

**DUE DECEMBER 31**

Pursuant to Public  
Resources Code § 6306

# Granted Public Trust Lands Standardized Reporting Form



**Fiscal/Calendar Year:** 2014-2015

**Grantee Name:** City of Vallejo  
**Contact Person:** Ron Millard  
**Contact Phone:** 707-649-3559  
**Mailing Address:** 555 Santa Clara Street  
Vallejo

## 1. Funds

- a. Is a separate fund maintained for trust assets, liabilities, revenues and expenditures?

YES  NO

If "No", under what fund are they accounted for? If "Yes," please list the name(s) of the fund(s)

**State Lands Fund #134**

- b. Are separate financial statements prepared for the trust?

YES  NO

If "No," in which financial statements are they included? (Name of the document(s) and the applicable page number(s)) If "Yes," describe the organization of the separate financial statement.

## 2. Revenue

- a. What was the gross revenue received or generated from trust land or trust assets during the past fiscal year? **\$212,123**

- b. Please list all sources of revenue and the amount of revenue generated from each source (e.g. permits, rentals, percentage of lease) **\$211,954 Lease/Rental income**

**\$169 Investment income**

## 3. Expenses

- a. What was the total expenditure of funds received or generated from trust land or assets during the past fiscal year? **\$212, 123 (\$133,787 in direct charge/allocation and \$78,336 in transfer-out)**

- b. What expenses were allocated or charged directly to the trust? Please list the source of the expenditure and the amount expended. **\$133,787 in Community Development expenditures**

- c. Have there been any capital improvements over \$250,000 within the current fiscal year? Are any capital improvements over \$250,000 expected in the next fiscal year?

No

- d. Describe any other disposition of trust funds or assets or any other disposition of the trust lands or trust assets themselves. Include any internal funds that were transferred to other grantees, to the management of another entity or under the management of another political subdivision of the grantee per an agreement, settlement, or Memorandum of Understanding.

None

## 4. Beginning and Ending Balance

Please list the beginning and ending balances for the tidelands trust fund(s) for this past fiscal year.

Beginning balance = \$0 and Ending balance = \$0

**For all questions, please give the page number where the information can be found in your accompanying financial document. Please use additional pages as necessary.**

**CITY OF VALLEJO**  
**COMPREHENSIVE ANNUAL FINANCIAL REPORT**  
**NOTES TO FINANCIAL STATEMENTS**  
**For the Year Ended June 30, 2015**

**NOTE 3 – INTERFUND TRANSACTIONS**

**A. Transfers Between Funds**

Transfers between funds during the fiscal year ended June 30, 2015 were as follows:

Fund Making Transfers	Fund Receiving Transfers	Amount Transferred	
<b>General Fund, including Measure B</b>	Emergency Disaster Special Revenue Fund	\$2,200,000	(A)
	Certificates of Participation Debt Service Fund	524,326	(B)
	Capital Outlay Capital Projects Fund	2,949,534	(C) (D)
	Marina Enterprise Fund	1,500,000	(D) (E)
	Golf Enterprise Fund	834,402	(D) (E)
	Vallejo Station Parking Enterprise Fund	102,370	(F)
	Insurance Internal Service Fund	500,000	(E)
<b>Special Revenue Funds:</b>			
State Gas Tax	Traffic Congestion Relief Capital Projects Fund	675,372	(D)
Outside Services	General Fund	4,954	(G)
State Lands	Marina Enterprise Fund	78,336	(F)
Administrative Trust	General Fund	6,441	(G)
<b>Capital Projects Funds:</b>			
Capital Outlay	Golf Enterprise Fund	170,078	(D)
Fire Station # 7	Certificates of Participation Debt Service Fund		(B)
<b>Total</b>			

- (A) To fund 2014 Napa Earthquake costs.
- (B) To fund debt service payments.
- (C) To transfer technology surcharge fees to capital projects fund.
- (D) To fund capital program projects.
- (E) To transfer amounts to reduce or eliminate fund deficits.
- (F) To fund city operations.
- (G) To transfer investment income from unrestricted funds to General Fund.

**CITY OF VALLEJO  
 COMPREHENSIVE ANNUAL FINANCIAL REPORT  
 NOTES TO FINANCIAL STATEMENTS  
 For the Year Ended June 30, 2015**

**NOTE 3 – INTERFUND TRANSACTIONS (Continued)**

**B. Current Interfund Balances**

As of June 30, 2015, the City’s Insurance Internal Service Fund had provided short-term lending to the following funds with deficit cash positions. These balances are expected to be repaid shortly after the end of the fiscal year upon receipt of grant or other reimbursements.

