

# City of Vacaville

## Popular Annual Financial Report

Fiscal Year Ended June 30, 2023





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2023

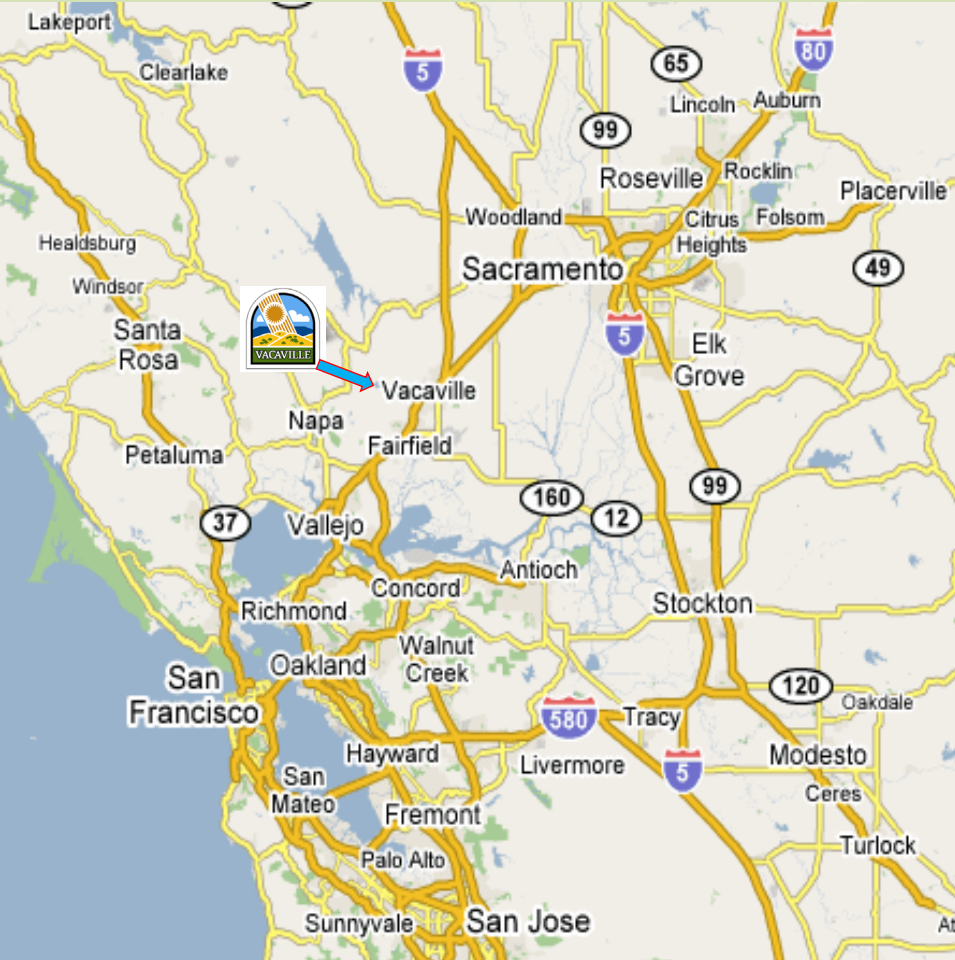


# About Vacaville

The City of Vacaville, incorporated in 1892, is located in northern Solano County roughly midway between San Francisco and Sacramento. It has a beautiful setting bordered by rolling hillsides, fruit orchards, and fertile farmland.

Residents can “day trip” to Lake Tahoe, the Napa wine country, and beaches due to the city’s central location, or enjoy a wide range of arts, entertainment, and outdoor recreational activities offered within the city.

Originally founded as an agricultural and rail shipping area, Vacaville has grown into a thriving and progressive city. It is the home to several pharmaceutical and biotech companies and continues to establish itself as a global biotech hub. Despite its rapid growth, Vacaville remains a “small town at heart,” whose residents pride themselves on their high level of community involvement.



# A Message to Our Readers...

## To the Citizens of the City of Vacaville:

It is our pleasure to present you with the **Popular Annual Financial Report (PAFR)** of the City of Vacaville for the fiscal year ending June 30, 2023. The purpose of the PAFR is to increase awareness throughout the community of the City's finances. The report provides a brief analysis of the City's revenue sources and where those dollars are spent as well as an overview of the City's financial condition. It is our goal that this report is easy to read and understand.

This report contains condensed and simplified financial information from the City's **Annual Comprehensive Financial Report (ACFR)**, which can be viewed at City Hall or on the City's website at [www.cityofvacaville.com](http://www.cityofvacaville.com). The ACFR is a more complete, independently audited financial presentation prepared in accordance with generally accepted accounting principles (GAAP). The City received an unmodified (clean) opinion on its ACFR and we're proud to say that the City's ACFR has been awarded a **Certificate of Achievement for Excellence in Financial Reporting** by the Government Finance Officers Association (GFOA) for each of the past 31 years. Only the financial data for the primary government are included in the PAFR with the main focus being on the City's governmental activities. Except for the data presented in the General Fund, highlights on page 10, the financial numbers are presented using the accrual method of accounting similar to the private sector. Additionally, information is presented in a summarized manner and certain financial statements and note disclosures required by GAAP are omitted.

We are pleased to announce that the City has received the **Award for Outstanding Achievement in Popular Annual Financial Reporting** the last nine years for the PAFR and hope you will find the report to be interesting and informative. We welcome any feedback, comments, or concerns regarding the information included. We would also like to thank the Mayor, City Council, and City Manager for their unfailing support in maintaining the highest standards of professionalism in the management of the City's finances.



