CITY OF SUSANVILLE
66 N. Lassen Street • Susanville CA
Mendy Schuster, Mayor
Russ Brown, Mayor pro tem
Curtis Bortle • Patrick Parrish • Dawn Miller

Susanville City Council

Regular Council Meeting • City Council Chambers

Wednesday, March 5, 2025 – 4:30 PM

CALL TO ORDER
ROLL CALL

1. **APPROVAL OF AGENDA:** *(Additions and/or Deletions)*

2. **PUBLIC COMMENT REGARDING CLOSED SESSION ITEMS (if any):** *Any person may address the Council at this time upon any subject for discussion during Closed Session.*

3. **CLOSED SESSION:**
   A. *CONFERENCE WITH LABOR NEGOTIATORS - pursuant to Government Code Section §54957.6*
      1. *Admin Unit*
   B. *CONFERENCE WITH PUBLIC EMPLOYMENT- pursuant to Government Code Section §54957*
      1. *City Manager - Evaluation*

4. **RETURN TO OPEN SESSION:** *(recess if necessary)*
   - *Reconvene in open session at 5:00pm*
   - *Pledge of allegiance*
   - *Invocation*
   - *Report any changes to agenda*
   - *Report any action out of Closed Session*
   - *Proclamations, awards or presentations by the City Council*

5. **BUSINESS FROM THE FLOOR:** *Any person may address the Council at this time upon any subject on the agenda or not on the agenda within the jurisdiction of the City Council. However, comments on items on the agenda may be reserved until the item is discussed and any matter not on the agenda that requires action will be referred to staff for a report and action at a subsequent meeting.*
   Presentations are subject to a three-minute limit.

6. **CONSENT CALENDAR:** *All matters listed under the Consent Calendar are considered to be routine by the City Council. There will be no separate discussion on these items. Any member of the public or the City Council may request removal of an item from the Consent Calendar to be considered separately.*

   6.A Minutes of the City Council February 19, 2025 regular meeting.

   6.B Vendor and Payroll Warrants

   6.C Consider Resolution No. 25-6412, approving and authorizing the modification to the Position Classification Schedule of the memorandum of understanding with the Administrative Bargaining Unit.

6.D Consider Resolution No. 25-6413, Supporting the Susanville Little League Opening Day Parade and authorizing the closure of River St. from Fairfield Dr. to the entrance of the Pat Murphy Little League Park, additional road closure of Fairfield Dr. from River St. to the Midtown South Alley on Fairfield Dr.,Â on April 5, 2025 from 7:00 A.M. to 10:00 A.M.

7. PUBLIC HEARINGS: No business.

8. COUNCIL DISCUSSION/ANNOUNCEMENTS:

9. NEW BUSINESS:

9.A Consider Resolution No. 25-6414, Accepting the City of Susanville's Audited Financial Statements for the Fiscal Year ending June 30, 2023

9.B Discussion regarding Hdl Quarter 3 (July-Sept.) 2024 reports

9.C Consider Resolution No. 25-6415, authorizing a budget amendment of $9,500.00 to the 7401 and $18,500.00 to the 7110 funds for the upgrade of the Public Works Department's Supervisory Control and Data Acquisition (SCADA) system and equipment. Further authorizes the Finance Director to make the necessary budget modifications to complete the work.

9.D Consider appointments to fill Planning Commission and Sales Tax Oversight Board

9.E Consider discussion regarding local gas pricing

10. SUSANVILLE COMMUNITY REDEVELOPMENT AGENCY: No business.

11. SUSANVILLE MUNICIPAL ENERGY CORPORATION: No business.

12. CONTINUING BUSINESS:

12.A Consider Sierra Theater Performing Arts Center Business Plan

13. CITY MANAGER'S REPORTS:

13.A Department Reports

14. FUTURE COUNCIL ITEMS:

14.A Future Council Items

15. ADJOURNMENT:

- ***The next regular meeting of the Susanville City Council will be held on March 19, 2025 at 4:30PM.***

Reports and documents relating to each agenda item are on file in the Office of the City Clerk and are available for public inspection during normal business hours and at the meeting. These reports and documents are also available at the City's website www.cityofsusanville.net, unless there were systems problems posting to the website.

Accessibility: An interpreter for the hearing-impaired may be made available upon request to the City Clerk seventy-two hours prior to a meeting. A reader for the vision-impaired for purposes of reviewing the agenda may be made available upon request to the City Clerk. The location of this meeting is wheelchair-accessible.

I, Heidi Whitlock, certify that I caused to be posted notice of the regular meeting scheduled for March 5, 2025 in *the areas designated on February 28, 2025.*

AGENDA ITEM NO. 6.A
Action Item

SUSANVILLE CITY COUNCIL AGENDA ITEM

Submitted By: Heidi Whitlock, City Clerk

Action Date: March 5, 2025

SUBJECT: Minutes of the City Council February 19, 2025 regular meeting.

PRESENTED BY: Heidi Whitlock, City Clerk

SUMMARY: Attached for the Council's review are the minutes of the City Council's February 19, 2025 regular meeting.

FISCAL IMPACT: None.

ACTION REQUESTED: Motion to waive the reading of and approval to receive and file the City Council's minutes from the February 19, 2025 regular meeting.

ATTACHMENTS:
250219.cc.min.draft.pdf

SUSANVILLE CITY COUNCIL
Regular Council Meeting Minutes
WEDNESDAY, FEBRUARY 19, 2025 – 4:30 PM

Mayor Schuster called the meeting to order at 4:30pm.

Roll Call of Councilmembers Present: Mendy Schuster, Russ Brown, Curtis Bortle, Patrick Parrish, Dawn Miller

1. APPROVAL OF AGENDA:
Dan Newton, City Manager, requested that item 9G and 9H be moved to before 9A.
Moved by Dawn Miller; seconded by Curtis Bortle to approve.
Motion Carried: 5 - 0
Voting For: Mendy Schuster, Russ Brown, Curtis Bortle, Patrick Parrish, Dawn Miller
Voting Against: None

2. PUBLIC COMMENT REGARDING CLOSED SESSION ITEMS (if any): No public comment.

3. CLOSED SESSION:
The City Council convened in closed session at 4:31pm to discuss the following:

A. CONFERENCE WITH LABOR NEGOTIATORS - pursuant to Government Code Section §54957.6
    1. Fire Unit
    2. Miscellaneous Unit
    3. Public Works unit
    4. SPOA Unit
    5. Department Heads:
        a. City Clerk
        b. Economic Development Director
        c. Finance Director
        d. Public Safety Chief
        e. Public Works Director

4. RETURN TO OPEN SESSION: The Council reconvened in open session at 5:00pm.

The Pledge of Allegiance and Invocation were provided.

Mr. Newton stated that prior to meeting in closed session, the Council approved the agenda with the change of moving item 9G and 9H to be heard prior to 9A. He added that Council then convened in closed session to discuss the above-mentioned items where direction was provided to staff but no reportable action was taken.

5. BUSINESS FROM THE FLOOR:
Amy Holley, public, voiced her concern regarding the city's livestreaming equipment and offered suggestions for companies and other agencies that she believes the city could partner with.

6. CONSENT CALENDAR:
Moved by Curtis Bortle; seconded by Patrick Parrish to approve.
Motion Carried: 5 - 0
Voting For: Mendy Schuster, Russ Brown, Curtis Bortle, Patrick Parrish, Dawn Miller
Voting Against: None

6.A Minutes of the City Council February 5, 2025, regular meeting.

Motion to waive the reading of and approval to receive and file the City Council's minutes from the February 5, 2025, regular meeting.
250205.cc.min.draft.pdf

6.B Vendor and payroll warrants Motion to receive and file
01-23-25.pdf
01-30-25.pdf
01-31-25.pdf

6.C Monthly Financial Reports July-December 2024

Motion to receive and file monthly financial reports for July-December 2024
Cash Report US Bank July.pdf
Daily Cash Report US Bank July.pdf
Fund Balances Report_2024_07.pdf
Cash Report US Bank August.pdf
Daily Cash Report US Bank August.pdf
Fund Balances Report_2024_08.pdf
Cash Report US Bank Sept.pdf
Daily Cash Report US Bank Sept.pdf
Fund Balances Report_2024_09.pdf
Cash Report US Bank Oct.pdf
Daily Cash Report US Bank Oct.pdf
Fund Balances Report_2024_10.pdf
Cash Report US Bank Nov.pdf
Daily Cash Report US Bank Nov.pdf
Fund Balances Report_2024_11.pdf
Cash Report US Bank Dec.pdf
Daily Cash Report US Bank Dec.pdf
Fund Balances Report_2024_12.pdf
Cash Report TriCounties July-Dec.pdf
Daily Cash Report TriCounties July-Dec.pdf
Income Statement 12.31.24.pdf

7. **PUBLIC HEARINGS:** No business.

8. COUNCIL DISCUSSION/ANNOUNCEMENTS:
Council Member Bortle offered a land acknowledgement statement.

Mayor Schuster stated that the Lassen County Transportation Commission (LCTC) held a special meeting with other agency representatives to discuss improvements to 395 between Susanville and Reno. She also wanted to provide a public thank you to former Board Supervisor, Tom Hammond, as he has been working to get that stretch of highway to four lanes for multiple years.

Mayor Schuster then provided information related to where and when the LCTC meetings are held and invited those interested to attend.

9. NEW BUSINESS:
9.A Approved Position List

Mr. Newton provided an explanation of the item and requested Council approval.

