820,800)</b>	<b>(819,868)</b>	<b>932</b>
Net Change in Fund Balances	(1,831,800)	(1,882,900)	(142,134)	1,740,766
Fund Balances Beginning	1,857,890	1,857,890	1,857,890	-
Fund Balances Ending	\$ 26,090	\$ (25,010)	\$ 1,715,756	\$ 1,740,766

Continued

**City of Suisun City**  
**Nonmajor Governmental Funds**  
**Statement of Revenues, Expenditures, and**  
**Changes in Fund Balances**  
**Budget and Actual (GAAP Basis)**  
**For the year ended June 30, 2019**

	<b>Special Revenue Funds</b>			
	<b>PG&amp;E Mitigation</b>			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Taxes:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Fines and forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Special assessments	-	-	-	-
Charges for services	-	-	-	-
Investment earnings	-	-	1,547	1,547
Other revenues	2,000	2,000	580	(1,420)
<b>Total Revenues</b>	<b>2,000</b>	<b>2,000</b>	<b>2,127</b>	<b>127</b>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	25,000	25,000	1,692	23,308
Highways and streets	-	-	-	-
Culture and recreation	-	-	-	-
Community development	-	-	-	-
Capital outlay	29,400	29,400	-	29,400
Debt service:				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
<b>Total Expenditures</b>	<b>54,400</b>	<b>54,400</b>	<b>1,692</b>	<b>52,708</b>
Excess (Deficiency) of Revenues over Expenditures	(52,400)	(52,400)	435	52,835
<b>OTHER FINANCING SOURCES (USES)</b>				
Issuance of capital lease	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net Change in Fund Balances	(52,400)	(52,400)	435	52,835
Fund Balances Beginning	54,196	54,196	54,196	-
Fund Balances Ending	\$ 1,796	\$ 1,796	\$ 54,631	\$ 52,835

Continued

**City of Suisun City**  
**Nonmajor Governmental Funds**  
**Statement of Revenues, Expenditures, and**  
**Changes in Fund Balances**  
**Budget and Actual (GAAP Basis)**  
**For the year ended June 30, 2019**

	<b>Special Revenue Funds</b>			
	<b>Safe Routes to School Grants</b>			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
Original	Final			
<b>REVENUES</b>				
Taxes:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Fines and forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Special assessments	-	-	-	-
Charges for services	-	-	-	-
Investment earnings	-	-	-	-
Other revenues	-	21,700	21,705	5
<b>Total Revenues</b>	<b>-</b>	<b>21,700</b>	<b>21,705</b>	<b>5</b>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Public safety	-	-	812	(812)
Public works	-	21,700	15,004	6,696
Highways and streets	-	-	-	-
Culture and recreation	-	-	-	-
Community development	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>21,700</b>	<b>15,816</b>	<b>5,884</b>
Excess (Deficiency) of Revenues over Expenditures	-	-	5,889	5,889
<b>OTHER FINANCING SOURCES (USES)</b>				
Issuance of capital lease	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	(5,889)	(5,889)
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>(5,889)</b>	<b>(5,889)</b>
Net Change in Fund Balances	-	-	-	-
Fund Balances Beginning	-	-	-	-
Fund Balances Ending	\$ -	\$ -	\$ -	\$ -

Continued

**City of Suisun City**  
**Nonmajor Governmental Funds**  
**Statement of Revenues, Expenditures, and**  
**Changes in Fund Balances**  
**Budget and Actual (GAAP Basis)**  
**For the year ended June 30, 2019**

	<b>Special Revenue Funds</b>			
	<b>Vessel Grant</b>			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
Original	Final			
<b>REVENUES</b>				
Taxes:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Fines and forfeitures	-	-	-	-
Intergovernmental	50,000	50,000	25,551	(24,449)
Special assessments	-	-	-	-
Charges for services	-	-	-	-
Investment earnings	-	-	-	-
Other revenues	-	-	-	-
<b>Total Revenues</b>	<b>50,000</b>	<b>50,000</b>	<b>25,551</b>	<b>(24,449)</b>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Highways and streets	-	-	-	-
Culture and recreation	50,000	50,000	27,510	22,490
Community development	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
<b>Total Expenditures</b>	<b>50,000</b>	<b>50,000</b>	<b>27,510</b>	<b>22,490</b>
Excess (Deficiency) of Revenues over Expenditures	-	-	(1,959)	(1,959)
<b>OTHER FINANCING SOURCES (USES)</b>				
Issuance of capital lease	-	-	-	-
Transfers in	-	-	1,959	1,959
Transfers out	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>1,959</b>	<b>1,959</b>
Net Change in Fund Balances	-	-	-	-
Fund Balances Beginning	-	-	-	-
Fund Balances Ending	\$ -	\$ -	\$ -	\$ -

Continued



**City of Suisun City**  
**Nonmajor Governmental Funds**  
**Statement of Revenues, Expenditures, and**  
**Changes in Fund Balances**  
**Budget and Actual (GAAP Basis)**  
**For the year ended June 30, 2019**

	<b>Debt Service Funds</b>			
	<b>Highway 12 Bond</b>			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
Original	Final			
<b>REVENUES</b>				
Taxes:				
Property taxes	\$ 169,500	\$ 169,500	\$ 350,033	\$ 180,533
Fines and forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Special assessments	-	-	-	-
Charges for services	-	-	-	-
Investment earnings	300	300	502	202
Other revenues	-	-	-	-
<b>Total Revenues</b>	<b>169,800</b>	<b>169,800</b>	<b>350,535</b>	<b>180,735</b>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Highways and streets	-	-	-	-
Culture and recreation	-	-	-	-
Community development	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	290,000	292,000	325,000	(33,000)
Interest and fiscal charges	59,300	59,300	26,277	33,023
<b>Total Expenditures</b>	<b>349,300</b>	<b>351,300</b>	<b>351,277</b>	<b>23</b>
Excess (Deficiency) of Revenues over Expenditures	(179,500)	(181,500)	(742)	180,758
<b>OTHER FINANCING SOURCES (USES)</b>				
Issuance of capital lease	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net Change in Fund Balances	(179,500)	(181,500)	(742)	180,758
Fund Balances Beginning	36,007	36,007	36,007	-
Fund Balances Ending	\$ (143,493)	\$ (145,493)	\$ 35,265	\$ 180,758

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**City of Suisun City**  
**Nonmajor Governmental Funds**  
**Statement of Revenues, Expenditures, and**  
**Changes in Fund Balances**  
**Budget and Actual (GAAP Basis)**  
**For the year ended June 30, 2019**

	<b>Debt Service Funds</b>			
	<b>North Bay Aqueduct</b>			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
Original	Final			
<b>REVENUES</b>				
Taxes:				
Property taxes	\$ 76,200	\$ 76,200	\$ 81,813	\$ 5,613
Fines and forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Special assessments	-	-	-	-
Charges for services	-	-	-	-
Investment earnings	100	100	346	246
Other revenues	-	-	-	-
<b>Total Revenues</b>	<b>76,300</b>	<b>76,300</b>	<b>82,159</b>	<b>5,859</b>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	4,800	4,800	-	4,800
Highways and streets	-	-	-	-
Culture and recreation	-	-	-	-
Community development	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	77,800	77,800	77,740	60
Interest and fiscal charges	2,700	2,700	2,711	(11)
<b>Total Expenditures</b>	<b>85,300</b>	<b>85,300</b>	<b>80,451</b>	<b>4,849</b>
Excess (Deficiency) of Revenues over Expenditures	(9,000)	(9,000)	1,708	10,708
<b>OTHER FINANCING SOURCES (USES)</b>				
Issuance of capital lease	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net Change in Fund Balances	(9,000)	(9,000)	1,708	10,708
Fund Balances Beginning	11,034	11,034	11,034	-
Fund Balances Ending	\$ 2,034	\$ 2,034	\$ 12,742	\$ 10,708

Continued

**City of Suisun City**  
**Nonmajor Governmental Funds**  
**Statement of Revenues, Expenditures, and**  
**Changes in Fund Balances**  
**Budget and Actual (GAAP Basis)**  
**For the year ended June 30, 2019**

	<b>Debt Service Funds</b>			
	<b>Vehicles</b>			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
Original	Final			
<b>REVENUES</b>				
Taxes:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Fines and forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Special assessments	-	-	-	-
Charges for services	-	-	-	-
Investment earnings	-	-	-	-
Other revenues	-	-	-	-
<b>Total Revenues</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Highways and streets	-	-	-	-
Culture and recreation	-	-	-	-
Community development	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	205,500	205,500	189,775	15,725
Interest and fiscal charges	27,500	27,500	20,618	6,882
<b>Total Expenditures</b>	<b>233,000</b>	<b>233,000</b>	<b>210,393</b>	<b>22,607</b>
Excess (Deficiency) of Revenues over Expenditures	(233,000)	(233,000)	(210,393)	22,607
<b>OTHER FINANCING SOURCES (USES)</b>				
Issuance of capital lease	-	-	-	-
Transfers in	233,100	233,100	203,839	(29,261)
Transfers out	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>233,100</b>	<b>233,100</b>	<b>203,839</b>	<b>(29,261)</b>
Net Change in Fund Balances	100	100	(6,554)	(6,654)
Fund Balances Beginning	22,053	22,053	22,053	-
Fund Balances Ending	\$ 22,153	\$ 22,153	\$ 15,499	\$ (6,654)