Government Finance Officers Association

Award for  
Outstanding  
Achievement in  
Popular Annual  
Financial Reporting

Presented to

City of Vacaville  
California

For its Annual Financial Report  
For the Fiscal Year Ended

June 30, 2022

*Christopher P. Morill*

Executive Director/CEO

# Vacaville's Profile

Founded as Vacaville December 13, 1851  
 Incorporated as Vacaville August 9, 1892

## Geography

Land 28.37 square miles  
 Coordinates 38°21'14"N 121°58'22"W

## Government

Form of Government Council-Manager  
 Mayor 4-Year Term  
 6 City Council Members 4-Year Term  
 Election Staggered Every 2 Years

## Demographic and Economic Statistics

Population 100,806  
 % Male 52.3%  
 % Female 47.7%  
 Median Age 37.8  
 Median Household Income \$110,915  
 High school graduate or higher, Age 25+ 90.2%  
 Bachelor's degree or higher, Age 25+ 25.0%  
 Sales tax rate 8.125%

*Source: California State Department of Finance, U.S. Census Bureau, Applied Geographic Solutions*

## Unemployment Rate

Nation 3.4% (January 2023)  
 California 4.6% (January 2023)  
 Solano County 4.7% (January 2023)  
 Vacaville 4.3% (January 2023)

*Source: U.S. Bureau of Labor Statistics, California Employment Development Department  
 Rate is not seasonally adjusted*

# List of Elected and Appointed Officials

June 30, 2023

## Elected Officials

Mayor, Member-At-Large	John Carli
Vice Mayor, District 6	Jeanette Wylie
Council Member, District 1	Roy Stockton
Council Member, District 2	Gregory Ritchie II
Council Member, District 3	Michael Silva
Council Member, District 4	Sarah Chapman
Council Member, District 5	Jason Roberts
City Treasurer	Jay Yerkes
City Clerk	Michelle Thornbrugh

## Appointed Officials

City Manager	Aaron Busch
City Attorney	Melinda Stewart
Deputy City Manager	GeorgeAnne Meggers-Smith
Director of Finance	Ken Matsumiya
Director of Human Resources	Jessica Bowes
Fire Chief	Kristian Concepcion
Chief of Police	Ian Schmutzler
Director of Public Works	Brian Mclean
Director of Economic Development	Don Burrus
Director of Community Development	Erin Morris
Director of Housing and Community Services	Emily Cantu
Director of Parks and Recreation	Reggie Hubbard
Director of Utilities	Justen Cole





## Top 25 Sales Tax Producers For Fiscal Year 2022-23

All Weather Insulated Panels	Mazzei Chevrolet
Amazon Services, LLC	Millipore
Ammaars Toyota Vacaville	Naked Wines
Best Buy	Nike Factory
Buick GMC of Vacaville	Nissan of Vacaville
Camping World RV	Sam's Club w/ Fuel
Coach	Simonton Windows
Costco Wholesale	Target
Dodge Chrysler Jeep of Vacaville	Texaco
GE Healthcare Bio Sciences	Vaca Valley Travel Center
Home Depot	Vacaville Honda
Lowe's	Walmart
Matheson Tri Gas	

Source: Hinderliter, de Llamas & Associates, State Board of Equalization Firms listed alphabetically

## Top 10 Principal Employers

Kaiser Permanente
Amazon Services, LLC
Genentech, Inc.
Thistle Health Inc.
Simonton Windows
Costco Wholesale
All Weather Insulated Panels
Blue Mountain Construction Services, Inc.
Walmart
Duravent Inc.

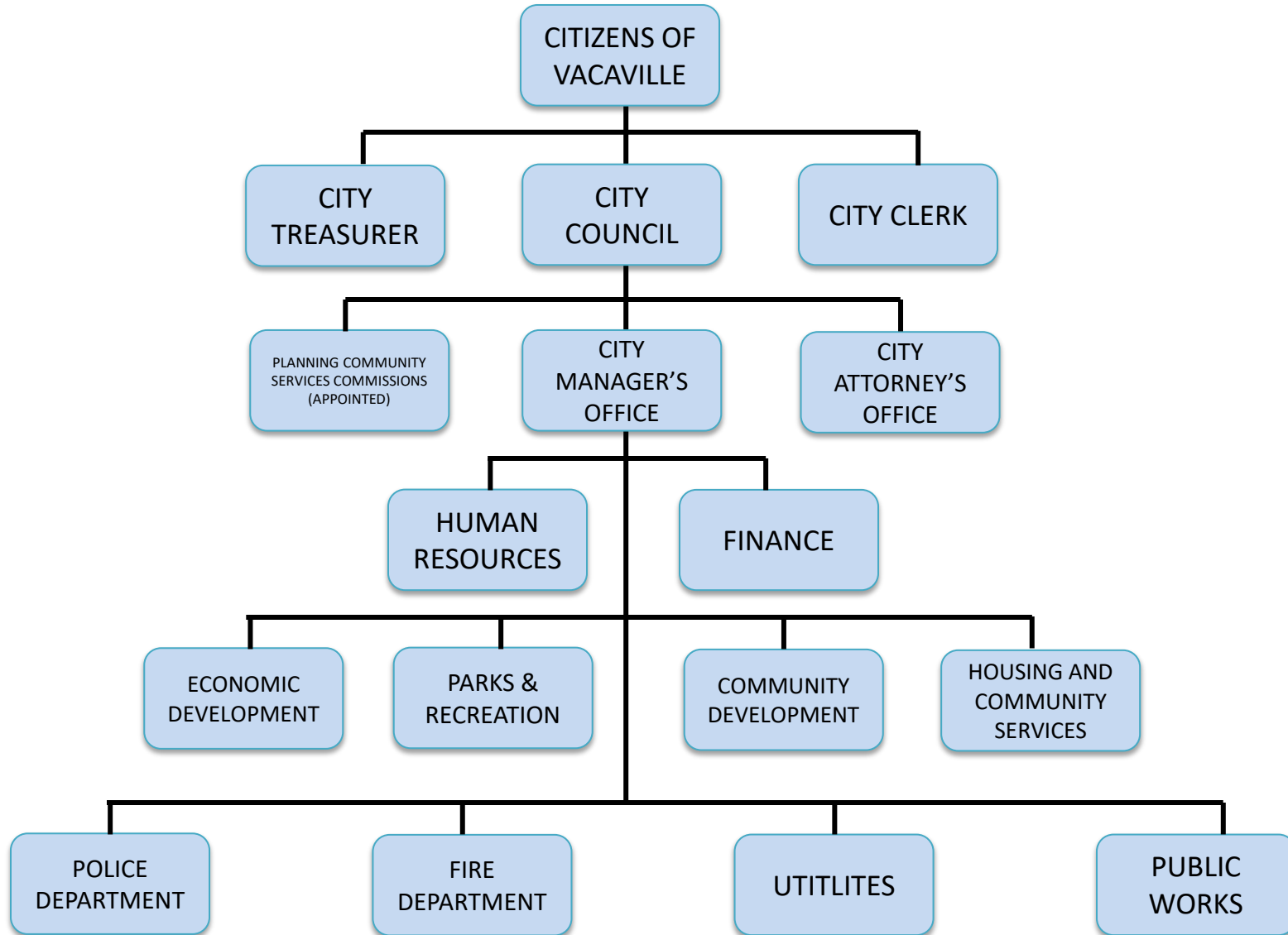
Source: Finance Department – Business License Section Excludes Government Entities