Mayor pro tem Brown requested additional positions within the public works department and mentioned that he will bring it up in the future items section of the agenda.

250219 Approved Position List.pdf

Motion to approve approved position list as presented in agenda.
Moved by Patrick Parrish; seconded by Dawn Miller to approve.
Motion Carried: 5- 0
Voting For: Mendy Schuster, Russ Brown, Curtis Bortle, Patrick Parrish, Dawn Miller
Voting Against: None

9.B Consider **Resolution No. 25-6406**, approving the 2025-2030 Airport Capital Improvement Plan

Bob Godman, Public Works Director, provided an explanation of the item and requested approval of Resolution No. 25-6406.

25-6406.pdf
Susanville ACIP 2025-2030 Package - Amended FAA approved.docx

Motion to approve Resolution No. 25-6406, approving the 2025-2030 Airport Capital Improvement Plan
Moved by Dawn Miller; seconded by Patrick Parrish to approve.
Motion Carried: 5- 0
Voting For: Mendy Schuster, Russ Brown, Curtis Bortle, Patrick Parrish, Dawn Miller
Voting Against: None

9.C Consider **Resolution No. 25-6407**, authorizing the Mayor to execute an agreement with Outfront Media billboard to support the City's economic development and marketing efforts.

Tamra Spade, Economic Development Director, provided an explanation of the item and requested approval of Resolution No. 25-6407.

Maria Fregulia, public, inquired as to whether the Susanville Indian Rancheria would be reimbursing or be a part of that billboard.

Amy Holley, public, inquired as to what the billboard will look like.

Ms. Spade responded that the billboard is digital, and city staff will work with the company to create the content.

Leanne Vanderly, public, requested that small businesses also be advertised and not just the casino.

Council Member Parrish stated that it is mind-blowing that Susanville has not had billboards before, and he is in favor of it. He added that he is worried about Ms. Spade's budget though since the ARPA funds will only cover $150,000.

25-6407.pdf
City of Susanville Outfront Contract - 4074110 - 2.12.25.pdf

Motion to approve Resolution No. 25-6407, authorizing the Mayor to execute an agreement with Outfront Media billboard to support the City's economic development and marketing efforts.
Moved by Patrick Parrish; seconded by Curtis Bortle to approve.
Motion Carried: 5- 0
Voting For: Mendy Schuster, Russ Brown, Curtis Bortle, Patrick Parrish, Dawn Miller
Voting Against: None

9.D Consider **Resolution No. 25-6408**, approving and authorizing the City Manager to enter into a lease agreement with Yamaha Motor Finance Corporation of Yamaha Golf Cart Company and authorizing the Finance Director to increase the golf course budget to accommodate lease payments

Dave Martin, Golf Course Manager, provided an explanation of the item and requested approval of Resolution No. 25-6408.

Yamaha Proposal - Diamond Mountain.pdf
25-6408.pdf

Motion to approve Resolution No. 25-6408, approving and authorizing the City Manager to enter into a lease agreement with Yamaha Motor Finance Corporation of Yamaha Golf Cart Company and authorizing the Finance Director to increase the golf course budget to accommodate lease payments
Moved by Dawn Miller; seconded by Russ Brown to approve.
Motion Carried: 5- 0
Voting For: Mendy Schuster, Russ Brown, Curtis Bortle, Patrick Parrish, Dawn Miller
Voting Against: None

9.E Consider **Resolution No. 25-6409**, Amending the Fiscal Year 2024-2025 City of Susanville Budget

Chandra Jabbs, Finance Director, provided an explanation of the item and requested approval of Resolution No. 25-6409.

Mayor pro tem Brown inquired as to whether no one was interested in serving on the board or if we were not advertising it.

Mr. Newton responded that we do have one interested person who staff will be following up with, but no additional interest.

25-6409.pdf
Exhibit A Midyear 24.25.pdf
Midyear Budget Changes 24.25.pdf
STOB Midyear Report 24.25.pdf
Exhibit A Original 24.25.pdf

Motion to approve Resolution No. 25-6409, Amending the Fiscal Year 2024-2025 City of Susanville Budget.
Moved by Patrick Parrish; seconded by Dawn Miller to approve.
A polled vote was requested.
Mendy Schuster, aye; Russ Brown, aye; Curtis Bortle, aye; Patrick Parrish, aye; and Dawn Miller, aye.
Motion carried unanimously.

9.F Consider purchase of Hangar #32 at the Susanville Municipal Airport

Mr. Godman provided an explanation of the item and requested Council direction.

It was the consensus of the council not to move forward with the purchase of the hangar.

Doc _intent to sell hangar 32.pdf
ROI Hangar 32.pdf

9.G Consider **Resolution No. 25-6410,** authorizing Mayor to sign a State Master Agreement Revision with Caltrans for State funded transportation projects

Erik Edholm, Assistant Director of Engineering, provided an explanation of the item and requested approval of Resolution No. 25-6410.

25-6410.pdf
02-5116S21_City of Susanville.pdf

Motion to approve Resolution No. 25-6410**,** authorizing Mayor to sign a State Master Agreement Revision with Caltrans for State funded transportation projects.
Moved by Patrick Parrish; seconded by Dawn Miller to approve.
Motion Carried: 5- 0
Voting For: Mendy Schuster, Russ Brown, Curtis Bortle, Patrick Parrish, Dawn Miller

Voting Against: None

9.H Consider **Resolution No. 25-6411,** authorizing Mayor to sign a Program Supplement Agreement with Caltrans for the Susanville Resurfacing Project No. CRASL-5116(023) and authorize the Finance Director to adjust the budget as necessary.

Mr. Edholm provided an explanation of the item and requested approval of Resolution No. 25-6411.

25-6411.pdf
5116(023) PSA to LA.pdf

Motion to approve Resolution No. 25-6411, authorizing Mayor to sign a Program Supplement Agreement with Caltrans for the Susanville Resurfacing Project No. CRASL-5116(023) and authorize the Finance Director to adjust the budget as necessary.
Moved by Curtis Bortle; seconded by Russ Brown to approve.
Motion Carried: 5- 0
Voting For: Mendy Schuster, Russ Brown, Curtis Bortle, Patrick Parrish, Dawn Miller
Voting Against: None

9.I Citywide Strategic Planning Discussion

Mr. Newton provided an overview of the item and stated that staff has been working on a new Mission Statement but have only had one meeting to date. He added that he is hoping to have a draft Mission Statement to present at the next meeting.

10. SUSANVILLE COMMUNITY REDEVELOPMENT AGENCY: No business.

11. SUSANVILLE MUNICIPAL ENERGY CORPORATION: No business.

12. CONTINUING BUSINESS: No business.

13. CITY MANAGER'S REPORTS:
13.A Department Reports

The department heads in attendance provided an update on the happenings within their departments.

14. FUTURE COUNCIL ITEMS:
14.A Future Council Items

Mr. Newton provided an explanation of the item and requested Council direction.

Mayor pro tem Brown requested a discussion item to add three Public Works positions to the approved position list. Item had support and will be added to the list. Council Member Bortle requested that a list of vacancies also be included with the item.

Council Member Miller requested a report on the status of our fire hydrants due to the recent fires down south. Item had support and will be added to the list.

250219.Future.Items.List.pdf

15. ADJOURNMENT:
Moved by Curtis Bortle; seconded by Dawn Miller to adjourn at 6:43pm.
Motion Carried: 5 - 0
Voting For: Mendy Schuster, Russ Brown, Curtis Bortle, Patrick Parrish, Dawn Miller
Voting Against: None

Heidi Whitlock, City Clerk

Mendy Schuster, Mayor

Approved on:

AGENDA ITEM NO. 6.B
Action Item

SUSANVILLE CITY COUNCIL AGENDA ITEM

Submitted By:	Stefanie Steward, Finance
Action Date:	March 5, 2025
SUBJECT:	Vendor and Payroll Warrants
PRESENTED BY:	Chandra Jabbs, Finance Director
SUMMARY:	Warrants dated February 5, 2025 through February 19, 2025 numbered 223463-223559.
FISCAL IMPACT:	Accounts Payable vendor warrants totaling $246,673.85, plus $413,208.36 in payroll warrants, totaling $659,882.21.
ACTION REQUESTED:	Motion to receive and file

ATTACHMENTS:
02-06-25.pdf
02-11-25.pdf
02-18-2025.pdf
2-13-2025.pdf

Report Criteria:
Report type: GL detail
Check.Voided = False

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Description	Invoice Number	Inv Seq	GL Account No	GL Account Title	Seq Amount	Check Amount
02/25	02/06/2025	223463	11302	ACER LLC	ARPA FUNDING - DMGC AERAT	138685	1	7530-451-52-47	MACHINERY AND EQUIPMENT	7,543.01	7,543.01
Total 138685:										7,543.01	7,543.01
02/25	02/06/2025	223464	9432	ALL SEASON HEATING	#0065 WOODSMOKE REDUCTI	02042025	1	8407-430-10-48	GRANTS	3,750.00	3,750.00
Total 02042025:										3,750.00	3,750.00
02/25	02/06/2025	223464	9432	ALL SEASON HEATING	#0049 WOODSMOKE REDUCTI	02042025	1	8407-430-10-48	GRANTS	5,000.00	5,000.00
Total 02042025:										5,000.00	5,000.00
02/25	02/06/2025	223465	10981	ALSCO INC	UNIFORMS-WATER	LREN1996169	1	7110-430-42-44	LINEN SERVICE	78.52	78.52
Total LREN1996169:										78.52	78.52
02/25	02/06/2025	223465	10981	ALSCO INC	UNIFORMS-STREETS	LREN1996170	1	2007-431-20-44	LINEN SERVICE	66.40	66.40
Total LREN1996170:										66.40	66.40
02/25	02/06/2025	223465	10981	ALSCO INC	UNIFORMS-PW	LREN1996171	1	7620-430-10-44	LINEN SERVICE	37.59	37.59
Total LREN1996171:										37.59	37.59
02/25	02/06/2025	223465	10981	ALSCO INC	UNIFORMS-PARKS	LREN1996172	1	1011-452-20-44	LINEN SERVICES	44.54	44.54
Total LREN1996172:										44.54	44.54
02/25	02/06/2025	223465	10981	ALSCO INC	UNIFORMS-GAS	LREN1996174	1	7401-430-62-44	LINEN SERVICES	92.36	92.36
Total LREN1996174:										92.36	92.36
02/25	02/06/2025	223465	10981	ALSCO INC	UNIFORMS-PW	LREN1996175	1	7620-430-10-44	LINEN SERVICE	185.33	185.33