	<u>Due from Other Funds</u>	<u>Due to Other Funds</u>
Special Revenue Funds:		
Community Development Block Grant		\$261,217
Office of Traffic Safety		51,908
State Lands		24,125
Capital Projects Funds:		
Capital Grants and Contributions		875,547
Vallejo Station		1,506,623
Transportation		17,134
Internal Service Fund:		
Insurance	<u>\$2,736,554</u>	
Total	<u><u>\$2,736,554</u></u>	<u><u>\$2,736,554</u></u>

**C. Internal Balances**

Internal balances are presented in the Entity-wide financial statements only. They represent the net interfund receivables and payables remaining after the elimination of all such balances within governmental and business-type activities.

CITY OF VALLEJO  
NON-MAJOR GOVERNMENTAL FUNDS  
COMBINING BALANCE SHEETS  
JUNE 30, 2015

SPECIAL REVENUE FUNDS

	Justice Assistance Grant Fund #149	Supplemental Law Enforcement Grant Fund #151	Cadet Program Fund #152	Outside Services Fund #129	State Lands Fund #134	Hazmat Revolving Fund Fund #143
<b>ASSETS</b>						
Cash and investments		\$110,661	\$72,026	\$541,838		\$13,252
Restricted cash and investments held with fiscal agent						
Accounts receivable Due from other governments		12,183			\$27,046	10,000
Notes and loans receivable						
Prepays						
Total Assets		<u>\$122,844</u>	<u>\$72,026</u>	<u>\$541,838</u>	<u>\$27,046</u>	<u>\$23,252</u>
<b>LIABILITIES</b>						
Accounts payable and accrued liabilities Due to other funds		\$6,468		\$36,453	\$284 24,125	\$1,789
Due to other governments						
Unearned revenue - Grants					1,250	
Deposits payable				505,385	1,387	
Total Liabilities		<u>6,468</u>		<u>541,838</u>	<u>27,046</u>	<u>1,789</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>						
Unavailable revenue - accounts receivable						
Unavailable revenue - interest receivable						
Unavailable revenue - notes and loans receivable						
Total Deferred Inflows of Resources						
<b>FUND BALANCES</b>						
Fund balances						
Nonspendable						
Restricted		116,376	\$65,729			21,463
Committed						
Assigned			6,297			
Total Fund Balances		<u>116,376</u>	<u>72,026</u>			<u>21,463</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances		<u>\$122,844</u>	<u>\$72,026</u>	<u>\$541,838</u>	<u>\$27,046</u>	<u>\$23,252</u>

CITY OF VALLEJO  
NON-MAJOR GOVERNMENTAL FUNDS  
COMBINING STATEMENTS OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES  
FOR THE YEAR ENDED JUNE 30, 2015

	SPECIAL REVENUE FUNDS					
	Justice Assistance Grant Fund #149	Supplemental Law Enforcement Grant Fund #151	Cadet Program Fund #152	Outside Services Fund #129	State Lands Fund #134	Hazmat Revolving Fund #143
<b>REVENUES</b>						
Taxes						
Licenses, permits and fees						
Fines and forfeitures						
Intergovernmental		\$222,477				
Use of money and property		971	\$597	\$4,954	\$212,123	\$657
Charges for services				554,713		40,000
Other			300			
Total Revenues		223,448	897	559,667	212,123	40,657
<b>EXPENDITURES</b>						
Current:						
Development services				554,713		
Community development					133,787	
Fire services						86,571
Police services		214,278	180			
Public works						
Capital outlay						
Debt Service:						
Principal						
Interest and fiscal agent fees						
Total Expenditures		214,278	180	554,713	133,787	86,571
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>						
		9,170	717	4,954	78,336	(45,914)
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers in						
Transfers (out)				(4,954)	(78,336)	
Total Other Financing				(4,954)	(78,336)	
Net change in fund balance before special items		9,170	717			(45,914)
Special items:						
Re-establish loans to Successor Agency						
NET CHANGE IN FUND BALANCES		9,170	717			(45,914)
BEGINNING FUND BALANCES		107,206	71,309			67,377
ENDING FUND BALANCES		\$116,376	\$72,026			\$21,463

CITY OF VALLEJO  
 BUDGETED NON-MAJOR FUNDS  
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES  
 AND CHANGE IN FUND BALANCE  
 BUDGET AND ACTUAL  
 FOR THE YEAR ENDED JUNE 30, 2015