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**City of Suisun City**  
**Nonmajor Governmental Funds**  
**Statement of Revenues, Expenditures, and**  
**Changes in Fund Balances**  
**Budget and Actual (GAAP Basis)**  
**For the year ended June 30, 2019**

	<b>Debt Service Funds</b>			
	<b>RIMS System</b>			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Taxes:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Fines and forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Special assessments	-	-	-	-
Charges for services	-	-	-	-
Investment earnings	-	-	-	-
Other revenues	-	-	-	-
<b>Total Revenues</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Highways and streets	-	-	-	-
Culture and recreation	-	-	-	-
Community development	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	53,900	53,894	6
Interest and fiscal charges	-	6,500	6,448	52
<b>Total Expenditures</b>	<b>-</b>	<b>60,400</b>	<b>60,342</b>	<b>58</b>
Excess (Deficiency) of Revenues over Expenditures	-	(60,400)	(60,342)	58
<b>OTHER FINANCING SOURCES (USES)</b>				
Issuance of capital lease	-	-	-	-
Transfers in	-	60,400	60,342	(58)
Transfers out	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>60,400</b>	<b>60,342</b>	<b>(58)</b>
Net Change in Fund Balances	-	-	-	-
Fund Balances Beginning	-	-	-	-
Fund Balances Ending	\$ -	\$ -	\$ -	\$ -

Continued

**City of Suisun City**  
**Nonmajor Governmental Funds**  
**Statement of Revenues, Expenditures, and**  
**Changes in Fund Balances**  
**Budget and Actual (GAAP Basis)**  
**For the year ended June 30, 2019**

	<b>Capital Projects Funds</b>			
	<b>Park Development</b>			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Taxes:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Fines and forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Special assessments	-	-	-	-
Charges for services	548,800	548,800	-	(548,800)
Investment earnings	3,500	3,500	4,229	729
Other revenues	-	-	-	-
<b>Total Revenues</b>	<b>552,300</b>	<b>552,300</b>	<b>4,229</b>	<b>(548,071)</b>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Highways and streets	-	-	-	-
Culture and recreation	24,500	24,500	24,500	-
Community development	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
<b>Total Expenditures</b>	<b>24,500</b>	<b>24,500</b>	<b>24,500</b>	<b>-</b>
Excess (Deficiency) of Revenues over Expenditures	527,800	527,800	(20,271)	(548,071)
<b>OTHER FINANCING SOURCES (USES)</b>				
Issuance of capital lease	-	-	-	-
Transfers in	-	-	-	-
Transfers out	(75,000)	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>(75,000)</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net Change in Fund Balances	452,800	527,800	(20,271)	(548,071)
Fund Balances Beginning	156,961	156,961	156,961	-
Fund Balances Ending	<b>\$ 609,761</b>	<b>\$ 684,761</b>	<b>\$ 136,690</b>	<b>\$ (548,071)</b>

Continued

**City of Suisun City**  
**Nonmajor Governmental Funds**  
**Statement of Revenues, Expenditures, and**  
**Changes in Fund Balances**  
**Budget and Actual (GAAP Basis)**  
**For the year ended June 30, 2019**

	<b>Capital Projects Funds</b>			
	<b>Fire Facilities &amp; Equipment Fund</b>			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
Original	Final			
<b>REVENUES</b>				
Taxes:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Fines and forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Special assessments	-	-	-	-
Charges for services	88,000	88,000	27,198	(60,802)
Investment earnings	-	-	60	60
Other revenues	-	-	-	-
<b>Total Revenues</b>	<b>88,000</b>	<b>88,000</b>	<b>27,258</b>	<b>(60,742)</b>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Highways and streets	-	-	-	-
Culture and recreation	-	-	-	-
Community development	-	-	-	-
Capital outlay	156,100	156,100	70,318	85,782
Debt service:				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
<b>Total Expenditures</b>	<b>156,100</b>	<b>156,100</b>	<b>70,318</b>	<b>85,782</b>
Excess (Deficiency) of Revenues over Expenditures	(68,100)	(68,100)	(43,060)	25,040
<b>OTHER FINANCING SOURCES (USES)</b>				
Issuance of capital lease	-	-	-	-
Transfers in	42,000	42,000	42,000	-
Transfers out	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>42,000</b>	<b>42,000</b>	<b>42,000</b>	<b>-</b>
Net Change in Fund Balances	(26,100)	(26,100)	(1,060)	25,040
Fund Balances Beginning	(277)	(277)	(277)	-
Fund Balances Ending	\$ (26,377)	\$ (26,377)	\$ (1,337)	\$ 25,040

Continued

**City of Suisun City**  
**Nonmajor Governmental Funds**  
**Statement of Revenues, Expenditures, and**  
**Changes in Fund Balances**  
**Budget and Actual (GAAP Basis)**  
**For the year ended June 30, 2019**

	<b>Capital Projects Funds</b>			
	<b>Police Facilities &amp; Equipment Fund</b>			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
Original	Final			
<b>REVENUES</b>				
Taxes:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Fines and forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Special assessments	-	-	-	-
Charges for services	98,000	98,000	39,120	(58,880)
Investment earnings	200	200	6,211	6,011
Other revenues	-	-	-	-
<b>Total Revenues</b>	<b>98,200</b>	<b>98,200</b>	<b>45,331</b>	<b>(52,869)</b>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Highways and streets	-	-	-	-
Culture and recreation	-	-	-	-
Community development	-	-	-	-
Capital outlay	482,600	450,700	403,690	47,010
Debt service:				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
<b>Total Expenditures</b>	<b>482,600</b>	<b>450,700</b>	<b>403,690</b>	<b>47,010</b>
Excess (Deficiency) of Revenues over Expenditures	(384,400)	(352,500)	(358,359)	(5,859)
<b>OTHER FINANCING SOURCES (USES)</b>				
Issuance of capital lease	-	-	377,142	377,142
Transfers in	271,000	271,000	22,668	(248,332)
Transfers out	-	-	(212,578)	(212,578)
<b>Total Other Financing Sources (Uses)</b>	<b>271,000</b>	<b>271,000</b>	<b>187,232</b>	<b>(83,768)</b>
Net Change in Fund Balances	(113,400)	(81,500)	(171,127)	(89,627)
Fund Balances Beginning	186,176	186,176	186,176	-
Fund Balances Ending	\$ 72,776	\$ 104,676	\$ 15,049	\$ (89,627)

Continued

**City of Suisun City**  
**Nonmajor Governmental Funds**  
**Statement of Revenues, Expenditures, and**  
**Changes in Fund Balances**  
**Budget and Actual (GAAP Basis)**  
**For the year ended June 30, 2019**

	<b>Capital Projects Funds</b>			
	<b>Municipal Vehicle &amp; Equipment Fund</b>			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
Original	Final			
<b>REVENUES</b>				
Taxes:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Fines and forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Special assessments	-	-	-	-
Charges for services	208,900	208,900	18,248	(190,652)
Investment earnings	800	800	7,010	6,210
Other revenues	-	-	-	-
<b>Total Revenues</b>	<b>209,700</b>	<b>209,700</b>	<b>25,258</b>	<b>(184,442)</b>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Highways and streets	-	-	-	-
Culture and recreation	-	-	-	-
Community development	-	-	-	-
Capital outlay	540,700	616,000	189,217	426,783
Debt service:				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
<b>Total Expenditures</b>	<b>540,700</b>	<b>616,000</b>	<b>189,217</b>	<b>426,783</b>
Excess (Deficiency) of Revenues over Expenditures	(331,000)	(406,300)	(163,959)	242,341
<b>OTHER FINANCING SOURCES (USES)</b>				
Issuance of capital lease	-	-	-	-
Transfers in	88,000	88,000	87,344	(656)
Transfers out	-	-	(195,837)	(195,837)
<b>Total Other Financing Sources (Uses)</b>	<b>88,000</b>	<b>88,000</b>	<b>(108,493)</b>	<b>(196,493)</b>
Net Change in Fund Balances	(243,000)	(318,300)	(272,452)	45,848
Fund Balances Beginning	290,953	290,953	290,953	-
Fund Balances Ending	\$ 47,953	\$ (27,347)	\$ 18,501	\$ 45,848

Continued



**City of Suisun City**  
**Nonmajor Governmental Funds**  
**Statement of Revenues, Expenditures, and**  
**Changes in Fund Balances**  
**Budget and Actual (GAAP Basis)**  
**For the year ended June 30, 2019**