M = Manual Check, V = Void Check

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Description	Invoice Number	Inv Seq	GL Account No	GL Account Title	Seq Amount	Check Amount
Total LREN1996175:										185.33	185.33
02/25	02/06/2025	223465	10981	ALSCO INC	UNIFORMS-WATER	LREN1997867	1	7110-430-42-44	LINEN SERVICE	74.87	74.87
Total LREN1997867:										74.87	74.87
02/25	02/06/2025	223465	10981	ALSCO INC	UNIFORMS-STREETS	LREN1997868	1	2007-431-20-44	LINEN SERVICE	66.40	66.40
Total LREN1997868:										66.40	66.40
02/25	02/06/2025	223465	10981	ALSCO INC	UNIFORMS-PW	LREN1997869	1	7620-430-10-44	LINEN SERVICE	37.59	37.59
Total LREN1997869:										37.59	37.59
02/25	02/06/2025	223465	10981	ALSCO INC	UNIFORMS-PARKS	LREN1997870	1	1011-452-20-44	LINEN SERVICES	44.54	44.54
Total LREN1997870:										44.54	44.54
02/25	02/06/2025	223465	10981	ALSCO INC	UNIFORMS-GAS	LREN1997871	1	7401-430-62-44	LINEN SERVICES	116.00	116.00
Total LREN1997871:										116.00	116.00
02/25	02/06/2025	223465	10981	ALSCO INC	UNIFORMS-PW	LREN1997872	1	7620-430-10-44	LINEN SERVICE	185.33	185.33
Total LREN1997872:										185.33	185.33
02/25	02/06/2025	223466	11171	BEFORE THE MOVIE INC	ADVERTISING-GAS	53521	1	7401-430-62-45	ADVERTISING	393.00	393.00
Total 53521:										393.00	393.00
02/25	02/06/2025	223467	61		REIM HEALTH INSURANCE MA	02032025	1	7610-2239-006	RETIREE SICK LEAVE BANK PA	506.85	506.85
Total 02032025:										506.85	506.85
02/25	02/06/2025	223468	1307	C&S WASTE SOLUTIONS	725 MAIN STREET-STREETS	176586310U037	1	2007-431-20-44	DISPOSAL	26.88	26.88
Total 176586310U037:										26.88	26.88

M = Manual Check, V = Void Check

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Description	Invoice Number	Inv Seq	GL Account No	GL Account Title	Seq Amount	Check Amount
02/25	02/06/2025	223468	1307	C&S WASTE SOLUTIONS	605 ASH STREET-STREETS	176586314U037	1	2007-431-20-44	DISPOSAL	26.88	26.88
Total 176586314U037:										26.88	26.88
02/25	02/06/2025	223468	1307	C&S WASTE SOLUTIONS	617 MAIN ST-STREETS	176586315U037	1	2007-431-20-44	DISPOSAL	106.62	106.62
Total 176586315U037:										106.62	106.62
02/25	02/06/2025	223468	1307	C&S WASTE SOLUTIONS	611 MAIN STREET- STREETS	176586316U037	1	2007-431-20-44	DISPOSAL	53.31	53.31
Total 176586316U037:										53.31	53.31
02/25	02/06/2025	223468	1307	C&S WASTE SOLUTIONS	600 MAIN ST-STREETS	176586318U037	1	2007-431-20-44	DISPOSAL	53.31	53.31
Total 176586318U037:										53.31	53.31
02/25	02/06/2025	223468	1307	C&S WASTE SOLUTIONS	700 MAIN STREET- STREETS	176586322U037	1	2007-431-20-44	DISPOSAL	53.31	53.31
Total 176586322U037:										53.31	53.31
02/25	02/06/2025	223468	1307	C&S WASTE SOLUTIONS	822 MAIN STREET- STREETS	176586323U037	1	2007-431-20-44	DISPOSAL	53.31	53.31
Total 176586323U037:										53.31	53.31
02/25	02/06/2025	223468	1307	C&S WASTE SOLUTIONS	950 MAIN STREET- STREETS	176586324U037	1	2007-431-20-44	DISPOSAL	53.31	53.31
Total 176586324U037:										53.31	53.31
02/25	02/06/2025	223468	1307	C&S WASTE SOLUTIONS	925 SIERRA ST-PW	176586521U037	1	7620-430-10-44	DISPOSAL	234.88	234.88
Total 176586521U037:										234.88	234.88
02/25	02/06/2025	223468	1307	C&S WASTE SOLUTIONS	66 N LASSEN ST	176586522U037	1	1000-417-10-44	DISPOSAL	230.47	230.47
Total 176586522U037:										230.47	230.47
02/25	02/06/2025	223468	1307	C&S WASTE SOLUTIONS	95 N WEATHERLOW ST	176586523U037	1	1011-452-20-44	DISPOSAL	226.06	226.06

M = Manual Check, V = Void Check

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Description	Invoice Number	Inv Seq	GL Account No	GL Account Title	Seq Amount	Check Amount
Total 176586523U037:										226.06	226.06
02/25	02/06/2025	223468	1307	C&S WASTE SOLUTIONS	720 SOUTH ST-SHOP	176586525U037	1	7620-430-10-44	DISPOSAL	243.72	243.72
Total 176586525U037:										243.72	243.72
02/25	02/06/2025	223468	1307	C&S WASTE SOLUTIONS	1505 MAIN ST-FD	176586527U037	1	1010-422-10-44	DISPOSAL	230.47	230.47
Total 176586527U037:										230.47	230.47
02/25	02/06/2025	223468	1307	C&S WASTE SOLUTIONS	1110 NORTH STREET	176586601U037	1	1011-452-20-44	DISPOSAL	361.42	361.42
Total 176586601U037:										361.42	361.42
02/25	02/06/2025	223468	1307	C&S WASTE SOLUTIONS	1408 MAIN ST-STREETS	176586610U037	1	2007-431-20-44	DISPOSAL	53.31	53.31
Total 176586610U037:										53.31	53.31
02/25	02/06/2025	223469	100	CALIFORNIA CHAMBER	CA EMPLOYER POSTERS 2020	11851645	1	1000-416-10-46	SUPPLIES-GENERAL	537.36	537.36
Total 11851645:										537.36	537.36
02/25	02/06/2025	223470	152	COUSO TECHNOLOGY &	HOSTING & MAINT WEBSITE	5515	1	1000-417-10-43	TECHNICAL SVCS	340.00	340.00
Total 5515:										340.00	340.00
02/25	02/06/2025	223471	161	CSK AUTO INC	FUEL FILTER- WATER	2740-151816	1	7110-430-42-47	MACHINERY AND EQUIPMENT	39.01	39.01
Total 2740-151816:										39.01	39.01
02/25	02/06/2025	223471	161	CSK AUTO INC	MARKER LIGHT-WATER	2740-151830	1	7110-430-42-47	MACHINERY AND EQUIPMENT	24.44	24.44
Total 2740-151830:										24.44	24.44
02/25	02/06/2025	223471	161	CSK AUTO INC	CREDIT-WATER	2740-151902	1	7110-430-42-47	MACHINERY AND EQUIPMENT	7.35-	7.35-
Total 2740-151902:										7.35-	7.35-