# 2023



# City Organization



2023



# Where the Money Comes From – Governmental Activities

Governmental activities are mostly supported by taxes, such as property and sales taxes, and intergovernmental revenues, primarily federal grants. The General Fund, the chief operating fund used to support the regular day-to-day operations of the City, is included in governmental activities.

In 2023, revenues from the City’s governmental activities totaled \$238,263,575. Over half of this amount was from property and sales taxes. In total, revenue increased by over \$61.5 million or 35% when compared to 2022. An increase in capital grants and contributions due to increased development activity and the addition of grant funded initiatives are the primary factors for increased revenues during 2023. Property tax revenue increased by 4.7% despite higher borrowing rates affecting home sales. The City also saw a slight increase in sales tax from the previous year of just under 3% as inflation has reduced consumer spending from the rapid growth seen during the pandemic and federal stimulus.

The following is a list of the City’s major revenue sources:

**Property taxes** – Property taxes are the largest source of operating revenues for the governmental funds. The assessed valuation of the property in the City is determined by the Solano County Tax Assessor, which levies a base tax at the rate of 1% of assessed valuation.

**Sales and Use taxes** – Sales and use taxes are imposed on retail transactions and are collected and administered by the state. The City receives 1% of all taxable sales within City limits and a pro-rata share of use taxes which are “pooled” at the state and county level. The total tax rate in Vacaville is 8.125%. Measure M revenues, an additional ¾ cent transactions tax approved in 2018, are included in this category.

**Franchise taxes** – These revenues come from fees collected on electric and natural gas utilities, sanitary, and telecommunication franchises operating within the City. The fees are based on gross receipts.

**Excise taxes** – This revenue is from Measure I. The tax was initially approved by voters in 1989 to pay for construction of the Ulatis Cultural Center and provide an additional source of funding for services such as street maintenance, cultural events, and recreation activities. The continuation of Measure I was approved by voters in November 2012 and proceeds are used to fund general City services and facilities.

**Charges for services** - These revenues are collected for services rendered to the public such as recreational classes.

**Operating grants and contributions** – Funding received from other governments and organizations for the purpose of financing the day-to-day costs of a specific program. The City’s Housing Choice Voucher Program, first-time homebuyer programs, and motor vehicle fuel tax allocated by the state for public street purposes are examples.

**Capital grants and contributions** – Funding received from other governments and organizations for financing the purchase of capital assets for a specific program. Improvements and additions to the City’s infrastructure and equipment are funded from this revenue source.

**Other taxes** - This category includes the Transient Occupancy Tax (TOT), which is imposed on lodging facilities such as hotels and motels, and the Business License Tax, which is an annual tax on local businesses based on a flat-fee schedule. The TOT tax rate is currently 8%.

**Investment income** – The City pools its available cash from various funds and invests in instruments allowed by the City’s investment policy. Investment earnings are dependent on market conditions and the cash available to invest and earnings are allocated to various funds proportionate to their cash balances.

**Other revenue** – This category includes revenues that are not otherwise categorized in the charts on the following page.

Please view the ACFR at [www.cityofvacaville.gov](http://www.cityofvacaville.gov) for more detailed information.