	<b>Capital Projects Funds</b>			
	<b>Dredging</b>			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Taxes:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Fines and forfeitures	-	-	-	-
Intergovernmental	244,000	244,000	-	(244,000)
Special assessments	-	-	-	-
Charges for services	-	-	-	-
Investment earnings	11,900	11,900	40,055	28,155
Other revenues	-	-	-	-
<b>Total Revenues</b>	<b>255,900</b>	<b>255,900</b>	<b>40,055</b>	<b>(215,845)</b>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Highways and streets	-	-	-	-
Culture and recreation	-	-	1,404,616	(1,404,616)
Community development	-	-	-	-
Capital outlay	4,029,400	4,029,400	21,581	4,007,819
Debt service:				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
<b>Total Expenditures</b>	<b>4,029,400</b>	<b>4,029,400</b>	<b>1,426,197</b>	<b>2,603,203</b>
Excess (Deficiency) of Revenues over Expenditures	(3,773,500)	(3,773,500)	(1,386,142)	2,387,358
<b>OTHER FINANCING SOURCES (USES)</b>				
Issuance of capital lease	-	-	-	-
Transfers in	2,170,600	2,170,600	148,500	(2,022,100)
Transfers out	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>2,170,600</b>	<b>2,170,600</b>	<b>148,500</b>	<b>(2,022,100)</b>
Net Change in Fund Balances	(1,602,900)	(1,602,900)	(1,237,642)	365,258
Fund Balances Beginning	1,617,678	1,617,678	1,617,678	-
Fund Balances Ending	\$ 14,778	\$ 14,778	\$ 380,036	\$ 365,258

Continued

**City of Suisun City**  
**Nonmajor Governmental Funds**  
**Statement of Revenues, Expenditures, and**  
**Changes in Fund Balances**  
**Budget and Actual (GAAP Basis)**  
**For the year ended June 30, 2019**

	<b>Capital Projects Funds</b>			
	<b>Walmart Mitigation Projects</b>			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
Original	Final			
<b>REVENUES</b>				
Taxes:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Fines and forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Special assessments	-	-	-	-
Charges for services	-	-	-	-
Investment earnings	5,000	5,000	17,781	12,781
Other revenues	-	-	-	-
<b>Total Revenues</b>	<b>5,000</b>	<b>5,000</b>	<b>17,781</b>	<b>12,781</b>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Highways and streets	-	-	-	-
Culture and recreation	-	-	-	-
Community development	-	-	-	-
Capital outlay	626,300	626,300	-	626,300
Debt service:				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
<b>Total Expenditures</b>	<b>626,300</b>	<b>626,300</b>	<b>-</b>	<b>626,300</b>
Excess (Deficiency) of Revenues over Expenditures	(621,300)	(621,300)	17,781	639,081
<b>OTHER FINANCING SOURCES (USES)</b>				
Issuance of capital lease	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net Change in Fund Balances	(621,300)	(621,300)	17,781	639,081
Fund Balances Beginning	616,843	616,843	616,843	-
Fund Balances Ending	\$ (4,457)	\$ (4,457)	\$ 634,624	\$ 639,081

Concluded

**City of Suisun City**  
**Nonmajor Governmental Funds**  
**Statement of Revenues, Expenditures, and**  
**Changes in Fund Balances**  
**Budget and Actual (GAAP Basis)**  
**For the year ended June 30, 2019**

	<b>Capital Projects Funds</b>			
	<b>Municipal Facilities and Equipment</b>			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Taxes:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Fines and forfeitures	-	-	-	-
Intergovernmental	500,000	500,000	500,000	-
Special assessments	-	-	-	-
Charges for services	-	-	-	-
Investment earnings	3,500	3,500	10,395	6,895
Other revenues	-	-	-	-
<b>Total Revenues</b>	<b>503,500</b>	<b>503,500</b>	<b>510,395</b>	<b>6,895</b>
<b>EXPENDITURES</b>				
Current:				
General government	68,300	91,300	79,624	11,676
Public safety	-	-	-	-
Public works	-	-	-	-
Highways and streets	-	-	-	-
Culture and recreation	-	-	-	-
Community development	-	-	-	-
Capital outlay	250,000	45,000	12,290	32,710
Debt service:				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
<b>Total Expenditures</b>	<b>318,300</b>	<b>136,300</b>	<b>91,914</b>	<b>44,386</b>
Excess (Deficiency) of Revenues over Expenditures	185,200	367,200	418,481	51,281
<b>OTHER FINANCING SOURCES (USES)</b>				
Issuance of capital lease	-	-	-	-
Transfers in	7,400	22,400	-	(22,400)
Transfers out	(768,400)	(1,037,400)	(354,710)	682,690
<b>Total Other Financing Sources (Uses)</b>	<b>(761,000)</b>	<b>(1,015,000)</b>	<b>(354,710)</b>	<b>660,290</b>
Net Change in Fund Balances	(575,800)	(647,800)	63,771	711,571
Fund Balances Beginning	572,980	572,980	572,980	-
Fund Balances Ending	\$ (2,820)	\$ (74,820)	\$ 636,751	\$ 711,571

Concluded

**City of Suisun City**  
**Nonmajor Governmental Funds**  
**Statement of Revenues, Expenditures, and**  
**Changes in Fund Balances**  
**Budget and Actual (GAAP Basis)**  
**For the year ended June 30, 2019**

	<b>Capital Projects Funds</b>			
	<b>Energy Savings Project</b>			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
Original	Final			
<b>REVENUES</b>				
Taxes:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Fines and forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Special assessments	-	-	-	-
Charges for services	-	-	-	-
Investment earnings	-	-	2,966	2,966
Other revenues	-	-	-	-
<b>Total Revenues</b>	<b>-</b>	<b>-</b>	<b>2,966</b>	<b>2,966</b>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Highways and streets	-	-	-	-
Culture and recreation	-	-	-	-
Community development	-	-	-	-
Capital outlay	-	1,224,400	1,224,384	16
Debt service:				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>1,224,400</b>	<b>1,224,384</b>	<b>16</b>
Excess (Deficiency) of Revenues over Expenditures	-	(1,224,400)	(1,221,418)	2,982
<b>OTHER FINANCING SOURCES (USES)</b>				
Issuance of capital lease	-	1,224,400	5,976,000	4,751,600
Transfers in	-	-	-	-
Transfers out	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>1,224,400</b>	<b>5,976,000</b>	<b>4,751,600</b>
Net Change in Fund Balances	-	-	4,754,582	4,754,582
Fund Balances Beginning	-	-	-	-
Fund Balances Ending	\$ -	\$ -	\$ 4,754,582	\$ 4,754,582

Concluded

## PROPRIETARY FUNDS INTERNAL SERVICE FUNDS

Fund Title	Fund Description
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**  
**Proprietary Funds**  
**Internal Service Funds**  
**Combining Statement of Net Position**  
**June 30, 2019**

	Motor Vehicle Repair	Motor Vehicle Replacement	Network Maintenance	Public Works Operating Cost	Self- Insurance	Total Governmental Activities - Internal Service Funds
<b>ASSETS</b>						
Current assets:						
Cash and investments	\$ 119,980	\$ 1,193,589	\$ 94,616	\$ 9,519	\$ 361,802	\$ 1,779,506
Accounts receivable - net	-	-	6,746	-	9,382	16,128
Total current assets	119,980	1,193,589	101,362	9,519	371,184	1,795,634
Noncurrent assets:						
Capital assets - net	-	1,510,038	32,881	-	-	1,542,919
<b>Total Assets</b>	<b>\$ 119,980</b>	<b>\$ 2,703,627</b>	<b>\$ 134,243</b>	<b>\$ 9,519</b>	<b>\$ 371,184</b>	<b>\$ 3,338,553</b>
<b>LIABILITIES</b>						
Current liabilities:						
Accounts payable	\$ 4,009	\$ 72,351	\$ 1,807	\$ 9,519	\$ 22,873	\$ 110,559
Due to other funds	-	-	-	-	1,255	1,255
Claims payable - current	-	-	-	-	344,996	344,996
Total current liabilities	4,009	72,351	1,807	9,519	369,124	456,810
Noncurrent liabilities:						
Claims payable	-	-	-	-	421,663	421,663
<b>Total Liabilities</b>	<b>\$ 4,009</b>	<b>\$ 72,351</b>	<b>\$ 1,807</b>	<b>\$ 9,519</b>	<b>\$ 790,787</b>	<b>\$ 878,473</b>
<b>NET POSITION</b>						
Net investment in capital assets	\$ -	\$ 1,510,038	\$ 32,881	\$ -	\$ -	\$ 1,542,919
Unrestricted	115,971	1,121,238	99,555	-	(419,603)	917,161
<b>Total Net Position</b>	<b>\$ 115,971</b>	<b>\$ 2,631,276</b>	<b>\$ 132,436</b>	<b>\$ -</b>	<b>\$ (419,603)</b>	<b>\$ 2,460,080</b>

The accompanying notes are an integral part of these financial statements.