M = Manual Check, V = Void Check

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Description	Invoice Number	Inv Seq	GL Account No	GL Account Title	Seq Amount	Check Amount
02/25	02/06/2025	223471	161	CSK AUTO INC	MEGACLIMP-WATER	2740-153562	1	7110-430-42-47	MACHINERY AND EQUIPMENT	198.71	198.71
Total 2740-153562:										198.71	198.71
02/25	02/06/2025	223471	161	CSK AUTO INC	MEGACLIMP-WATER	2740-153600	1	7110-430-42-47	MACHINERY AND EQUIPMENT	127.78	127.78
Total 2740-153600:										127.78	127.78
02/25	02/06/2025	223471	161	CSK AUTO INC	GLOVES-GAS	2740-154034	1	7401-430-62-44	REPAIR AND MAINT-VEHICLE	35.40	35.40
02/25	02/06/2025	223471	161	CSK AUTO INC	GLOVES-WATER	2740-154034	2	7110-430-42-44	REPAIR AND MAINTENANCE-VE	35.40	35.40
02/25	02/06/2025	223471	161	CSK AUTO INC	GLOVES-STREETS SB1	2740-154034	3	2005-431-20-44	REPAIR AND MAINTENANCE VE	35.40	35.40
Total 2740-154034:										106.20	106.20
02/25	02/06/2025	223472	10670	CURRENT ELECTRIC & A	SECURITY SYSTEM MONITORI	051934	1	7530-451-52-43	TECHNICAL SERVICES	40.00	40.00
Total 051934:										40.00	40.00
02/25	02/06/2025	223472	10670	CURRENT ELECTRIC & A	SECURITY SYSTEM MONITORI	051937	1	7620-430-10-43	TECHNICAL SVCS	40.00	40.00
Total 051937:										40.00	40.00
02/25	02/06/2025	223473	173	DATCO SERVICES	DRUG TEST	25-586370	1	1000-416-10-43	TECHNICAL SVCS	85.00	85.00
Total 25-586370:										85.00	85.00
02/25	02/06/2025	223474	11102	FIRST SERVE PRODUCTI	RESTRIPE 6 PICKLEBALL YEL P	2694	1	1011-452-20-43	PROFESSIONAL SVCS	2,999.99	2,999.99
Total 2694:										2,999.99	2,999.99
02/25	02/06/2025	223475	257	FOREST OFFICE EQUIPM	MONTHLY PERIOD CHARGE-FD	SV008891	1	1010-422-10-44	RENT & LEASES EQUIP & VEHI	33.17	33.17
Total SV008891:										33.17	33.17
02/25	02/06/2025	223476	11309		REFUND GAS DEPOSIT	10120651435	1	7401-2228-000	DEPOSITS-CUSTOMER	128.25	128.25
Total 10120651435:										128.25	128.25
02/25	02/06/2025	223477	1362	IRON MOUNTAIN INFO. M	CITY HALL SHREDDING	KCGW146	1	1000-417-10-43	PROFESSIONAL SVCS	126.79	126.79

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GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Description	Invoice Number	Inv Seq	GL Account No	GL Account Title	Seq Amount	Check Amount
Total KCGW146:										126.79	126.79
02/25	02/06/2025	223478	11308		REFUND GAS DEPOSIT	10311750018	1	7401-2228-000	DEPOSITS-CUSTOMER	98.19	98.19
Total 10311750018:										98.19	98.19
02/25	02/06/2025	223479	11306		FACILITY RENTAL DEP/OVERPA	01292025	1	1000-2228-009	DEPOSITS-COMM CENTER RE	275.00	275.00
Total 01292025:										275.00	275.00
02/25	02/06/2025	223480	11310		COMMUNITY CENTER REIMBU	02032025	1	1000-2228-009	DEPOSITS-COMM CENTER RE	55.00	55.00
Total 02032025:										55.00	55.00
02/25	02/06/2025	223481	10485	LEAF CAPITAL FUNDING	KYOCERA COPIER-FD	17799205	1	1010-422-10-44	RENT & LEASES EQUIP & VEHI	118.76	118.76
Total 17799205:										118.76	118.76
02/25	02/06/2025	223482	437	LMUD	471-920 JOHNSTONVILLE RD-AI	10108 012525	1	7201-430-81-46	ELECTRICITY	101.50	101.50
Total 10108 012525:										101.50	101.50
02/25	02/06/2025	223482	437	LMUD	GOLF COURSE IRR WELL/ NAG	122907 012525	1	7530-451-52-46	ELECTRICITY	49.02	49.02
Total 122907 012525:										49.02	49.02
02/25	02/06/2025	223482	437	LMUD	GOLF COURSE PUMP STATION	122910 012525	1	7530-451-52-46	ELECTRICITY	144.14	144.14
Total 122910 012525:										144.14	144.14
02/25	02/06/2025	223482	437	LMUD	GOLF COURSE IRR PUMP/8TH	122929 012525	1	7530-451-52-46	ELECTRICITY	30.00	30.00
Total 122929 012525:										30.00	30.00
02/25	02/06/2025	223482	437	LMUD	GOLF COURSE PUMP HOUSE	132052 012525	1	7530-451-52-46	ELECTRICITY	153.66	153.66
Total 132052 012525:										153.66	153.66

M = Manual Check, V = Void Check

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Description	Invoice Number	Inv Seq	GL Account No	GL Account Title	Seq Amount	Check Amount
02/25	02/06/2025	223482	437	LMUD	470-895 CIRCLE DR-CLUB HOU	144281 012525	1	7530-451-52-46	ELECTRICITY	366.48	366.48
Total 144281 012525:										366.48	366.48
02/25	02/06/2025	223482	437	LMUD	SOUTH ST - PW OFFICE	14590 012525	1	7620-430-10-46	ELECTRICITY	808.30	808.30
Total 14590 012525:										808.30	808.30
02/25	02/06/2025	223482	437	LMUD	SOUTH ST ROOSEVELT AREA L	1744 012525	1	1011-452-20-46	ELECTRICITY	11.04	11.04
Total 1744 012525:										11.04	11.04
02/25	02/06/2025	223482	437	LMUD	RIVERSIDE PARK	1999 012525	1	1011-452-20-46	ELECTRICITY	211.60	211.60
Total 1999 012525:										211.60	211.60
02/25	02/06/2025	223482	437	LMUD	CADY SPRINGS	26784 012525	1	7110-430-42-46	ELECTRICITY	686.14	686.14
Total 26784 012525:										686.14	686.14
02/25	02/06/2025	223482	437	LMUD	1505 MAIN ST FIRE STATION	2876 012525	1	1010-422-10-46	ELECTRICITY	1,056.26	1,056.26
Total 2876 012525:										1,056.26	1,056.26
02/25	02/06/2025	223482	437	LMUD	RICHMOND RD BRIDGE-STREE	35094 012525	1	2007-431-60-46	ELECTRICITY	320.67	320.67
Total 35094 012525:										320.67	320.67
02/25	02/06/2025	223482	437	LMUD	LITTLE LEAGUE AREA LIGHTS-	3522 012525	1	1011-452-20-46	ELECTRICITY	76.09	76.09
Total 3522 012525:										76.09	76.09
02/25	02/06/2025	223482	437	LMUD	N WEATHERLOW ST SIGNALS-	3651 012525	1	2005-431-20-46	SAFETY LIGHTING	182.53	182.53
Total 3651 012525:										182.53	182.53
02/25	02/06/2025	223482	437	LMUD	720 SOUTH EMULSION TANK-P	38646 012525	1	7620-430-10-46	ELECTRICITY	485.72	485.72

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GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Description	Invoice Number	Inv Seq	GL Account No	GL Account Title	Seq Amount	Check Amount
Total 38646 012525:										485.72	485.72
02/25	02/06/2025	223482	437	LMUD	LITTLE LEAGUE PARK DRIVEW	416851 012525	1	1011-452-20-46	ELECTRICITY	19.69	19.69
Total 416851 012525:										19.69	19.69
02/25	02/06/2025	223482	437	LMUD	LAUREL ST- STREETS	416902 012525	1	2007-431-60-46	ELECTRICITY	19.69	19.69
Total 416902 012525:										19.69	19.69
02/25	02/06/2025	223482	437	LMUD	SOUTH ST- STREETS	416924 012525	1	2007-431-60-46	ELECTRICITY	39.39	39.39
Total 416924 012525:										39.39	39.39
02/25	02/06/2025	223482	437	LMUD	RICHMOND RD & PEARL CR- S	416984 012525	1	2007-431-60-46	ELECTRICITY	19.69	19.69
Total 416984 012525:										19.69	19.69
02/25	02/06/2025	223482	437	LMUD	1801 MAIN ST-SAFETY LIGHTIN	417512 012525	1	2005-431-20-46	SAFETY LIGHTING	39.39	39.39
Total 417512 012525:										39.39	39.39
02/25	02/06/2025	223482	437	LMUD	ORCHARD ST- STREETS	418802 012525	1	2007-431-60-46	ELECTRICITY	23.12	23.12
Total 418802 012525:										23.12	23.12
02/25	02/06/2025	223482	437	LMUD	RIVERSIDE DR. & RIVER- STRE	418824 012525	1	2007-431-60-46	ELECTRICITY	19.69	19.69
Total 418824 012525:										19.69	19.69
02/25	02/06/2025	223482	437	LMUD	RIVERSIDE DR. & LAUREL STR	418833 012525	1	2007-431-60-46	ELECTRICITY	19.69	19.69
Total 418833 012525:										19.69	19.69
02/25	02/06/2025	223482	437	LMUD	MAIN & ALEXANDER SIGNAL-S	49496 012525	1	2005-431-20-46	SAFETY LIGHTING	209.09	209.09
Total 49496 012525:										209.09	209.09