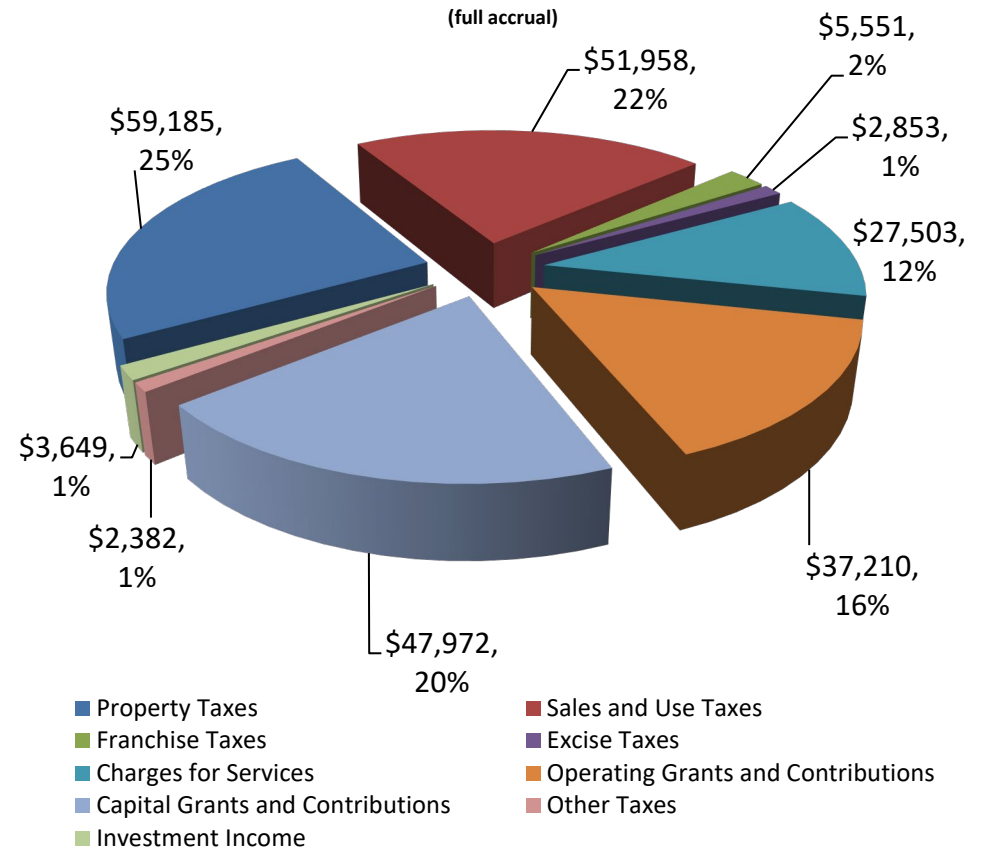


# Where the Money Comes From

The following charts and table summarize the revenues of the City's governmental activities and how current year revenues compare to amounts received in previous years. Like all governments, the City must raise funds to pay for the services it provides to its citizens and businesses. These funds are raised through taxes, charges, and grants. Property taxes and sales and use taxes are consistently the two largest revenue sources for the governmental funds. In 2023, capital grants & contributions increased significantly over the previous year as development activity increased during the fiscal year and the City implemented more grant funded programs and initiatives.

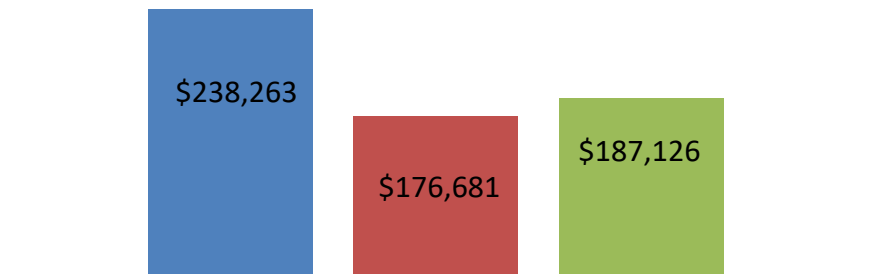
Revenue by type (in thousands of dollars)	2023	2022	2021
Property taxes	\$59,185	\$56,498	\$50,141
Sales and use taxes	51,958	50,561	46,319
Franchise taxes	5,551	5,303	5,160
Excise taxes	2,853	2,890	2,676
Charges for services	27,503	24,059	22,225
Operating grants	37,210	26,874	25,494
Capital grants	47,972	12,367	32,586
Other taxes	2,382	2,570	1,801
Interest and other	3,649	(4,441)	724
<b>Total</b>	<b>\$238,263</b>	<b>\$176,681</b>	<b>\$187,126</b>

## 2023 Governmental Activities Revenue



## Fiscal Year Comparison

(in thousands of dollars)  
■ 2023 ■ 2022 ■ 2021



Please view the ACFR at [www.cityofvacaville.gov](http://www.cityofvacaville.gov) for more detailed information.



# Where The Money Goes – Governmental Activities

Now that we’ve covered how the activities of the governmental funds are supported, let’s take a look at the services that are provided with these funds. The City provides a wide range of services, including police and fire protection, street and park maintenance, and recreational and cultural opportunities. Since our focus in this section is on the expenses of the governmental funds, financial information on the City’s transportation, sewer and water services have been excluded since they are business-type activities. In 2023, expenses from governmental activities totaled \$196,665,169.

The following is a list of the City’s governmental expenses by function:

**General government** – Expenses are related to the administration of the City’s affairs. These expenses include the City Council, City Treasurer, City Manager, City Attorney, Finance, Human Resources, Economic Development, Planning and Building.

**Public safety** – Expenses incurred for Police and Fire services.

**Public works** – Expenses for Public Works include those related to the design, construction, maintenance, and operation of public facilities and infrastructure within the City.