**City of Suisun City**  
**Proprietary Funds**  
**Internal Service Funds**  
**Combining Statement of Revenues, Expenses and Changes in Net Position**  
**For the year ended June 30, 2019**

	Motor Vehicle Repair	Motor Vehicle Replacement	Network Maintenance	Public Works Operating Cost	Self- Insurance	Total Governmental Activities - Internal Service Funds
<b>OPERATING REVENUES</b>						
Charges to City departments	\$ 142,600	\$ 180,200	\$ 275,916	\$ 1,097,724	\$ 735,963	\$ 2,432,403
Other revenue	-	-	11,914	201	18,910	31,025
<b>Total operating revenues</b>	<b>142,600</b>	<b>180,200</b>	<b>287,830</b>	<b>1,097,925</b>	<b>754,873</b>	<b>2,463,428</b>
<b>OPERATING EXPENSES</b>						
Salaries and benefits	30,367	-	258,485	1,015,631	232,599	1,537,082
Services and supplies	76,766	7,528	120,427	228,494	445,487	878,702
Claims and settlements	-	-	-	-	498,059	498,059
Depreciation	-	99,790	22,145	-	-	121,935
<b>Total operating expenses</b>	<b>107,133</b>	<b>107,318</b>	<b>401,057</b>	<b>1,244,125</b>	<b>1,176,145</b>	<b>3,035,778</b>
Operating income (loss)	35,467	72,882	(113,227)	(146,200)	(421,272)	(572,350)
<b>NONOPERATING REVENUES (EXPENSES)</b>						
Investment income	2,823	42,365	4,146	-	13,266	62,600
Gain (loss) on sales of assets	-	1,495	-	-	-	1,495
<b>Total nonoperating revenues(expenses)</b>	<b>2,823</b>	<b>43,860</b>	<b>4,146</b>	<b>-</b>	<b>13,266</b>	<b>64,095</b>
Income (loss)	38,290	116,742	(109,081)	(146,200)	(408,006)	(508,255)
Transfers in	-	-	-	146,200	-	146,200
Change in net position	38,290	116,742	(109,081)	-	(408,006)	(362,055)
Total net position - beginning	77,681	2,514,534	241,517	-	(11,597)	2,822,135
Total net position - ending	<b>\$ 115,971</b>	<b>\$ 2,631,276</b>	<b>\$ 132,436</b>	<b>\$ -</b>	<b>\$ (419,603)</b>	<b>\$ 2,460,080</b>

The accompanying notes are an integral part of these financial statements.

**City of Suisun City**  
**Proprietary Funds**  
**Internal Service Funds**  
**Combining Statement of Cash Flows**  
**For the year ended June 30, 2019**

	Motor Vehicle Repair	Motor Vehicle Replacement	Network Maintenance	Public Works Operating Cost	Self- Insurance	Total Governmental Activities - Internal Service Funds
<b>Cash flows from operating activities:</b>						
Cash received from customers and departments	\$ 142,600	\$ 220,694	\$ 282,660	\$ 1,097,925	\$ 745,491	\$ 2,489,370
Cash paid to suppliers	(75,720)	-	(119,800)	(226,384)	(427,151)	(849,055)
Cash paid for claims and settlements	-	-	-	-	(348,749)	(348,749)
Cash paid to employees	(30,367)	-	(258,485)	(1,015,631)	(232,599)	(1,537,082)
Net cash provided (used) by operating activities	36,513	220,694	(95,625)	(144,090)	(263,008)	(245,516)
<b>Cash flows from noncapital financing activities:</b>						
Interfund transactions	-	-	-	146,200	-	146,200
Net cash provided (used) by noncapital financing activities	-	-	-	146,200	-	146,200
<b>Cash flows from capital and related financing activities:</b>						
Purchase of capital assets	-	(1,028,208)	-	-	-	(1,028,208)
Sale of capital assets	-	1,495	-	-	-	1,495
Net cash provided (used) by capital and related financing activities	-	(1,026,713)	-	-	-	(1,026,713)
<b>Cash flows from investing activities:</b>						
Investment income (loss)	2,823	42,365	4,146	-	13,266	62,600
Net cash provided (used) by investing activities	2,823	42,365	4,146	-	13,266	62,600
Net increase (decrease) in cash and cash equivalents	39,336	(763,654)	(91,479)	2,110	(249,742)	(1,063,429)
Cash and cash equivalents - beginning	80,644	1,957,243	186,095	7,409	611,544	2,842,935
Cash and cash equivalents - ending	\$ 119,980	\$ 1,193,589	\$ 94,616	\$ 9,519	\$ 361,802	\$ 1,779,506
<b>Reconciliation of operating income to net cash provided (used) by operating activities:</b>						
Operating income (loss)	\$ 35,467	\$ 72,882	\$ (113,227)	\$ (146,200)	\$ (421,272)	\$ (572,350)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:						
Depreciation	-	99,790	22,145	-	-	121,935
Change in operating assets and liabilities:						
Accounts receivables	-	-	(5,170)	-	(9,382)	(14,552)
Accounts payable	1,046	48,022	627	2,110	17,081	68,886
Due to other funds	-	-	-	-	1,255	1,255
Claims payable	-	-	-	-	149,310	149,310
Net cash provided (used) by operating activities	\$ 36,513	\$ 220,694	\$ (95,625)	\$ (144,090)	\$ (263,008)	\$ (245,516)

The accompanying notes are an integral part of these financial statements.



## 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:

Fund Title	Fund Description
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.
BUSINESS IMPROVEMENT DISTRICT	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.
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.
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.
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.
PD PROP/EVID HL	This is a fiduciary fund set up to account for police property and evidence holding account.

# City of Suisun City

## Agency Funds

### Combining Statement of Changes in Assets and Liabilities

For the year ended June 30, 2019

	Balance July 01, 2018	Additions	Deductions	Balance June 30, 2019
<b>Casa de Suisun</b>				
<b>ASSETS</b>				
Cash and investments	\$ 140	\$ -	\$ 140	\$ -
<b>Total assets</b>	<b>\$ 140</b>	<b>\$ -</b>	<b>\$ 140</b>	<b>\$ -</b>
<b>LIABILITIES</b>				
Due to other agencies	\$ 140	\$ -	\$ 140	\$ -
<b>Total liabilities</b>	<b>\$ 140</b>	<b>\$ -</b>	<b>\$ 140</b>	<b>\$ -</b>
<b>Rec/Com Programs</b>				
<b>ASSETS</b>				
Cash and investments	\$ 25,903	\$ -	\$ -	\$ 25,903
<b>Total assets</b>	<b>\$ 25,903</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 25,903</b>
<b>LIABILITIES</b>				
Due to other agencies	\$ 25,903	\$ -	\$ -	\$ 25,903
<b>Total liabilities</b>	<b>\$ 25,903</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 25,903</b>
<b>Asset Forfeiture</b>				
<b>ASSETS</b>				
Cash and investments	\$ 5,203	\$ -	\$ -	\$ 5,203
<b>Total assets</b>	<b>\$ 5,203</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,203</b>
<b>LIABILITIES</b>				
Due to other agencies	\$ 5,203	\$ -	\$ -	\$ 5,203
<b>Total liabilities</b>	<b>\$ 5,203</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,203</b>
<b>School Impact Fees</b>				
<b>ASSETS</b>				
Cash and investments	\$ 5	\$ -	\$ -	\$ 5
<b>Total assets</b>	<b>\$ 5</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5</b>
<b>LIABILITIES</b>				
Due to other agencies	\$ 5	\$ -	\$ -	\$ 5
<b>Total liabilities</b>	<b>\$ 5</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5</b>

Cont'd

# City of Suisun City

## Agency Funds

### Combining Statement of Changes in Assets and Liabilities

For the year ended June 30, 2019

	Balance July 01, 2018	Additions	Deductions	Balance June 30, 2019
<b>Business Improvement District</b>				
<b>ASSETS</b>				
Cash and investments	\$ -	\$ 400	\$ -	\$ 400
<b>Total assets</b>	<u>\$ -</u>	<u>\$ 400</u>	<u>\$ -</u>	<u>\$ 400</u>
<b>LIABILITIES</b>				
Due to other agencies	\$ -	\$ 400	\$ -	\$ 400
<b>Total liabilities</b>	<u>\$ -</u>	<u>\$ 400</u>	<u>\$ -</u>	<u>\$ 400</u>
<b>Strong Motion Fees</b>				
<b>ASSETS</b>				
Cash and investments	\$ 482	\$ 375	\$ -	\$ 857
<b>Total assets</b>	<u>\$ 482</u>	<u>\$ 375</u>	<u>\$ -</u>	<u>\$ 857</u>
<b>LIABILITIES</b>				
Due to other agencies	\$ 482	\$ 375	\$ -	\$ 857
<b>Total liabilities</b>	<u>\$ 482</u>	<u>\$ 375</u>	<u>\$ -</u>	<u>\$ 857</u>
<b>Solano County Trust</b>				
<b>ASSETS</b>				
Cash and investments	\$ 2,263	\$ 7,460	\$ 2,263	\$ 7,460
<b>Total assets</b>	<u>\$ 2,263</u>	<u>\$ 7,460</u>	<u>\$ 2,263</u>	<u>\$ 7,460</u>
<b>LIABILITIES</b>				
Due to other agencies	\$ 2,263	\$ 7,460	\$ 2,263	\$ 7,460
<b>Total liabilities</b>	<u>\$ 2,263</u>	<u>\$ 7,460</u>	<u>\$ 2,263</u>	<u>\$ 7,460</u>
<b>Transit Tickets</b>				
<b>ASSETS</b>				
Cash and investments	\$ 150	\$ 100	\$ -	\$ 250
<b>Total assets</b>	<u>\$ 150</u>	<u>\$ 100</u>	<u>\$ -</u>	<u>\$ 250</u>
<b>LIABILITIES</b>				
Due to other agencies	\$ 150	\$ 100	\$ -	\$ 250
<b>Total liabilities</b>	<u>\$ 150</u>	<u>\$ 100</u>	<u>\$ -</u>	<u>\$ 250</u>