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GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Description	Invoice Number	Inv Seq	GL Account No	GL Account Title	Seq Amount	Check Amount
02/25	02/06/2025	223482	437	LMUD	MAIN & FAIRFIELD-SB-1 SAFET	49497 012525	1	2005-431-20-46	SAFETY LIGHTING	163.03	163.03
Total 49497 012525:										163.03	163.03
02/25	02/06/2025	223482	437	LMUD	MAIN & JOHNSTNVLE SIGNAL-	49498 012525	1	2005-431-20-46	SAFETY LIGHTING	188.33	188.33
Total 49498 012525:										188.33	188.33
02/25	02/06/2025	223482	437	LMUD	RIVERSIDE & MAIN LIGHTS-SB-	49499 012525	1	2005-431-20-46	SAFETY LIGHTING	303.06	303.06
Total 49499 012525:										303.06	303.06
02/25	02/06/2025	223482	437	LMUD	471-920 JOHNSTONVILLE RD-AI	54333 012525	1	7201-430-81-46	ELECTRICITY	45.35	45.35
Total 54333 012525:										45.35	45.35
02/25	02/06/2025	223482	437	LMUD	SPRING RIDGE BOOSTER	55754 012525	1	7110-430-42-46	ELECTRICITY	262.80	262.80
Total 55754 012525:										262.80	262.80
02/25	02/06/2025	223482	437	LMUD	925 SIERRA RD SPORTS CTR	60453 012525	1	1011-452-20-46	ELECTRICITY	30.63	30.63
Total 60453 012525:										30.63	30.63
02/25	02/06/2025	223482	437	LMUD	471-920 JOHNSTONVILLE RD AI	7146 012525	1	7201-430-81-46	ELECTRICITY	502.96	502.96
Total 7146 012525:										502.96	502.96
02/25	02/06/2025	223482	437	LMUD	471-920 JOHNSTONVILLE RD AI	7154 012525	1	7201-430-81-46	ELECTRICITY	41.25	41.25
Total 7154 012525:										41.25	41.25
02/25	02/06/2025	223482	437	LMUD	GOLF COURSE CLUB HOLSE	7394 012525	1	7530-451-50-46	ELECTRICITY	83.74	83.74
Total 7394 012525:										83.74	83.74
02/25	02/06/2025	223482	437	LMUD	GOLF COURSE CART BARN 2	7400 012525	1	7530-451-52-46	ELECTRICITY	32.31	32.31

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GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Description	Invoice Number	Inv Seq	GL Account No	GL Account Title	Seq Amount	Check Amount
Total 7400 012525:										32.31	32.31
02/25	02/06/2025	223482	437	LMUD	WELL #1-WATER	7714 012525	1	7110-430-42-46	ELECTRICITY	222.72	222.72
Total 7714 012525:										222.72	222.72
02/25	02/06/2025	223482	437	LMUD	GOLF COURSE BARN 1 & 3	9312 012525	1	7530-451-52-46	ELECTRICITY	30.00	30.00
Total 9312 012525:										30.00	30.00
02/25	02/06/2025	223482	437	LMUD	RIVERSIDE PARK	9501 012525	1	1011-452-20-46	ELECTRICITY	321.06	321.06
Total 9501 012525:										321.06	321.06
02/25	02/06/2025	223482	437	LMUD	GEO PUMP #2	9503 012525	1	7301-430-52-46	ELECTRICITY	52.08	52.08
Total 9503 012525:										52.08	52.08
02/25	02/06/2025	223482	437	LMUD	HOSPITAL LN-GEO	9963 012525	1	7301-430-52-46	ELECTRICITY	30.00	30.00
Total 9963 012525:										30.00	30.00
02/25	02/06/2025	223483	1508	MAIN STREET LUBE	REPAIR & MAINT- PD	48604	1	1009-421-10-44	VEHICLE-REPAIR & MAINTENA	119.92	119.92
Total 48604:										119.92	119.92
02/25	02/06/2025	223484	11311		COMMUNITY CENTER REIMBU	02032025	1	1000-2228-009	DEPOSITS-COMM CENTER RE	55.00	55.00
Total 02032025:										55.00	55.00
02/25	02/06/2025	223485	467	METER VALVE & CONTR	METERS-WATER	INV-007817	1	7110-430-42-46	SUPPLIES-GENERAL	2,850.34	2,850.34
Total INV-007817:										2,850.34	2,850.34
02/25	02/06/2025	223486	11307		REFUND NEW BUSINESS LICE	013125	1	9999-1001-004	CASH CLEARING - BUSINESS LI	10.00	10.00
02/25	02/06/2025	223486	11307		REFUND SB 1186 DEPOSIT	013125	2	1000-2205-007	DEPOSITS PAYABLE - SB 1186	4.00	4.00
02/25	02/06/2025	223486	11307		REFUND FOR FIRE INSPECTIO	013125	3	1010-422-10-34	PROTECTIVE INSPECTION FEE	87.00	87.00

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GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Description	Invoice Number	Inv Seq	GL Account No	GL Account Title	Seq Amount	Check Amount
Total 013125:										101.00	101.00
02/25	02/06/2025	223487	1228	ONLINE INFORMATION S	ONLINE UTILITY EXCHANGE RE	1307552	1	7110-430-42-43	TECHNICAL SVCS	46.35	46.35
02/25	02/06/2025	223487	1228	ONLINE INFORMATION S	ONLINE UTILITY EXCHANGE RE	1307552	2	7401-430-62-43	TECHNICAL SVCS	46.35	46.35
Total 1307552:										92.70	92.70
02/25	02/06/2025	223488	11284	PENHALL COMPANY	EMERGENCY ABATEMENT OF	21863	1	1012-425-20-44	CONSTRUCTION SERVICES	30,996.00	30,996.00
Total 21863:										30,996.00	30,996.00
02/25	02/06/2025	223489	9689	PRENTICE LONG & EPPE	ATTORNEY CONTRACT 2024/25	7275	1	1000-412-10-43	PROFESSIONAL SVCS	13,000.00	13,000.00
Total 7275:										13,000.00	13,000.00
02/25	02/06/2025	223490	1296	RENTAL GUYS	CHIPPER BRUSH	1026015-5	1	2005-431-20-47	MACHINERY AND EQUIPMENT	1,093.95	1,093.95
Total 1026015-5:										1,093.95	1,093.95
02/25	02/06/2025	223490	1296	RENTAL GUYS	SNAKE-MEMORIAL PARK REST	1026222-5	1	1011-452-21-44	FACILITY - REPAIR & MAINTENA	103.31	103.31
Total 1026222-5:										103.31	103.31
02/25	02/06/2025	223491	194	STEVE PHILLIPS	BRIGGS, TECUMSEH, HONDA/P	20648	1	1011-452-21-47	MACHINERY AND EQUIPMENT	18.39	18.39
Total 20648:										18.39	18.39
02/25	02/06/2025	223492	76	SUSANVILLE ACE HARD	BULB-CITY HALL	531551	1	1000-417-10-44	FACILITY - REPAIR & MAINTENA	77.90	77.90
Total 531551:										77.90	77.90
02/25	02/06/2025	223492	76	SUSANVILLE ACE HARD	TOILET PLUNGER-PARKS	531571	1	1011-452-20-46	SUPPLIES-GENERAL	10.70	10.70
02/25	02/06/2025	223492	76	SUSANVILLE ACE HARD	TOILET PLUNGER-GOLF COUR	531571	2	7530-451-50-46	JANITORIAL SUPPLIES	10.71	10.71
Total 531571:										21.41	21.41
02/25	02/06/2025	223492	76	SUSANVILLE ACE HARD	BOOTS MUCK CHORE-PARKS	531685	1	1011-452-20-46	SUPPLIES-GENERAL	281.43	281.43

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GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Description	Invoice Number	Inv Seq	GL Account No	GL Account Title	Seq Amount	Check Amount
Total 531685:										281.43	281.43
02/25	02/06/2025	223493	677	SUSANVILLE SANITARY	1505 MAIN	2064 010225	1	1010-422-10-44	SEWER	104.00	104.00
Total 2064 010225:										104.00	104.00
02/25	02/06/2025	223493	677	SUSANVILLE SANITARY	1801 MAIN	2121 010225	1	1009-421-10-44	SEWER	52.00	52.00
Total 2121 010225:										52.00	52.00
02/25	02/06/2025	223494	749	VERIZON WIRELESS	CELLULAR PHONES - BUILDIN	6102498925	1	1011-424-20-45	COMMUNICATIONS	99.91	99.91
02/25	02/06/2025	223494	749	VERIZON WIRELESS	CELLULAR PHONES - PARKS	6102498925	2	1011-452-20-45	COMMUNICATIONS	104.54	104.54
02/25	02/06/2025	223494	749	VERIZON WIRELESS	CELLULAR PHONES - GAS	6102498925	3	7401-430-62-45	COMMUNICATIONS	394.70	394.70
02/25	02/06/2025	223494	749	VERIZON WIRELESS	CELLULAR PHONES - PUBLIC	6102498925	4	7620-430-11-45	COMMUNICATIONS	156.57	156.57
02/25	02/06/2025	223494	749	VERIZON WIRELESS	CELLULAR PHONES - WATER	6102498925	5	7110-430-42-45	COMMUNICATIONS	157.17	157.17
02/25	02/06/2025	223494	749	VERIZON WIRELESS	CELLULAR PHONES - PUBLIC	6102498925	6	7620-430-10-45	COMMUNICATIONS	1,147.63	1,147.63
02/25	02/06/2025	223494	749	VERIZON WIRELESS	CELLULAR PHONES - ADMIN	6102498925	7	1000-413-20-45	COMMUNICATIONS	64.87	64.87
Total 6102498925:										2,125.39	2,125.39
02/25	02/06/2025	223495	10041		REFUND CONSTRUCTION WAT	1/28/2025	1	7110-2228-004	DEPOSITS-CONTSR. METER/H	227.76	227.76
Total 1/28/2025:										227.76	227.76
02/25	02/06/2025	223496	770	WESTERN NEVADA SUP	AIR FILTERS-PARKS	61524463	1	1011-452-20-44	FACILITY - REPAIR & MAINTENA	331.73	331.73
02/25	02/06/2025	223496	770	WESTERN NEVADA SUP	AIR FILTERS-PD	61524463	2	1009-421-10-44	FACILITY-REPAIR & MAINTENA	208.00	208.00
02/25	02/06/2025	223496	770	WESTERN NEVADA SUP	AIR FILTERS-NON DEPT	61524463	3	1000-417-10-44	FACILITY - REPAIR & MAINTENA	358.53	358.53
Total 61524463:										898.26	898.26
Grand Totals:										85,216.56	85,216.56