	SUPPLEMENTAL LAW ENFORCEMENT GRANT			CADET PROGRAM		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
<b>REVENUES</b>						
Taxes						
Licenses, permits and fees						
Fines and forfeitures						
Intergovernmental	\$187,000	\$222,477	\$35,477			
Use of money and property		971	971		\$597	\$597
Charges for services						
Other				\$200	300	100
<b>Total Revenues</b>	<u>187,000</u>	<u>223,448</u>	<u>36,448</u>	<u>200</u>	<u>897</u>	<u>697</u>
<b>EXPENDITURES</b>						
Current:						
Executive						
Development services						
Community development						
Fire services						
Police services	187,000	214,278	(27,278)	200	180	20
Public works						
Nondepartmental						
<b>Total Expenditures</b>	<u>187,000</u>	<u>214,278</u>	<u>(27,278)</u>	<u>200</u>	<u>180</u>	<u>20</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>		<u>9,170</u>	<u>9,170</u>		<u>717</u>	<u>717</u>
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers in						
Transfers (out)						
<b>Total Other Financing Sources (Uses)</b>						
<b>NET CHANGE IN FUND BALANCES</b>		<u>9,170</u>	<u>\$9,170</u>		<u>717</u>	<u>\$717</u>
<b>BEGINNING FUND BALANCES</b>		<u>107,206</u>			<u>71,309</u>	
<b>ENDING FUND BALANCES</b>		<u>\$116,376</u>			<u>\$72,026</u>	

OUTSIDE SERVICES			STATE LANDS			HAZMAT REVOLVING FUND		
Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
\$3,000	\$4,954	\$1,954	\$172,242	\$212,123	\$39,881	\$700	\$657	(\$43)
400,000	554,713	154,713				40,000	40,000	
403,000	559,667	156,667	172,242	212,123	39,881	40,700	40,657	(43)
200,000	554,713	(354,713)	141,467	133,787	7,680	88,700	86,571	2,129
200,000		200,000						
400,000	554,713	(154,713)	141,467	133,787	7,680	88,700	86,571	2,129
3,000	4,954	1,954	30,775	78,336	47,561	(48,000)	(45,914)	2,086
(3,000)	(4,954)	(1,954)	(30,775)	(78,336)	(47,561)			
(3,000)	(4,954)	(1,954)	(30,775)	(78,336)	(47,561)			
						(\$48,000)	(45,914)	\$2,086
							67,377	
							\$21,463	

(Continued)

**Fund 134 - State Lands  
FY 2010 - FY 2016 Revenues**

	<b>FY 09-10</b>	<b>FY 10-11</b>	<b>FY 11-12</b>	<b>FY 12-13</b>	<b>FY 13-14</b>	<b>FY 14-15</b>	<b>FY 15-16</b>
	<b>Audited</b>	<b>Audited</b>	<b>Audited</b>	<b>Audited</b>	<b>Audited</b>	<b>Audited</b>	<b>Audited</b>
<b>LEASE REVENUES:</b>							
BRINKMAN'S MARINE RENT	12,000	6,900	6,600	3,600		4,800	7,200
WTRBARGE-ZIO FRAEDO'S	12,310	9,901	14,033	16,697	17,378	40,366	45,979
VALLEJO BOAT WORKS	37,692	40,289	41,938	41,407	50,218	39,824	43,751
PETER KIEWIT RENTAL	52,491	54,494	55,915	55,765	55,765	55,765	57,952
SARDINE CAN RENTAL	20,105	19,934	19,244	16,569	22,691	32,777	35,498
GENERAL MILLS RENT/Vallejo Marine	80,086	81,183	83,295	-	-		
<b>MISC LEASES &amp; RENTALS</b>							
Norm's Bait Shop (PG&E)	2,939	4,244	4,995	3,255	1,607	5,980	3,420
Roar Projects		1,925					
Big Bay			19,000	45,600	-		
First Capital			28,950	91,560	-		
Safequest			2,500	6,100	7,200	8,400	9,600
Marina Vista Dental				7,991	8,118	8,376	8,590
Vallejo Yacht Club				10,352	10,516	10,482	10,552
Mare Island Ferry				3,584	3,584	3,584	3,584
Cal Maritime						1,500	1,250
Paramount							3,000
Vallejo Marine Terminal							1,140
Sub-total Misc Lease & Rentals:	2,939	6,169	55,445	168,442	31,025	38,322	41,136
VLJO SNITATN & FLOOD CTRL	250,000	250,000	250,000	-	200	100	100
WESTON WETLAND		50,000					-
<b>SUBTOTAL, LEASE REVENUES</b>	<b>467,623</b>	<b>518,870</b>	<b>526,470</b>	<b>302,480</b>	<b>177,277</b>	<b>211,954</b>	<b>231,616</b>
Other Service Charges	403				250		0
PG & E (Easement Deed)					10,067		-
INVESTMENT INCOME-POOLED	4,882	3,582	1,066	32	70	169	823
<b>TOTAL REVENUES</b>	<b>472,908</b>	<b>522,452</b>	<b>527,536</b>	<b>302,512</b>	<b>187,664</b>	<b>212,123</b>	<b>232,439</b>