Cont'd

# City of Suisun City

## Agency Funds

### Combining Statement of Changes in Assets and Liabilities

For the year ended June 30, 2019

	Balance July 01, 2018	Additions	Deductions	Balance June 30, 2019
<b>Victorian Harbor Assessment District</b>				
<b>ASSETS</b>				
Cash and investments	\$ 105,123	\$ 7,574	\$ 55,887	\$ 56,810
<b>Total assets</b>	<b>\$ 105,123</b>	<b>\$ 7,574</b>	<b>\$ 55,887</b>	<b>\$ 56,810</b>
<b>LIABILITIES</b>				
Due to other agencies	\$ 105,123	\$ 7,574	\$ 55,887	\$ 56,810
<b>Total liabilities</b>	<b>\$ 105,123</b>	<b>\$ 7,574</b>	<b>\$ 55,887</b>	<b>\$ 56,810</b>
<b>Sewer District Trust</b>				
<b>ASSETS</b>				
Cash and investments	\$ 376,366	\$ 403,288	\$ 376,366	\$ 403,288
Assessments receivable	411,469	429,514	411,469	429,514
<b>Total assets</b>	<b>\$ 787,835</b>	<b>\$ 832,802</b>	<b>\$ 787,835</b>	<b>\$ 832,802</b>
<b>LIABILITIES</b>				
Due to other agencies	\$ 787,835	\$ 832,802	\$ 787,835	\$ 832,802
<b>Total liabilities</b>	<b>\$ 787,835</b>	<b>\$ 832,802</b>	<b>\$ 787,835</b>	<b>\$ 832,802</b>
<b>Solano Garbage</b>				
<b>ASSETS</b>				
Cash and investments	\$ 145,144	\$ 15,712	\$ -	\$ 160,856
<b>Total assets</b>	<b>\$ 145,144</b>	<b>\$ 15,712</b>	<b>\$ -</b>	<b>\$ 160,856</b>
<b>LIABILITIES</b>				
Due to other agencies	\$ 145,144	\$ 15,712	\$ -	\$ 160,856
<b>Total liabilities</b>	<b>\$ 145,144</b>	<b>\$ 15,712</b>	<b>\$ -</b>	<b>\$ 160,856</b>
<b>CBSC - SB1473</b>				
<b>ASSETS</b>				
Cash and investments	\$ 255	\$ 56	\$ -	\$ 311
<b>Total assets</b>	<b>\$ 255</b>	<b>\$ 56</b>	<b>\$ -</b>	<b>\$ 311</b>
<b>LIABILITIES</b>				
Due to other agencies	\$ 255	\$ 56	\$ -	\$ 311
<b>Total liabilities</b>	<b>\$ 255</b>	<b>\$ 56</b>	<b>\$ -</b>	<b>\$ 311</b>

Cont'd

# City of Suisun City

## Agency Funds

### Combining Statement of Changes in Assets and Liabilities

For the year ended June 30, 2019

	Balance July 01, 2018	Additions	Deductions	Balance June 30, 2019
<b>Harbor Plaza Trash</b>				
<b>ASSETS</b>				
Cash and investments	\$ -	\$ 2,529	\$ -	\$ 2,529
Assessments receivable	6,108	-	6,108	-
<b>Total assets</b>	<b>\$ 6,108</b>	<b>\$ 2,529</b>	<b>\$ 6,108</b>	<b>\$ 2,529</b>
<b>LIABILITIES</b>				
Due to other agencies	\$ 6,108	\$ 2,529	\$ 6,108	\$ 2,529
<b>Total liabilities</b>	<b>\$ 6,108</b>	<b>\$ 2,529</b>	<b>\$ 6,108</b>	<b>\$ 2,529</b>
<b>Suisun-Solano Water Agency</b>				
<b>ASSETS</b>				
Cash and investments	\$ 7,986,358	\$ 5,493,903	\$ 6,876,938	\$ 6,603,323
Cash with fiscal agent	7,115,197	5,247,845	-	12,363,042
Receivables	-	2,247	-	2,247
Other assets	167,319	25,612	167,319	25,612
Assessments receivable	1,072,923	91,646	-	1,164,569
<b>Total assets</b>	<b>\$ 16,341,797</b>	<b>\$ 10,861,253</b>	<b>\$ 7,044,257</b>	<b>\$ 20,158,793</b>
<b>LIABILITIES</b>				
Due to other agencies	\$ 16,341,797	\$ 10,861,253	\$ 7,044,257	\$ 20,158,793
<b>Total liabilities</b>	<b>\$ 16,341,797</b>	<b>\$ 10,861,253</b>	<b>\$ 7,044,257</b>	<b>\$ 20,158,793</b>
<b>SB 1186 Steinberg Disability Access</b>				
<b>ASSETS</b>				
Cash and investments	\$ 7,960	\$ 4,334	\$ -	\$ 12,294
<b>Total assets</b>	<b>\$ 7,960</b>	<b>\$ 4,334</b>	<b>\$ -</b>	<b>\$ 12,294</b>
<b>LIABILITIES</b>				
Due to other agencies	\$ 7,960	\$ 4,334	\$ -	\$ 12,294
<b>Total liabilities</b>	<b>\$ 7,960</b>	<b>\$ 4,334</b>	<b>\$ -</b>	<b>\$ 12,294</b>
<b>PD PROP/EVID HL</b>				
<b>ASSETS</b>				
Cash and investments	\$ 6,194	\$ 2,528	\$ -	\$ 8,722
<b>Total assets</b>	<b>\$ 6,194</b>	<b>\$ 2,528</b>	<b>\$ -</b>	<b>\$ 8,722</b>
<b>LIABILITIES</b>				
Due to other agencies	\$ 6,194	\$ 2,528	\$ -	\$ 8,722
<b>Total liabilities</b>	<b>\$ 6,194</b>	<b>\$ 2,528</b>	<b>\$ -</b>	<b>\$ 8,722</b>

Cont'd

# City of Suisun City

## Agency Funds

### Combining Statement of Changes in Assets and Liabilities

For the year ended June 30, 2019

<b>Totals</b>	Balance July 01, 2018	Additions	Deductions	Balance June 30, 2019
<b>ASSETS</b>				
Cash and investments	\$ 8,661,546	\$ 5,938,259	\$ 7,311,594	\$ 7,288,211
Cash with fiscal agent	7,115,197	5,247,845	-	12,363,042
Receivables	-	2,247	-	2,247
Other assets	167,319	25,612	167,319	25,612
Assessments receivable	1,490,500	521,160	417,577	1,594,083
<b>Total assets</b>	<b>\$ 17,434,562</b>	<b>\$ 11,735,123</b>	<b>\$ 7,896,490</b>	<b>\$ 21,273,195</b>
<b>LIABILITIES</b>				
Due to other agencies	\$ 17,434,562	\$ 11,735,123	\$ 7,896,490	\$ 21,273,195
<b>Total liabilities</b>	<b>\$ 17,434,562</b>	<b>\$ 11,735,123</b>	<b>\$ 7,896,490</b>	<b>\$ 21,273,195</b>

Concluded



**STATISTICAL INFORMATION**

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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.

**City of Suisun City**  
**Net Position by Component**  
**Last Ten Fiscal Years**

	Fiscal Year				
	2010	2011	2012	2013	2014
<b>Primary Government</b>					
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	\$ 142,075,535	\$ 140,510,721	\$ 196,333,426	\$ 192,815,654	\$ 191,157,472

	Fiscal Year				
	2015	2016	2017	2018	2019
<b>Primary Government</b>					
Governmental activities:					
Net investment in capital assets	\$ 140,678,767	\$ 139,860,899	\$ 137,093,773	\$ 134,736,406	\$ 127,316,208
Restricted	35,450,232	33,924,639	34,266,905	35,699,817	37,975,297
Unrestricted	(10,521,214)	(8,216,796)	(9,116,095)	(12,729,649)	(11,035,862)
Total governmental activities net position	\$ 165,607,785	\$ 165,568,742	\$ 162,244,583	\$ 157,706,574	\$ 154,255,643

Source: Financial Statements

Note: The negative unrestricted net position is the result of the implementation of GASB 68.