M = Manual Check, V = Void Check

Report Criteria:
Report type: GL detail
Check.Voided = False

CITY OF SUSANVILLE

Check Register - Payments by Vendor
Check Issue Dates: 2/11/2025 - 2/11/2025

Feb 11, 2025 11:21AM

Report Criteria:
Report type: GL detail
Check.Voided = False

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Description	Invoice Number	Inv Seq	GL Account No	GL Account Title	Seq Amount	Check Amount
02/25	02/11/2025	223509	728	U.S. POSTMASTER	REMINDERS 101-103-WATER	021125	1	7110-430-42-46	POSTAGE	240.74	240.74
02/25	02/11/2025	223509	728	U.S. POSTMASTER	REMINDERS 101-103-GAS	021125	2	7401-430-62-46	POSTAGE	124.01	124.01
Total 021125:										364.75	364.75
Grand Totals:										364.75	364.75

Report Criteria:
Report type: GL detail
Check.Voided = False

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Description	Invoice Number	Inv Seq	GL Account No	GL Account Title	Seq Amount	Check Amount
02/25	02/18/2025	223550	728	U.S. POSTMASTER	UB BILLING WATER	021825	1	7110-430-42-46	POSTAGE	837.48	837.48
02/25	02/18/2025	223550	728	U.S. POSTMASTER	UB BILLING GAS	021825	2	7401-430-62-46	POSTAGE	431.43	431.43
Total 021825:										1,268.91	1,268.91
Grand Totals:										1,268.91	1,268.91

M = Manual Check, V = Void Check

Report Criteria:
Report type: Summary
Check.Type = {<>} "Adjustment"

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Check GL Account	Amount
02/25	02/18/2025	223550	728	U.S. POSTMASTER	7401-2202-001	1,268.91
Grand Totals:						1,268.91

Summary by General Ledger Account Number

GL Account	Debit	Credit	Proof
7110-2202-001	.00	837.48-	837.48-
7110-430-42-4641	837.48	.00	837.48
7401-2202-001	.00	431.43-	431.43-
7401-430-62-4641	431.43	.00	431.43
Grand Totals:	1,268.91	1,268.91-	.00

Dated: ____________________

Mayor: ____________________

City Council: ____________________

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City Recorder: ____________________

Report Criteria:
Report type: GL detail
Check.Voided = False

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Description	Invoice Number	Inv Seq	GL Account No	GL Account Title	Seq Amount	Check Amount
02/25	02/13/2025	223513	11233	323 SCADA SERVICES LL	TECHNICAL SVCS-GAS	CS012025	1	7401-430-62-43	TECHNICAL SVCS	249.00	249.00
Total CS012025:										249.00	249.00
02/25	02/13/2025	223514	9432	ALL SEASON HEATING	#0075 WOODSMOKE REDUCTI	021025	1	8407-430-10-48	GRANTS	3,750.00	3,750.00
Total 021025:										3,750.00	3,750.00
02/25	02/13/2025	223515	10981	ALSCO INC	UNIFORMS-WATER	LREN1999538	1	7110-430-42-44	LINEN SERVICE	74.87	74.87
Total LREN1999538:										74.87	74.87
02/25	02/13/2025	223515	10981	ALSCO INC	UNIFORMS-STREETS	LREN1999539	1	2007-431-20-44	LINEN SERVICE	66.40	66.40
Total LREN1999539:										66.40	66.40
02/25	02/13/2025	223515	10981	ALSCO INC	UNIFORMS-PW	LREN1999540	1	7620-430-10-44	LINEN SERVICE	37.59	37.59
Total LREN1999540:										37.59	37.59
02/25	02/13/2025	223515	10981	ALSCO INC	UNIFORMS-PARKS	LREN1999541	1	1011-452-20-44	LINEN SERVICES	44.54	44.54
Total LREN1999541:										44.54	44.54
02/25	02/13/2025	223515	10981	ALSCO INC	UNIFORMS-GAS	LREN1999543	1	7401-430-62-44	LINEN SERVICES	145.02	145.02
Total LREN1999543:										145.02	145.02
02/25	02/13/2025	223515	10981	ALSCO INC	UNIFORMS-PARKS	LREN1999544	1	1011-452-20-44	LINEN SERVICES	185.33	185.33
Total LREN1999544:										185.33	185.33
02/25	02/13/2025	223516	11315		REFUND GAS DEPOSIT	10107000421	1	7401-2228-000	DEPOSITS-CUSTOMER	61.61	61.61

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Description	Invoice Number	Inv Seq	GL Account No	GL Account Title	Seq Amount	Check Amount
Total 10107000421:										61.61	61.61
02/25	02/13/2025	223517	11171	BEFORE THE MOVIE INC	ADVERTISING-GAS	53520	1	7401-430-62-45	ADVERTISING	393.00	393.00
Total 53520:										393.00	393.00
02/25	02/13/2025	223518	1307	C&S WASTE SOLUTIONS	1205 MAIN STREET- STREETS	176586309U037	1	2007-431-20-44	DISPOSAL	195.93	195.93
Total 176586309U037:										195.93	195.93
02/25	02/13/2025	223518	1307	C&S WASTE SOLUTIONS	819 MAIN STREET- STREETS	176586311U037	1	2007-431-20-44	DISPOSAL	53.31	53.31
Total 176586311U037:										53.31	53.31
02/25	02/13/2025	223518	1307	C&S WASTE SOLUTIONS	801 MAIN STREET- STREETS	176586312U037	1	2007-431-20-44	DISPOSAL	53.31	53.31
Total 176586312U037:										53.31	53.31
02/25	02/13/2025	223518	1307	C&S WASTE SOLUTIONS	701 MAIN STREET- STREETS	176586313U037	1	2007-431-20-44	DISPOSAL	53.31	53.31
Total 176586313U037:										53.31	53.31
02/25	02/13/2025	223518	1307	C&S WASTE SOLUTIONS	400 MAIN STREET- STREETS	176586317U037	1	2007-431-20-44	DISPOSAL	53.31	53.31
Total 176586317U037:										53.31	53.31
02/25	02/13/2025	223518	1307	C&S WASTE SOLUTIONS	626 MAIN ST-STREETS	176586319U037	1	2007-431-20-44	DISPOSAL	53.31	53.31
Total 176586319U037:										53.31	53.31
02/25	02/13/2025	223518	1307	C&S WASTE SOLUTIONS	732 MAIN STREET-STREETS	176586320U037	1	2007-431-20-44	DISPOSAL	53.31	53.31
Total 176586320U037:										53.31	53.31
02/25	02/13/2025	223518	1307	C&S WASTE SOLUTIONS	1000 MAIN ST-STREETS	176586321U037	1	2007-431-20-44	DISPOSAL	53.31	53.31
Total 176586321U037:										53.31	53.31

M = Manual Check, V = Void Check

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Description	Invoice Number	Inv Seq	GL Account No	GL Account Title	Seq Amount	Check Amount
02/25	02/13/2025	223519	152	COUSO TECHNOLOGY &	BILLABLE HOURS-CITY HALL	5515.1	1	1000-417-10-43	TECHNICAL SVCS	220.00	220.00
Total 5515.1:										220.00	220.00
02/25	02/13/2025	223520	161	CSK AUTO INC	LOCK NUT- CITY HALL	2740-154157	1	1000-417-10-44	VEHICLE - REPAIR & MAINTENA	7.56	7.56
Total 2740-154157:										7.56	7.56
02/25	02/13/2025	223520	161	CSK AUTO INC	AIR & OIL FILTER-CITY HALL	2740-154187	1	1000-417-10-44	VEHICLE - REPAIR & MAINTENA	98.45	98.45
Total 2740-154187:										98.45	98.45
02/25	02/13/2025	223520	161	CSK AUTO INC	HYDRAULIC OIL-GC	2740-154188	1	7530-451-52-44	REPAIR & MAINTENANCE - EQU	24.89	24.89
Total 2740-154188:										24.89	24.89
02/25	02/13/2025	223520	161	CSK AUTO INC	HYDRAULIC OIL-GC	2740-154244	1	7530-451-52-44	REPAIR & MAINTENANCE - EQU	81.18	81.18
Total 2740-154244:										81.18	81.18
02/25	02/13/2025	223520	161	CSK AUTO INC	DIP STICK-GC	2740-154582	1	7530-451-52-44	REPAIR & MAINTENANCE - EQU	40.23	40.23
Total 2740-154582:										40.23	40.23
02/25	02/13/2025	223521	10670	CURRENT ELECTRIC & A	SECURITY SYSTEM MONITORI	051652	1	1000-417-10-43	TECHNICAL SVCS	144.00	144.00
02/25	02/13/2025	223521	10670	CURRENT ELECTRIC & A	SECURITY SYSTEM MONITORI	051652	2	1011-452-20-43	TECHNICAL SVCS	120.00	120.00
Total 051652:										264.00	264.00
02/25	02/13/2025	223521	10670	CURRENT ELECTRIC & A	SECURITY SYSTEM MONITORI	051753	1	7530-451-52-43	TECHNICAL SERVICES	40.00	40.00
Total 051753:										40.00	40.00
02/25	02/13/2025	223522	257	FOREST OFFICE EQUIPM	MAINT.CONTRACT FOLD MACHI	SV008781	1	7401-430-62-43	TECHNICAL SVCS	44.08	44.08
02/25	02/13/2025	223522	257	FOREST OFFICE EQUIPM	MAINT.CONTRACT FOLD MACHI	SV008781	2	7110-430-42-43	TECHNICAL SVCS	44.08	44.08
Total SV008781:										88.16	88.16
02/25	02/13/2025	223522	257	FOREST OFFICE EQUIPM	COPIES-PW	SV008868	1	7620-430-10-43	TECHNICAL SVCS	421.25	421.25