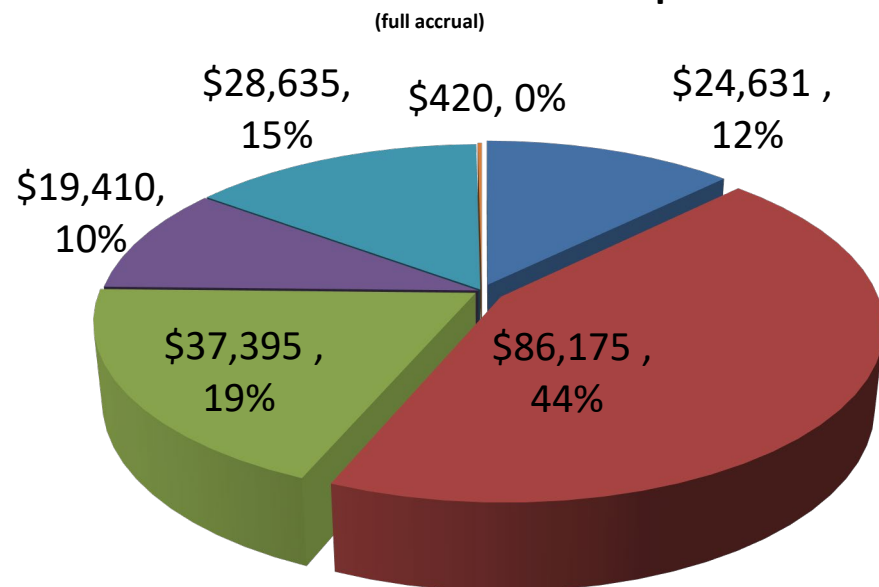
**Parks & Recreation**– Expenses incurred to provide recreational and cultural activities, maintain parks, and support educationally enriching activities for the City’s youth.

**Housing** – Expenses are related to the City’s operation of programs addressing housing needs, neighborhood revitalization, and projects designed to promote economic growth and eliminate blight.

**Interest on long-term debt** – Interest expenses incurred for outstanding debt obligations.



## 2023 Governmental Activities Expenses



- General government
- Public safety
- Public works
- Community services
- Housing
- Interest on long-term debt

(Amounts expressed in thousands of dollars)

Please view the ACFR at [www.cityofvacaville.gov](http://www.cityofvacaville.gov) for more detailed information.



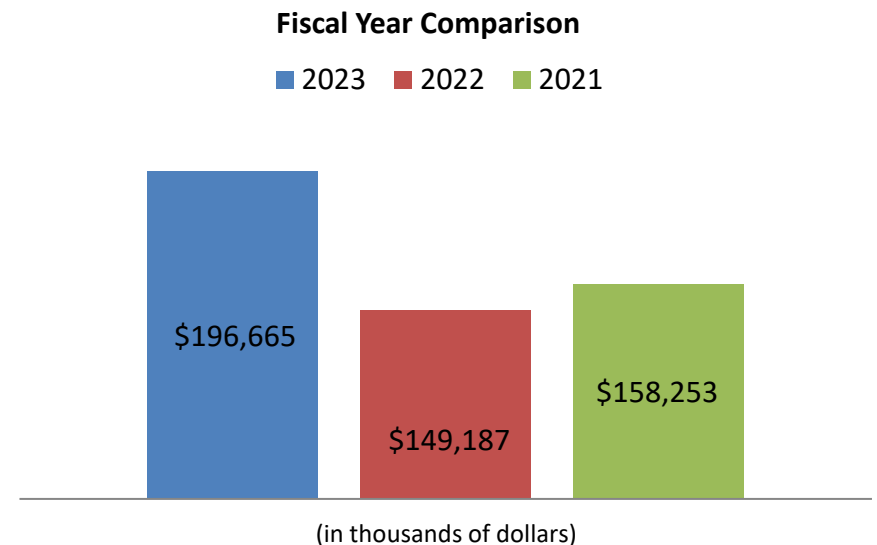
# Where the Money Goes

The following table and chart summarize the expenses of the City's governmental activities for the current fiscal year along with the previous two fiscal years presented for comparison.

Expenses increased by approximately \$47.5 million from fiscal year 2022 to 2023. With the adoption of the fiscal year 2022-23 budget, 25 staffing positions were approved to address staffing level challenges that had existed since the Great Recession. Inflationary pressures caused an escalation in the expenses associated with the procurement of supplies used in department operations and construction-related costs.



Expense by Type (in thousands of dollars)	2023	2022	2021
General government	24,630	15,918	13,839
Public safety	86,175	69,008	79,380
Public works	37,395	27,403	30,503
Community services	19,410	17,634	15,198
Housing	28,635	18,882	18,817
Interest on long-term debt	420	342	516
<b>Total</b>	<b>196,665</b>	<b>149,187</b>	<b>158,253</b>



Please view the ACFR at [www.cityofvacaville.gov](http://www.cityofvacaville.gov) for more detailed information.



# General Fund Financial Highlight

The General Fund is the main operating fund of the City. It is used to account for all revenues and expenditures that are not required to be reported in another fund and is the only fund that every government has. **The data in this section is presented with a focus on current financial resources;** i.e., the City’s ability to pay current bills with existing resources.