**City of Suism City**  
**Changes in Net Position**  
**Last Ten Fiscal Years**

	Fiscal Year									
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
<b>Expenses:</b>										
Governmental activities:										
General government	\$ 15,431,040	\$ 11,311,026	\$ 12,709,382	\$ 5,149,804	\$ 4,692,789	\$ 3,606,516	\$ 4,003,193	\$ 4,712,399	\$ 6,016,240	\$ 6,349,819
Public safety	6,356,448	6,562,319	6,662,665	6,244,689	6,044,990	6,142,207	6,178,963	7,121,039	8,468,885	8,260,633
Public works	3,205,912	2,571,579	2,555,024	2,910,593	2,608,705	2,719,760	2,262,710	2,331,092	2,460,245	3,219,513
Highways and streets	2,739,175	2,793,630	4,152,173	2,812,778	2,610,362	3,767,472	2,979,316	2,751,957	3,059,571	3,545,903
Building services	832,962	553,654	1,028,453	938,927	888,460	908,563	837,255	846,867	925,361	1,138,874
Culture and recreation	2,255,968	2,201,925	2,242,286	2,078,300	1,950,427	2,050,173	2,142,568	2,080,633	2,708,274	4,304,672
Community development	1,924,490	3,081,116	2,554,075	2,430,831	1,313,647	1,294,333	1,250,745	1,277,703	1,333,987	1,226,515
Interest on long-term debt	3,922,503	3,674,323	1,418,875	209,929	121,579	94,000	109,702	74,125	55,313	56,054
Total Governmental activities expenses	36,668,497	32,749,572	33,322,933	22,775,851	20,230,959	20,583,024	19,764,452	21,195,815	25,027,876	28,101,983
<b>Program Revenues:</b>										
Charges for services:										
General government	2,507,689	2,549,941	2,361,341	2,334,850	2,565,708	2,474,868	1,741,342	2,121,065	1,804,965	2,090,675
Public safety	810,646	497,122	867,755	858,969	891,724	863,812	629,084	619,502	878,945	761,165
Public works	718,775	772,921	1,248,534	1,335,519	2,293,313	2,370,844	2,879,890	2,797,192	2,879,037	2,862,489
Highways & streets	894,102	891,925	845,521	493,314	744,329	4,977	87,550	90,200	92,900	95,668
Building services	19,630	177,336	116,018	146,740	355,157	114,896	368,821	345,398	321,873	269,845
Culture & recreation	842,178	1,166,700	1,234,485	1,380,093	1,451,483	1,091,503	1,004,999	1,021,159	1,035,395	1,123,169
Community development	314,293	622,638	1,165,964	1,055,059	862,339	392,768	449,203	511,315	517,408	566,612
Operating grants and contribution	8,118,611	7,668,640	6,971,430	6,461,677	5,925,346	5,688,567	4,106,037	4,062,267	3,773,183	4,413,053
Capital grants and contributions	1,438,277	633,925	616,098	1,566,250	80,992	386,891	360,062	-	685,876	671,316
Total Governmental program revenues	15,664,201	14,981,148	15,427,146	15,632,471	15,170,390	13,389,126	11,626,988	11,568,098	11,989,582	12,853,992
Net revenues (expense)	(21,004,296)	(17,768,424)	(17,895,788)	(7,143,381)	(5,060,568)	(7,193,898)	(8,137,464)	(9,627,717)	(13,038,294)	(15,247,991)
<b>General revenues:</b>										
Taxes:										
Property taxes	13,400,389	13,120,638	7,462,146	2,035,163	1,989,548	2,545,177	2,495,722	2,549,755	2,834,556	2,754,403
Sales taxes	885,450	859,750	1,003,761	1,353,938	1,278,473	1,040,400	1,748,527	1,919,520	4,249,980	4,470,667
Transient occupancy taxes	-	-	-	-	-	-	357,242	364,022	406,299	381,156
Motor vehicle fees	-	-	-	-	-	-	1,963,724	2,120,824	2,236,642	2,380,265
Franchise fees	-	-	-	-	-	-	877,902	896,072	897,128	888,710
Investment earnings	912,493	651,672	563,726	96,508	194,665	185,406	292,452	65,678	87,873	674,545
Miscellaneous revenue	-	719,754	-	-	-	-	362,851	165,999	159,523	280,793
Transfers from agency funds	-	-	-	-	-	-	-	157,200	-	-
Special item - settlement agreement	-	-	-	-	-	-	-	(1,935,512)	-	-
Special item - gain (loss) on sale of capital asset	407,246	851,796	140,000	140,000	-	9,865	-	-	-	(33,479)
Total general revenues and special items	15,605,578	16,203,610	9,169,633	3,625,609	3,462,686	3,780,848	8,098,420	6,303,558	10,872,001	11,797,060
Extraordinary items:										
Extraordinary gain (loss) on RDA dissolution	-	-	64,548,860	-	-	(7,948,089)	-	-	-	-
Change in net position	\$ (5,398,718)	\$ (1,564,814)	\$ 55,822,705	\$ (3,517,772)	\$ (1,597,882)	\$ (11,361,139)	\$ (39,044)	\$ (3,324,159)	\$ (2,166,293)	\$ (3,450,931)

Source: Financial statements

**City of Suisun City**  
**Fund Balances of Governmental Funds**  
**Last Ten Fiscal Years**

	Fiscal Year									
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
General fund:										
Nonspendable	\$ 2,011,268	\$ 11,652	\$ 81,076	\$ 75,444	\$ 3,518	\$ 97,538	\$ 906	\$ 1,660	\$ 1,680	\$ 3,769
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	2,572,540	3,353,371	3,860,647	3,940,251	7,152,796
Unreserved/Undesignated	4,035,401	-	-	-	-	-	-	-	-	-
Total general fund	\$ 6,046,669	\$ 7,372,714	\$ 4,658,201	\$ 3,623,076	\$ 3,160,784	\$ 2,670,078	\$ 3,354,277	\$ 3,862,307	\$ 3,941,931	\$ 7,156,565
All other governmental funds:										
Nonspendable	\$ -	\$ 9,170,612	\$ 8,839,135	\$ 8,838,960	\$ 8,834,954	\$ 8,715,893	\$ 8,678,313	\$ 9,238	\$ 35,948	\$ 14,455
Restricted	-	7,607,709	5,579,796	11,998,345	13,597,580	13,198,399	12,307,975	21,675,006	23,673,628	26,636,910
Committed	-	1,111,438	-	79,093	202,166	167,319	182,602	142,249	-	-
Assigned	-	12,680,211	5,165,068	77,803	-	-	-	-	-	-
Unassigned	-	(7,109,787)	798,693	(240,326)	(191,861)	(23,159)	(126,523)	(12,403)	(29,389)	(27,275)
Reserved	18,960,343	-	-	-	-	-	-	-	-	-
Unreserved/Undesignated, reported in:										
Special revenue funds	12,511,486	-	-	-	-	-	-	-	-	-
Capital projects funds	(5,464,875)	-	-	-	-	-	-	-	-	-
Total all other governmental funds	\$ 26,006,954	\$ 23,460,183	\$ 20,382,692	\$ 20,753,875	\$ 22,442,839	\$ 22,058,452	\$ 21,042,367	\$ 21,814,090	\$ 23,680,187	\$ 26,624,090