M = Manual Check, V = Void Check

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Description	Invoice Number	Inv Seq	GL Account No	GL Account Title	Seq Amount	Check Amount
Total SV008868:										421.25	421.25
02/25	02/13/2025	223523	9264		ALICE INSTRUCTOR- MINDEN,	01282025	1	1009-421-10-45	TRAINING	170.00	170.00
Total 01282025:										170.00	170.00
02/25	02/13/2025	223524	265	FRONTIER	257-1887 BACKUP	1887 020125	1	1000-417-10-45	COMMUNICATIONS	128.47	128.47
Total 1887 020125:										128.47	128.47
02/25	02/13/2025	223524	265	FRONTIER	257-2520 GOLF COURSE	2520 020125	1	7530-451-52-45	COMMUNICATIONS	294.69	294.69
Total 2520 020125:										294.69	294.69
02/25	02/13/2025	223525	11313		REFUND GAS DEPOSIT	10226750004	1	7401-2228-000	DEPOSITS-CUSTOMER	128.74	128.74
Total 10226750004:										128.74	128.74
02/25	02/13/2025	223526	374	L.N. CURTIS & SONS	SCBA PURCHASE-FD	INV956306	1	2012-465-32-47	MACHINERY & EQUIPMENT	99,628.97	99,628.97
Total INV956306:										99,628.97	99,628.97
02/25	02/13/2025	223527	1074	LASSEN AUTO BODY	CAP SCRW-CITY HALL	466085	1	1000-417-10-44	VEHICLE - REPAIR & MAINTENA	19.83	19.83
Total 466085:										19.83	19.83
02/25	02/13/2025	223528	5027	LASSEN ECONOMIC DEV	REFUND GAS OVERPAYMENT	10531903509	1	9999-1001-001	CASH CLEARING - UTILITIES	668.35	668.35
Total 10531903509:										668.35	668.35
02/25	02/13/2025	223529	1300		FIRE INVEST IA - RANCHO CUC	01282025	1	1010-422-10-45	TRAVEL	473.00	473.00
Total 01282025:										473.00	473.00
02/25	02/13/2025	223530	11301	MES 1 ACQUISITION INC	TIC	IN2194228	1	1010-422-10-47	MACHINERY AND EQUIPMENT	5,115.59	5,115.59
Total IN2194228:										5,115.59	5,115.59

M = Manual Check, V = Void Check

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Description	Invoice Number	Inv Seq	GL Account No	GL Account Title	Seq Amount	Check Amount
02/25	02/13/2025	223531	11312		REFUND GAS DEPOSIT	10531903509	1	7401-2228-000	DEPOSITS-CUSTOMER	200.00	200.00
Total 10531903509:										200.00	200.00
02/25	02/13/2025	223532	11314		REFUND GAS DEPOSIT	10122750020	1	7401-2228-000	DEPOSITS-CUSTOMER	67.55	67.55
Total 10122750020:										67.55	67.55
02/25	02/13/2025	223533	10725	PACE SUPPLY CORP	SUPPLIES-WATER	3110199292	1	7112-430-42-46	SUPPLIES GENERAL	13.23	13.23
Total 3110199292:										13.23	13.23
02/25	02/13/2025	223534	550	PETTY CASH	PETTY CASH - FINANCE DEPT	021025	1	1000-417-10-46	SUPPLIES-GENERAL	77.59	77.59
02/25	02/13/2025	223534	550	PETTY CASH	PETTY CASH - FINANCE DEPT	021025	2	1000-415-10-48	TAXES, FEES, PERMITS & CHA	4.45	4.45
02/25	02/13/2025	223534	550	PETTY CASH	PETTY CASH - FINANCE DEPT	021025	3	1000-417-10-44	VEHICLE - REPAIR & MAINTENA	3.00	3.00
Total 021025:										85.04	85.04
02/25	02/13/2025	223535	558	PLUMAS-SIERRA	INTERNET ACCESS CIRCUIT-CI	58020 013125	1	1000-417-10-45	COMMUNICATIONS	768.00	768.00
Total 58020 013125:										768.00	768.00
02/25	02/13/2025	223535	558	PLUMAS-SIERRA	INTERNET ACCESS CIRCUIT-P	68444 013125	1	7620-430-10-45	COMMUNICATIONS	371.06	371.06
Total 68444 013125:										371.06	371.06
02/25	02/13/2025	223535	558	PLUMAS-SIERRA	INTERNET ACCESS CIRCUIT-FD	69319 013125	1	1010-422-10-45	COMMUNICATIONS	306.75	306.75
Total 69319 013125:										306.75	306.75
02/25	02/13/2025	223536	10563	POLICY CONSULTING AS	LAFCO STAFF SVCS & EXPENS	INV LASSEN 2025-1	1	8402-413-30-43	LAFCO EXEC. OFFICE SVC	3,500.00	3,500.00
02/25	02/13/2025	223536	10563	POLICY CONSULTING AS	LAFCO STAFF SVCS & EXPENS	INV LASSEN 2025-1	2	8402-413-30-43	MUNICIPAL SVC REVIEW-LAFC	1,077.50	1,077.50
02/25	02/13/2025	223536	10563	POLICY CONSULTING AS	LAFCO STAFF SVCS & EXPENS	INV LASSEN 2025-1	3	8402-413-30-43	TECHNICAL SVCS	122.50	122.50
Total INV LASSEN 2025-1:										4,700.00	4,700.00
02/25	02/13/2025	223537	572	QUILL CORPORATION	SUPPLIES-FINANCE	42423035	1	1000-415-10-46	SUPPLIES-GENERAL	97.37	97.37

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GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Description	Invoice Number	Inv Seq	GL Account No	GL Account Title	Seq Amount	Check Amount
Total 42423035:										97.37	97.37
02/25	02/13/2025	223537	572	QUILL CORPORATION	SUPPLIES-FINANCE	42612137	1	1000-415-10-46	SUPPLIES-GENERAL	528.25	528.25
Total 42612137:										528.25	528.25
02/25	02/13/2025	223538	11316		REFUND WATER OVERPAYMEN	10109650004	1	9999-1001-001	CASH CLEARING - UTILITIES	4,276.51	4,276.51
Total 10109650004:										4,276.51	4,276.51
02/25	02/13/2025	223539	194	STEVE PHILLIPS	CARL MOYER LAWN AND GARD	020425	1	8405-430-10-48	GRANTS	692.75	692.75
02/25	02/13/2025	223539	194	STEVE PHILLIPS	CARL MOYER LAWN AND GARD	020425	2	8405-430-10-48	GRANTS	1,396.26	1,396.26
02/25	02/13/2025	223539	194	STEVE PHILLIPS	CARL MOYER LAWN AND GARD	020425	3	8405-430-10-48	GRANTS	1,396.32	1,396.32
02/25	02/13/2025	223539	194	STEVE PHILLIPS	CARL MOYER LAWN AND GARD	020425	4	8405-430-10-48	GRANTS	692.69	692.69
02/25	02/13/2025	223539	194	STEVE PHILLIPS	CARL MOYER LAWN AND GARD	020425	5	8405-430-10-48	GRANTS	692.69	692.69
02/25	02/13/2025	223539	194	STEVE PHILLIPS	CARL MOYER LAWN AND GARD	020425	6	8405-430-10-48	GRANTS	692.69	692.69
02/25	02/13/2025	223539	194	STEVE PHILLIPS	CARL MOYER LAWN AND GARD	020425	7	8405-430-10-48	GRANTS	1,396.21	1,396.21
02/25	02/13/2025	223539	194	STEVE PHILLIPS	CARL MOYER LAWN AND GARD	020425	8	8405-430-10-48	GRANTS	14,992.19	14,992.19
Total 020425:										21,951.80	21,951.80
02/25	02/13/2025	223540	11317		FACILITY RENTAL DEPOSIT RE	02102025	1	1000-2228-009	DEPOSITS-COMM CENTER RE	75.00	75.00
Total 02102025:										75.00	75.00
02/25	02/13/2025	223541	9946	SUN RIDGE SYSTEMS IN	CONTRACT FOR RMS-PD	021025	1	1009-421-10-43	TECHNICAL SERVICES	11,514.00	11,514.00
Total 021025:										11,514.00	11,514.00
02/25	02/13/2025	223542	76	SUSANVILLE ACE HARD	DAP DRYDEX SPACKLE- GRAN	530906	1	8404-430-13-46	SUPPLIES-GENERAL	9.62	9.62
Total 530906:										9.62	9.62
02/25	02/13/2025	223542	76	SUSANVILLE ACE HARD	ACE PRO COMBO SQUARE 16'-	531516	1	1011-452-20-46	SUPPLIES-SMALL TOOLS	17.99	17.99
02/25	02/13/2025	223542	76	SUSANVILLE ACE HARD	BULB-CITY HALL	531516	2	1000-417-10-44	FACILITY - REPAIR & MAINTENA	32.64	32.64
Total 531516:										50.63	50.63