## FUND BALANCE (Assets – Liabilities)

The chart on the top right illustrates the City’s fund balance over the last three years. The total fund balance for the General Fund at the end of fiscal year 2023 was \$82,959,982, an increase of over \$2.4 million from the previous year and the eleventh consecutive year fund balance has gone up. Since there are limitations on how these resources can be spent, the City’s fund balance is categorized as follows:

**Nonspendable** – Amounts that are not in a spendable form or are required to be maintained intact.

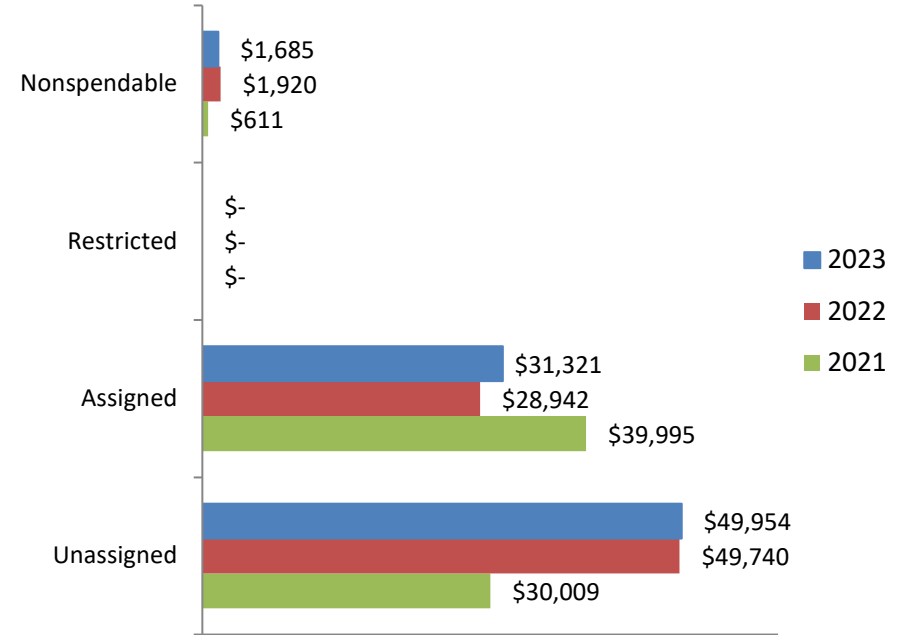
**Restricted** – Resources that are legally restricted by outside parties (grantors, bondholders) or enabling legislation. For the current fiscal year, there were no general fund resources in this category.

**Assigned** – Amounts the City intends to use for a specific purpose. Examples include funding to be used for capital improvement and technology projects. The increase in the current year is primarily due to funding designated for the City’s Measure M projects.

**Unassigned** – Amounts that are available for any purpose.

The amounts in the **Assigned** and **Unassigned** categories, \$81.3 million at the end of 2023, can be viewed as the City’s emergency operating reserve. As a general rule, this reserve should be no less than two months or 20% of regular operating revenues or expenditures. The City’s emergency reserve at June 30, 2023 was 65% of General Fund expenditures.

Fiscal Year Comparison (in thousands of dollars)



Revenues vs. Expenditures for Fiscal Year 2023  
(in thousands of dollars)

General fund revenues	\$131,064
General fund expenditures	(125,738)
<b>Excess revenues</b>	<b>5,326</b>
Transfer of public safety district funds and traffic safety fines into the general fund	7,206
Transfer of funds from the general fund for capital improvement projects, building and street development, and park maintenance	(10,488)
Other	315
<b>Net increase in fund balance</b>	<b>\$2,358</b>

Please view the ACFR at [www.cityofvacaville.gov](http://www.cityofvacaville.gov) for more detailed information.

# Statement of Net Position

In this section, we will look at a condensed version of the City's Statement of Net Position.

The Statement of Net Position includes the governmental activities we have looked at and business-type activities – the City's transit and utilities services – to illustrate the overall financial condition of the City. The statement is similar to a balance sheet found in the private sector.

Statement of Net Position (in thousands of dollars)	Governmental Activities		Business-Type Activities		Total Primary Government	
	2023	2022	2023	2022	2023	2022
<b>Current and other assets</b>	\$274,183	\$253,238	\$197,127	\$190,793	\$471,310	\$444,032
<b>Capital assets</b>	482,880	460,650	333,955	333,706	816,835	794,356
<b>TOTAL ASSETS (WHAT WE HAVE)</b>	757,063	713,888	531,082	524,499	1,288,145	1,238,388
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	88,930	38,904	16,955	8,614	105,885	47,518
<b>Current and other liabilities</b>	347,343	244,118	67,591	48,611	414,934	292,729
<b>Loans, bonds, and capital lease obligations</b>	5,438	6,757	87,445	97,493	92,884	104,250
<b>TOTAL LIABILITIES (WHAT WE OWE)</b>	352,782	250,875	155,036	146,104	507,818	396,979
<b>DEFERRED INFLOWS OF RESOURCES</b>	14,865	64,976	3,753	13,831	18,619	78,808
<b>NET POSITION:</b>						
<b>Net investment in capital assets</b>	469,699	453,131	246,489	236,213	716,188	689,344
<b>Restricted</b>	119,079	105,084	7,106	7,106	126,185	112,189
<b>Unrestricted</b>	(110,433)	(121,274)	135,653	129,859	25,220	8,585
<b>TOTAL NET POSITION</b>	<b>\$478,345</b>	<b>\$436,941</b>	<b>\$389,248</b>	<b>\$373,178</b>	<b>\$867,593</b>	<b>\$810,118</b>

The City's assets and deferred outflows exceeded its liabilities and deferred inflows by \$868 million at the close of fiscal year 2023, an increase of about \$57 million from fiscal year 2022. The City's unrestricted net position, which may be used to meet ongoing obligations to its citizens and creditors, improved during the fiscal year and is positive for the second time since the implementation of GASB 68 – reporting of the long-term obligation for pension benefits – in fiscal year 2015.

**Current and other assets** – Includes cash, assets that are expected to convert to cash, be sold, or consumed within one year, and long-term receivables.

**Capital assets** – The City's long-term investment in land, buildings, infrastructure, equipment, and other improvements. These capital assets are used to provide services to the community; consequently, these assets are not available for future spending.

**Deferred outflows of resources** – City contributions made after the measurement date of the new net pension liability and deferred pension actuarial changes.