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									
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
<b>Revenues:</b>										
Taxes:										
Property taxes	\$ 13,400,389	\$ 13,120,638	\$ 7,462,146	\$ 2,035,163	\$ 2,339,548	\$ 2,895,177	\$ 2,495,722	\$ 2,549,755	\$ 2,834,556	\$ 2,754,403
Transient occupancy taxes	-	-	-	-	-	-	357,242	364,022	406,299	381,156
Sales taxes	885,450	859,750	1,003,761	1,353,938	1,278,473	1,040,400	1,748,527	1,919,520	4,249,980	4,470,667
Licenses and permits	1,220,182	1,155,074	1,131,020	1,139,939	1,371,127	1,262,343	1,420,040	1,442,028	1,436,097	1,370,359
Fines and forfeits	224,397	386,036	373,379	353,083	349,576	354,875	354,547	309,038	580,416	558,524
Intergovernmental revenue	9,024,843	7,604,602	7,631,673	8,065,371	6,039,829	6,088,634	7,110,146	6,785,890	7,791,220	8,425,689
Developer fees	-	24,563	26,797	84,600	1,648,214	10,927	-	-	-	-
Special assessments	1,950,477	2,061,924	2,100,866	2,153,648	2,174,040	2,232,449	2,441,776	2,513,941	2,156,002	2,243,748
Charges for services	2,415,639	2,329,627	2,336,323	2,740,061	2,938,173	2,818,609	3,401,254	3,756,618	3,515,329	3,922,941
Investment earnings	912,493	618,464	516,023	96,404	185,207	173,669	259,433	66,184	83,434	611,945
Reimbursements	75,000	75,000	478,432	85,000	-	-	-	-	-	-
Miscellaneous revenue	596,429	2,455,199	1,348,656	1,010,768	194,532	824,535	553,067	317,181	364,794	539,276
<b>Total revenues</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>17,701,618</b>	<b>20,141,754</b>	<b>20,024,177</b>	<b>23,418,127</b>	<b>25,278,708</b>
<b>Expenditures:</b>										
Current:										
General government	6,341,061	6,574,212	5,771,915	5,012,158	4,536,639	4,194,023	4,428,337	4,543,030	5,199,225	5,726,616
Public safety	6,254,866	6,361,385	6,403,988	6,040,232	5,889,237	6,062,093	6,542,847	6,836,713	7,544,748	7,680,286
Public works	1,629,560	1,754,874	1,791,049	1,916,321	1,947,833	2,082,989	1,841,532	1,830,380	1,941,976	2,467,888
Highways and streets	1,523,707	808,796	2,141,840	915,197	896,850	1,695,226	1,042,836	848,849	843,401	1,459,896
Building services	264,142	335,910	355,128	315,548	282,829	275,403	304,246	244,934	259,601	389,886
Culture and recreation	2,123,400	1,739,236	1,729,250	1,587,806	1,519,512	1,479,041	1,605,294	1,578,800	1,887,389	3,617,816
Community development	2,152,997	3,664,635	1,907,011	1,002,070	1,009,235	996,787	967,547	1,016,877	911,376	898,775
Tax increment pass-through	9,067,551	4,621,078	907,778	-	-	-	-	-	-	-
Capital outlay	7,921,267	1,066,343	1,085,341	2,346,278	294,316	654,372	2,888,910	1,278,471	2,159,906	2,308,240
Principal on long-term debt	4,506,630	3,041,254	3,107,584	622,497	648,030	683,763	742,472	716,459	755,011	839,921
Interest on long-term debt	3,087,114	2,795,679	1,594,393	154,110	129,444	102,461	109,619	88,803	69,071	56,054
<b>Total expenditures</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>	<b>18,233,584</b>	<b>20,473,640</b>	<b>18,983,316</b>	<b>21,571,704</b>	<b>25,445,378</b>
Revenue Over (Under) expenditures	(14,166,996)	(2,072,522)	(2,386,201)	(794,242)	1,372,220	(531,966)	(331,886)	1,040,861	1,846,423	(166,670)
<b>Other Financing Sources (Uses):</b>										
Issuance of debt	-	-	-	-	-	-	-	-	81,692	99,298
Issuance of capital lease	-	-	-	-	-	-	-	-	-	6,353,142
Sale of capital assets	3,539,956	851,796	140,000	140,000	-	(343,125)	-	-	-	118,265
Payments from Successor Agency	-	-	-	-	-	-	-	-	-	-
Extraordinary loss on RDA dissolution	-	-	(3,545,803)	-	-	-	-	157,200	-	-
Transfer in	-	-	-	-	-	-	-	-	-	-
Transfer out	12,930,268	15,557,006	13,236,339	1,710,535	1,589,222	2,189,041	3,176,687	2,118,268	4,155,967	3,573,163
Total other financing sources (uses)	(12,930,268)	(15,557,006)	(13,236,339)	(1,720,235)	(1,734,770)	(2,189,041)	(3,176,687)	(2,118,268)	(4,155,967)	(3,719,363)
Net Change in fund balance	3,539,956	851,796	(3,405,803)	130,300	(145,548)	(343,125)	-	238,892	99,298	6,325,207
<b>Net Change in fund balance</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>	<b>\$ (875,091)</b>	<b>\$ (331,886)</b>	<b>\$ 1,279,753</b>	<b>\$ 1,945,721</b>	<b>\$ 6,158,537</b>
Debt service as a percentage of non-capital expenditures	20.6%	18.4%	18.3%	4.4%	4.6%	4.5%	4.8%	4.5%	4.2%	3.9%

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)	Personal Property (1)	Total (1)	Direct Tax Rate	Increase (Decrease) in Market Value
	Net Assessed Market Value	Net Assessed Market Value	Net Assessed Market Value		
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%
2014-15	1,890,718	20,993	1,911,711	1.129%	12.5%
2015-16	2,032,587	22,150	2,054,737	1.115%	7.5%
2016-17	2,164,953	24,662	2,189,615	1.176%	6.5%
2017-18	2,284,846	22,604	2,307,450	1.158%	5.4%
2018-19	2,436,402	21,466	2,457,868	1.189%	6.5%

Notes:

- (1) Source is California Municipal Statistics Inc.

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

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<u>Fiscal Year</u>	<u>Allocation (1)</u>	<u>Current Collections</u>	<u>Percent of Current Taxes Collected</u>	<u>Percent Delinquent</u>
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%
2014-15	2,125	2,125	100.0%	0.0%
2015-16	2,467	2,467	100.0%	0.0%
2016-17	2,495	2,495	100.0%	0.0%
2017-18	2,815	2,815	100.0%	0.0%
2018-19	2,700	2,700	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)**

<u>Fiscal Year</u>	<u>City</u>	<u>County</u>	<u>School</u>	<u>Other Agencies</u>	<u>Overlapping Governments</u>	<u>Total</u>
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
2014-15	.0179	.0339	.0321	0.916	0.129	1.129
2015-16	.0179	.0339	.0321	0.916	0.115	1.115
2016-17	.0179	.0339	.0321	0.916	0.118	1.118
2017-18	.0179	.0339	.0321	0.916	0.158	1.158
2018-19	.0179	.0339	.0321	0.916	0.189	1.189

Notes:

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



**CITY OF SUISUN CITY**  
**PRINCIPAL TAXPAYERS**  
**JUNE 30, 2019**

Taxpayer	Type of Business	2019	
		Assessed Valuation	Percentage of Net Assesed Valuation
MNCVAD II-SP Henly Owner LLC	Residential	42,550,250	1.73%
Wal-Mart Stores Inc	Commercial	32,981,397	1.34%
Bank of NY Mellon	Commercial	27,295,200	1.11%
Invitation Homes Inc	Residential	26,209,410	1.07%
Village Green Apartments LLC	Multi-Family Residential	20,952,672	0.85%
Colony Starwood Homes	Residential	16,954,950	0.69%
Suisun City Hotel LLC	Commercial	14,867,000	0.60%
Centre Place Walnut Creek	Commercial Offices	13,197,778	0.54%
Peter L. Carter Trust	Commercial	10,640,000	0.43%
One Harbor Center	Commercial Office Lease	9,980,000	0.41%
Total of principal property taxpayers		215,628,657	8.77%
All other property taxpayers		2,242,239,465	91.23%
Total		\$ 2,457,868,122	100.00%

Taxpayer	Type of Business	2010	
		Assessed Valuation	Percentage of Net Assesed Valuation
Heritage Owner LLC	Commercial	\$ 26,000,000	1.46%
CAP V Suisun LLC	Residential	22,974,600	1.29%
Village Green Apartments LLC	Multi-Family Residential	17,992,158	1.01%
Peter L. Carter Trust	Commercial	14,894,054	0.84%
Walmart Stores Inc.	Vacant Land	14,565,600	0.82%
One Harbor Center	Commercial Office Lease	9,204,000	0.52%
WRI Golden State LLC	Commercial Sales & Service	8,893,000	0.50%
Pellarin Enterprises	Commercial	7,698,960	0.43%
Dancing Tides LLC	Residential	6,595,647	0.37%
Federal National Mortgage Assoc	Residential	6,011,744	0.34%
Total of principal property taxpayers		134,829,763	7.58%
All other property taxpayers		1,643,111,524	92.42%
Total		\$ 1,777,941,287	100.00%

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

Fiscal Year	Estimated Population (1)	Net Assessed Valuation (2)	General Obligation Bonds	Less: Amounts Available in Debt Service Fund	Net Bonded Debt	Percentage of Net Bonded Debt to Assessed Value	Net Bonded Debt Per Capita
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
2014-15	28,888	1,911,711,175	1,195,000	81,116	1,113,884	0.06%	38.6
2015-16	29,091	2,054,737,710	925,000	56,002	868,998	0.04%	29.9
2016-17	29,295	2,189,615,810	635,000	45,008	589,992	0.03%	20.1
2017-18	29,192	2,307,449,592	325,000	36,007	288,993	0.01%	9.9
2018-19	29,447	2,457,868,122	-	-	-	0.00%	-

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**

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<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Debt Service (2)</u>	<u>Total General Governmental Expenditures (2)</u>	<u>Ratio of Debt Service to General Governmental Expenditures</u>
2009-10	190,000	129,695	319,695	44,872,295	0.01
2010-11	200,000	121,506	321,506	32,763,400	0.01
2011-12	210,000	109,805	319,805	26,795,277	0.01
2012-13	225,000	99,095	324,095	19,912,217	0.02
2013-14	235,000	89,615	324,615	17,146,499	0.02
2014-15	255,000	77,141	332,141	18,233,584	0.02
2015-16	270,000	62,140	332,140	20,473,640	0.02
2016-17	290,000	48,100	338,100	18,983,316	0.02
2017-18	310,000	33,020	343,020	21,571,704	0.02
2018-19	325,000	26,277	351,277	25,445,378	0.01