**Current and other liabilities** – Amounts owed by the City excluding loans and bonds payable and capital lease obligations.

**Loans, bonds, and capital lease obligations** – The proceeds from these debt issues were used to finance large projects such as building construction and renovation and major equipment purchases.

**Deferred inflows of resources** – Includes deferred pension actuarial changes  
**Net Position** – Total assets and deferred outflows of resources minus liabilities and deferred inflows of the City.

**Net investment in capital assets** – Represents amount invested in capital assets less accumulated depreciation and any outstanding debt used to acquire these assets. The resources needed to repay this debt must be provided from other sources since the capital assets themselves can not be used to liquidate this debt.

**Restricted** – Resources subject to externally imposed restrictions.

**Unrestricted** - Resources available to provide services to citizens and meet ongoing obligations to creditors if there were no additional resources or revenue available.

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# Statement of Activities

The income statement for the City of Vacaville, known as the **Statement of Activities**, illustrates how the City's net position changed during fiscal year 2022. Over time, increases or decreases in net position may serve as a useful indicator of whether the City's financial position is improving or deteriorating.

The revenue sources and the services and programs provided with the funding were discussed earlier in this report for the governmental activities. The **Statement of Activities** illustrate how much of the City's operations are paid directly from program revenues raised or collected from customers and the portion funded through taxes.

The City's **business-type activities** (water and sewer operations, City Coach) are designed to recover costs from customers and rely heavily on fees charged to the recipients of the service. As shown in the table, a majority of the revenues for the business-type activities, unlike the governmental activities, are from program revenues.

- Capital grants & contributions increased due to connection fees revenue from development and building permits pulled.
- Increase in interest revenue due to rising interest rates on City's investment portfolio from Fed action to slow inflation.

Changes in Net Position (in thousands of dollars)	Governmental Activities		Business-Type Activities		Total Primary Government	
	2023	2022	2023	2022	2023	2022
Revenues						
Program revenues:						
Charges for service	\$27,503	\$24,059	\$59,714	\$58,907	\$87,217	\$82,966
Operating grants & contributions	37,210	26,874	3,329	2,383	40,539	29,258
Capital grants & contributions	47,972	12,367	20,541	10,372	68,513	22,739
General revenues:						
Property taxes	59,185	56,498	85	83	59,270	56,581
Sales and use taxes	51,958	50,561	-	-	51,958	50,561
Franchise taxes	5,551	5,303	-	-	5,551	5,303
Other taxes	5,235	5,460	-	-	5,235	5,460
Investment income	1,410	(5,356)	1,323	(6,936)	2,733	(12,292)
Other revenue	2,239	915	2,325	1,359	4,564	2,303
<b>Total revenues</b>	<b>238,263</b>	<b>176,681</b>	<b>87,317</b>	<b>66,168</b>	<b>325,580</b>	<b>242,878</b>
Expenses						
Governmental activities	196,665	149,187	-	-	196,665	149,216
Business-type activities:						
Sewer	-	-	39,949	34,272	39,949	34,272
Water	-	-	27,722	22,763	27,722	22,763
Transit	-	-	3,770	3,901	3,770	3,901
<b>Total expenses</b>	<b>196,665</b>	<b>149,187</b>	<b>71,441</b>	<b>60,936</b>	<b>268,106</b>	<b>210,152</b>
Transfers	(194)	(117)	194	117	-	-
Change in net position	41,404	27,377	16,070	5,349	57,474	32,726
Net position – July 1, 2022	436,941	409,564	373,178	367,829	810,118	777,392
<b>Net position – June 30, 2023</b>	<b>478,345</b>	<b>436,941</b>	<b>389,248</b>	<b>373,178</b>	<b>867,593</b>	<b>810,118</b>

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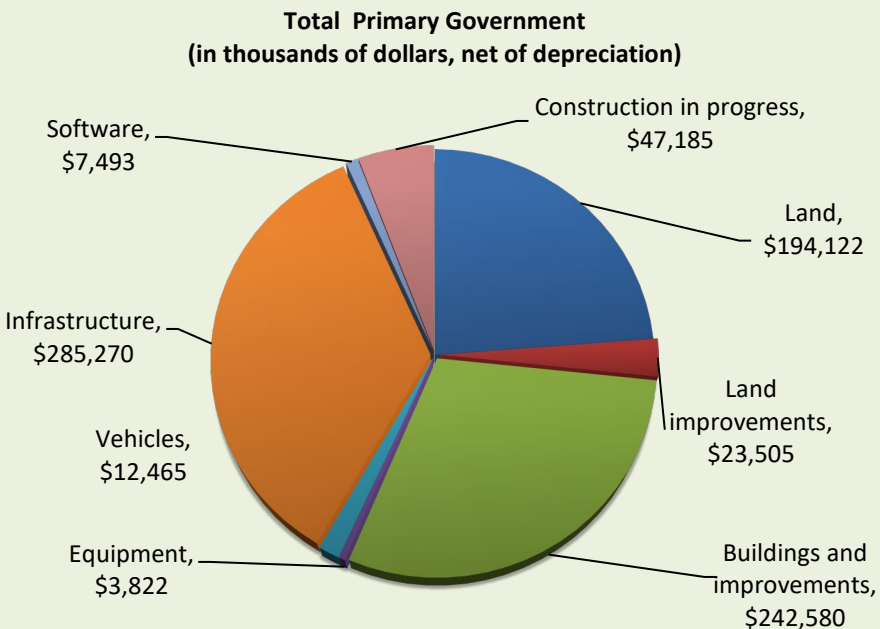