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

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

Fiscal Year	General Obligation Bonds	Certificates of Participation	Tax Allocation Bonds	Capital Leases	Loan & Notes Payable	Total Primary Government	Percentage of Personal Income	Per Capita
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
2014-15	1,195,000	250,000	-	57,342	1,606,995	3,109,337	0.43%	108
2015-16	925,000	-	-	649,453	1,529,255	3,103,708	0.42%	107
2016-17	635,000	-	-	575,938	1,451,515	2,662,453	0.37%	91
2017-18	325,000	-	-	501,475	1,373,775	2,200,250	0.28%	75
2018-19	-	-	-	6,610,948	1,296,035	7,906,983	0.95%	269

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**

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<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>
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%
2014-15	1,911,711,175	71,689,169	1,195,000	70,494,169	1.67%
2015-16	2,054,737,710	77,052,664	925,000	76,127,664	1.20%
2016-17	2,189,615,810	82,110,593	635,000	81,475,593	0.77%
2017-18	2,307,449,592	86,529,360	325,000	86,204,360	0.38%
2018-19	2,457,868,122	92,170,055	-	92,170,055	0.00%

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**  
**JUNE 30, 2019**

2018-19 Assessed Valuation \$ 2,457,868,122

	Total Debt	% Applicable (1)	City's Share of Debt
<b>Direct and Overlapping Tax and Assessment Debt</b>			
Solano County Community College District	\$ 276,464,164	4.624%	\$ 12,783,703
Fairfield-Suisun Joint Unified School District	209,335,000	14.689	30,749,218
Fairfield-Suisun Joint Unified School District CFD No. 5	19,920,205	16.314	3,249,782
<b>City of Suisun City Zone of Benefit Obligations</b>	<b>1,296,035</b>	<b>100</b>	<b>1,296,035</b>
Suisun City 1915 Act Bonds	50,000	100	50,000
Total Direct and Overlapping Tax and Assessment Debt			48,128,738
<b>Direct and Overlapping General Fund Obligation Debt:</b>			
Solano County General Fund Obligations	67,315,000	4.466%	3,006,288
Solano County Pension Obligation Bonds	23,375,000	4.466	1,043,928
Solano County Community College District Certificates of Participation	8,409,602	4.624	388,860
FSUSD-Certificates of Participation	958,949	14.689	140,860
<b>City of Suisun City-Capital Leases</b>	<b>6,610,948</b>	<b>100</b>	<b>6,610,948</b>
Total Direct and Overlapping General Fund Obligation Debt			11,190,884
<b>Overlapping Tax Increment Debt (Successor Agency):</b>			
City of Fairfield Tax Allocation Bonds	16,115,000	0.0004%	64
City of Suisun Tax Allocation Bonds	35,345,000	100%	35,345,000
Total Overlapping Tax Increment Debt			35,345,064
<b>Total Direct Debt</b>			<b>7,906,983</b>
Total Overlapping Debt		(2)	86,757,703
<b>COMBINED TOTAL DEBT</b>			<b>\$ 94,664,686</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.

(2) Excludes tax and revenue anticipation notes, enterprise revenue, mortgage revenue bonds and non-bonded capital lease obligations.

Ratios to 2018-19 Assessed Valuation:

Total Direct and Overlapping Tax and Assessment Debt	1.96%
<b>Total Direct Debt</b>	<b>0.32%</b>
Combined Total Debt	3.85%

Ratios to Redevelopment Successor Agencies Incremental Valuation (\$1,786,175,994):

Total Overlapping Tax Increment Debt	1.98%
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**Source:** California Municipal Statistics, Inc.

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

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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
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
2014-15	4.02	28,888	339	3.22	6.5	25,269	72,543	722,415,000
2015-16	4.02	29,091	203	3.17	5.3	25,397	71,306	738,845,000
2016-17	4.02	29,295	204	3.19	4.8	24,621	71,563	721,297,000
2017-18	4.02	29,192	(103)	3.21	3.7	26,586	75,195	776,110,000
2018-19	4.02	29,447	(1)	3.14	3.6	\$ 28,356	79,759	\$ 835,026,000

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, 2019**

Company	Product/Service	Number of Employees	Percent of Total Employment
Fairfield-Suisun Unified School District	Education	400	10.96%
Wal-Mart Stores, Inc.	Retail Grocery	375	10.27%
City of Suisun City	Government	161	4.41%
Raley's Superstores	Retail Grocery	98	2.68%
Salvation Army- KROC	Recreation	80	2.19%
US Post Office	Federal-Courier	52	1.42%
Community Housing Opportunities Corp.	Attic Insulation	45	1.23%
In-Shape Health Club	Fitness	45	1.23%
McDonalds	Fast Food	42	1.15%
Meals on Wheels of Solano County	Food Service	35	0.96%
Hampton Inn & Suites	Hotel	30	0.82%
Round Table	Fast Food	28	0.77%
Del Taco	Fast Food	25	0.68%
Jack in the Box	Fast Food	24	0.66%
Popeye's Chicken	Fast Food	23	0.63%
Athenian Grill	Restaurant	23	0.63%
Solano Garbage Co.	Waste Collection	22	0.60%
The Gallery Salon & Spa	Salon & Spa	21	0.58%
La Cabana	Restaurant	20	0.55%
Quikserve Concepts, Inc.	Taco Bell	20	0.55%
Total - Major Employers		<u>1,569</u>	<u>42.97%</u>
Total - All Suisun City		<u>3,651</u>	

Source : City's Business License Records



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

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Function	Fiscal Year									
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
General Government	15	15	16	16	16	16	16	16	16	17
Public Safety	40	37	35	33	35	35	39	41	40	47
Public Works	18	16	14	14	14	14	11	13	15	14
Community Development	5	5	6	6	5	5	3	3	4	2
Recreation	5	3	3	4	4	4	4	7	6	5
Redevelopment	4	3	0	0	0	0	0	0	0	0
Total	<u>87</u>	<u>79</u>	<u>74</u>	<u>73</u>	<u>74</u>	<u>74</u>	<u>73</u>	<u>80</u>	<u>81</u>	<u>85</u>

Source: City of Suisun City records.

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

	Fiscal Year									
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
<b>Public Safety - Police</b>										
Arrests	1,327	1,297	1,148	1,137	1,736	1,705	1,510	1,490	1,447	921
Parking citations issued	2,584	2,213	2,015	2,315	2,007	1,932	2,430	2,881	3,781	2,624
<b>Public Safety - Fire</b>										
Number of emergency calls	1,813	1,669	1,717	1,882	1,914	2,017	2,248	2,343	2,407	2,426
<b>Culture and Recreation</b>										
Number of recreation classes	254	150	235	431	641	462	572	544	434	715
Number of facility rentals	162	450	598	612	513	628	570	498	436	782
<b>Water Accounts</b>										
Residential	7,838	7,857	7,891	7,921	7,992	8,009	8,034	8,072	8,094	8,097
Multi-Family Residential	108	106	107	106	107	106	107	107	108	108
Commercial	142	141	140	147	146	149	146	145	147	148
Landscape/Irrigation,others	116	117	124	140	141	145	148	150	156	154

Source: Various City records.

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

Fiscal Year	New Commercial Construction (1)		New Residential Construction (1)	
	Number of Permits	Value of Improvements	Number of Units	Value of Improvements
2009-10	0	\$ -	0	\$ -
2010-11	0	\$ -	0	\$ -
2011-12	1	\$ 4,200,000	0	\$ -
2012-13	0	\$ -	21	\$ 3,869,341
2013-14	1	\$ 16,500,000	28	\$ 5,010,489
2014-15	1	\$ 20,488	1	\$ 346,753
2015-16	2	\$ 174,475	37	\$ 12,034,351
2016-17	0	\$ -	32	\$ 10,692,841
2017-18	1	\$ 750,000	4	\$ 1,507,514
2018-19	2	\$ 13,200,000	0	\$ -

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>
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%
2014-15	2,232,449	2,232,449	100.00%
2015-16	2,441,776	2,441,775	100.00%
2016-17	2,513,941	2,513,941	100.00%
2017-18	2,156,002	2,156,002	100.00%
2018-19	2,243,748	2,243,748	100.00%

Notes:

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

**CITY OF SUISUN CITY**  
**MISCELLANEOUS STATISTICS**  
**JUNE 30, 2019**

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City Type	General Law
Date of Incorporation	1868
Date Founded	1848
Form of Government	Council/Manager
Population	29,447
Land Area	4.11 Square Miles
Municipal Water Plant	4 Steel Reservoirs with 6,500,000 Gallons Storage Capacity 2,455,595 Gallons Daily Average Distribution 90.26 Miles of Water Main Line
Police Protection	1 Station, 1 Sub-station 21 Officers 23 Leased Patrol Vehicles 2 Patrol Boats
Fire Protection	1 Station 9 Full-time Firefighters 5 Fire Apparatus 850 Fire Hydrants 17 Volunteers
Assessed Valuation	2,307,449,592
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

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# *Comprehensive Annual Financial Report*

*Fiscal Year Ended June 30, 2019*

*City of Suisun City*

*Prepared by:  
Department of Administrative Services*

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