# Key Financial Information

## CAPITAL ASSETS – WHAT WE OWN

As of June 30, 2023 the value of the City’s capital assets was \$817 million, which is an increase of about \$22.5 million from last fiscal year. Major capital asset events during the current fiscal year included:

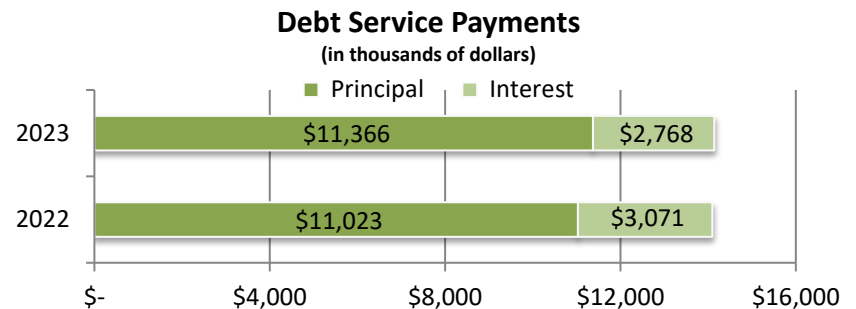
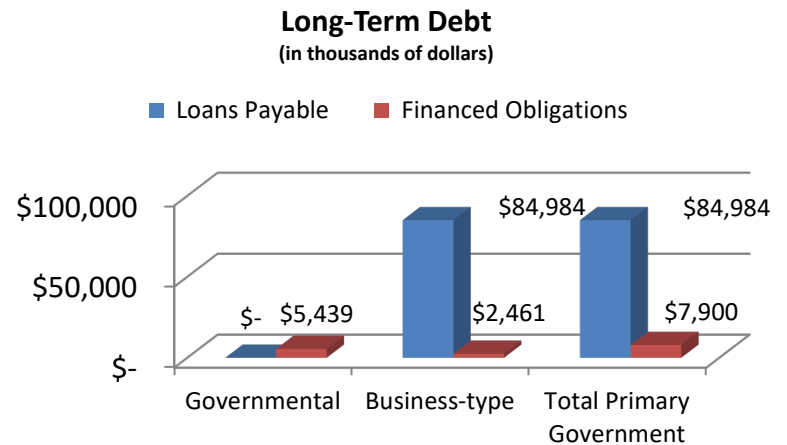
- Implementation of GASB 96 – Subscription Based Information Technology Arrangements (SBITAs)
- Completion of the 2021 Downtown Sewer Improvements, Callan Alley Sewer, and North Orchard Utilities project
- Continued efforts to address the replacement of the aging vehicle fleet and replacement of public safety radios
- Completion of park improvements in each of the City’s six districts



## LONG-TERM DEBT – LOANS PAYABLE AND FINANCED OBLIGATIONS – WHAT WE OWE

At the end of fiscal year 2023, the City had total debt outstanding of \$93 million for loans payable and financed obligations excluding leases and SBITAs payable. The City’s debt decreased by \$11 million due to loan payments made to the State Water Resource Control Board for the Sewer Easterly and Tertiary Projects.

Debt service payments in fiscal year 2023 were relatively the same as the previous year as no new external loans or financed obligations were entered into during the year.



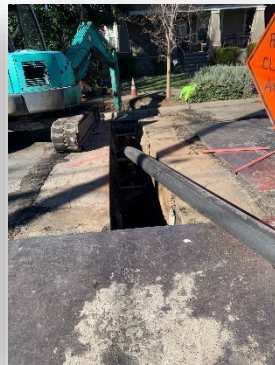
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# City Highlights...

The City of Vacaville continues to strive for excellence; here are a few noteworthy accomplishments:

- The City entered into an exclusive negotiating rights agreement with Mango Materials, Inc., a renewable bioproducts company, to negotiate a lease agreement for development of a biomanufacturing facility at the Easterly Wastewater Treatment Plant. This facility could assist in reducing methane emissions produced by the City of Vacaville.
- The City approved a proposed plan to build Axiom Point, a 375,000 square foot biomanufacturing campus on 22 acres of land in the Vaca Valley Business Park area.
- The City approved a Disposition, Development and Loan Agreement with Habitat for Humanity to develop affordable homeownership housing on City-owned property in the area of Scoggins Court and E. Monte Vista Avenue.
- The City awarded a \$100,000 contract to Lister Construction Inc., for a Sidewalk Repair Program administered through funding from CDBG. The program assists homeowners with the cost of repairs to sidewalks in front of their properties that pose potential trip hazards to pedestrians.
- The City received a grant from the California Board of State and Community Corrections in the amount of \$70,208.27 to supplement the Vacaville Police Department Wellness and Mental Health Program.
- The City approved revisions to the Master Plans for Al Patch and Eleanor Nelson Parks. Both parks are considered community parks intended to service the entire community. The revised Master Plans include upgrades and additions to existing park facilities to better serve the recreation needs of the community.
- The City approved a final map for the creation of a 62-unit single family housing subdivision for Robert's Ranch Village E located in the northeast corner of Leisure Town Road and Fry Road.
- In August 2022, the City completed the 2021 Downtown Sewer Improvements, Callen Alley Sewer and North Orchard Utilities Project. The project replaced and upsized sewer mains and service laterals in the downtown area between Merchant Street, Dobbins Street and Main Street, as well as an alley east of Beard Street. The project also included installation of new sewer and water laterals on parcels north of Fruitvale Road.



# 2023





**POPULAR ANNUAL FINANCIAL REPORT**  
**For the Fiscal Year Ended June 30, 2023**



**CITY OF VACAVILLE**  
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