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GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Description	Invoice Number	Inv Seq	GL Account No	GL Account Title	Seq Amount	Check Amount
02/25	02/13/2025	223542	76	SUSANVILLE ACE HARD	90 ELBW COMPRN-WATER	531680	1	7110-430-42-46	SUPPLIES-GENERAL	29.20	29.20
Total 531680:										29.20	29.20
02/25	02/13/2025	223543	677	SUSANVILLE SANITARY	66 N LASSEN	1276 010225	1	1000-417-10-44	SEWER	104.00	104.00
Total 1276 010225:										104.00	104.00
02/25	02/13/2025	223544	530	U.S. BANK EQUIPMENT F	UPSTAIRS COPIER CITY HALL	548439843	1	1000-417-10-44	RENT & LEASES EQUIP & VEHI	400.56	400.56
Total 548439843:										400.56	400.56
02/25	02/13/2025	223545	770	WESTERN NEVADA SUP	SMBL 226 8.54-8.94 X 12 1/2 - W	61550034	1	7110-430-42-46	SUPPLIES-GENERAL	394.25	394.25
Total 61550034:										394.25	394.25
02/25	02/13/2025	223545	770	WESTERN NEVADA SUP	1 X 2 BLK STL NIP-GAS	61577104	1	7401-430-62-46	SUPPLIES-GENERAL	139.80	139.80
Total 61577104:										139.80	139.80
02/25	02/13/2025	223545	770	WESTERN NEVADA SUP	SINGLE FILTER - CITY HALL	61580320	1	1000-417-10-44	MISC - REPAIR & MAINTENANC	112.23	112.23
Total 61580320:										112.23	112.23
02/25	02/13/2025	223545	770	WESTERN NEVADA SUP	WHT MARKING W/B - STREETS	61596749	1	2005-431-20-44	REPAIR AND MAINTENANCE-MI	11.11	11.11
Total 61596749:										11.11	11.11
02/25	02/13/2025	223545	770	WESTERN NEVADA SUP	WTR HTR-GC ARPA PROJECT	61606662	1	7530-451-50-44	REPAIR & MAINTANENCE-FACIL	783.51	783.51
Total 61606662:										783.51	783.51
02/25	02/13/2025	223545	770	WESTERN NEVADA SUP	WINDSHIELD FLUID-PARKS	61607171	1	1011-452-20-46	SUPPLIES-GENERAL	12.62	12.62
Total 61607171:										12.62	12.62
02/25	02/13/2025	223545	770	WESTERN NEVADA SUP	GLV MI HEX BUSH IMPORT-WAT	61607598	1	7110-430-42-46	SUPPLIES-GENERAL	20.41	20.41

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GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Description	Invoice Number	Inv Seq	GL Account No	GL Account Title	Seq Amount	Check Amount
Total 61607598:										20.41	20.41
02/25	02/13/2025	223545	770	WESTERN NEVADA SUP	RECT 5 1 PT PIPE DOPE-WATE	61608464	1	7110-430-42-46	SUPPLIES-GENERAL	52.38	52.38
Total 61608464:										52.38	52.38
02/25	02/13/2025	223545	770	WESTERN NEVADA SUP	SMBL 244 IPS FCRC 3/4 X 3 - W	CM61557228-1	1	7110-430-42-46	SUPPLIES-GENERAL	680.35-	680.35-
Total CM61557228-1:										680.35-	680.35-
02/25	02/13/2025	223545	770	WESTERN NEVADA SUP	ROMA 8 BLK END RING 6-HOLE	CM61605651	1	7301-430-52-44	REPAIR AND MAINTENANCE - F	279.50-	279.50-
Total CM61605651:										279.50-	279.50-
02/25	02/13/2025	223546	1198	WESTWOOD SANITATIO	PORTABLE TOILET-GOLF COUR	178780	1	7530-451-52-44	RENT & LEASES EQUIP & VEHI	218.78	218.78
Total 178780:										218.78	218.78
Grand Totals:										159,823.63	159,823.63

Report Criteria:
Report type: GL detail
Check.Voided = False

M = Manual Check, V = Void Check

AGENDA ITEM NO. 6.C
Action Item

SUSANVILLE CITY COUNCIL AGENDA ITEM

Submitted By: Jolene Arredondo, Administrative Services

Action Date: March 5, 2025

SUBJECT: Consider **Resolution No. 25-6412,** approving and authorizing the modification to the Position Classification Schedule of the memorandum of understanding with the Administrative Bargaining Unit.

PRESENTED BY: Dan Newton, City Manager

SUMMARY: The Administrative Bargaining Unit (UNIT) has met and conferred in good faith and the City Council of the City of Susanville has approved and adopted the Memorandum of Understanding (MOU) between the City of Susanville and the UNIT for the period of July 1, 2024, through and including June 30, 2027, at a regular city council meeting held on November 6, 2024. In section 23.A of the adopted MOU, the Account Technician II position will be reclassified as Assistant Director - Finance and details of the position will be executed through a Side Letter to the MOU.

The proposed range and step for the reclassification of the Account Technician II to Assistant Director - Finance is 154 - 157 and incorporates the existing UNIT's incentives; and is subject to all provisions of the Administrative Unit MOU. The Assistant Director - Finance position will be a regular full-time exempt employee, and the reclassification of the position is subject to a six (6) month introductory period. The Assistant Director - Finance job description has been presented to and approved by the Administrative Bargaining Unit representatives.

The Side Letter includes changes made to Exhibit "A" and Exhibit "D" of the Administrative MOU. Those changes include addition of Certified Payroll Professional Certification which is limited to 2 employees of the unit and is worth 5%, addition of the Assistant Director - Finance position, and includes modification to the range of the Assistant Engineer position which was discussed and approved at the February 19, 2025 City Council meeting under the Approved Position List.

FISCAL IMPACT: Subject to the terms negotiated and outlined in the Administrative Unit

MOU Side Letter

ACTION REQUESTED: Motion to approve Resolution No. 25-6412, approving and authorizing the modification to the Position Classification Schedule of the memorandum of understanding with the Administrative Bargaining Unit.

ATTACHMENTS:
25-6412.pdf
2024.2027 ADMIN MOU Side Letter No. 2.pdf

RESOLUTION NO. 25-6412
A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SUSANVILLE APPROVING AND AUTHORIZING THE SECOND MODIFICATION TO THE POSITION CLASSIFICATION SCHEDULE OF THE MEMORANDUM OF UNDERSTANDING WITH THE ADMINISTRATIVE BARGAINING UNIT

WHEREAS, the Administrative Bargaining Unit has met and conferred in good faith and the City Council of the City of Susanville has approved and adopted the Memorandum of Understanding (MOU) between the City of Susanville and the Administrative Unit for the period of July 1, 2024, through and including June 30, 2027; and

WHEREAS, in section 23.A of the adopted MOU, the Account Technician II position will be reclassified as Assistant Director - Finance and details of the position will be executed through a Side Letter to the MOU; and

WHEREAS, the Administrative Bargaining Unit has ratified the respective agreement with the terms and conditions as outlined in the attached side letter to incorporate the changes of the Assistant to the City Manager to now be Deputy City Manager to be at Salary Matrix Range 154-157; and

WHEREAS, the Assistant Engineer position will be reclassified at Salary Matrix Range 148-157 as presented to City Council on February 19, 2025, on the Approved Position List; and

WHEREAS, the representatives from the Administrative Bargaining Unit have negotiated a labor agreement according to the requirements of the Meyers-Milias-Brown Act; and

WHEREAS, the agreement has been negotiated within the parameters established by the City Council.

NOW, THEREFORE, BE IT RESOLVED, that the City Council of the City of Susanville hereby approves and authorizes the following:

1. The Memorandum of Understanding with the Administrative Bargaining Unit will adopt the attached side letter and incorporate the changes to Exhibit A – Position Classification Schedules into the Administrative Bargaining Unit for the period of July 1, 2024, through and including June 30, 2027; and

2. Modifications to the City of Susanville Approved Position List to incorporate these changes; and

3. The Finance Director shall modify the 2024/2025 fiscal year budget as necessary to accommodate the changes to the Assistant Director - Finance reclassification and reclassification of the Assistant Engineer position as outlined in the Side Letter.

APPROVED: ____________________________
Mendy Schuster, Mayor

ATTEST: ____________________________
Heidi Whitlock, Clerk

The foregoing Resolution was adopted at a regular meeting of the City Council for the City of Susanville held on the 5th day of March 2025, by the following vote:

AYES:
NOES:
ABSENT:
ABSTAIN:

____
Heidi Whitlock, City Clerk

APPROVED AS TO FORM: ____________________________________
Margaret Long, City Attorney

City of Susanville

(530) 252-5100 • 66 North Lassen Street • Susanville, CA 96130-3904

March 5, 2025

To the Administrative Bargaining Unit,

The Administrative Bargaining Unit (UNIT) has met and conferred in good faith and the City Council of the City of Susanville has approved and adopted the Memorandum of Understanding (MOU) between the City of Susanville and the UNIT for the period of July 1, 2024, through and including June 30, 2027, at a regular city council meeting held on November 6, 2024. In section 23.A of the adopted MOU, the Miscellaneous Bargaining Unit's Account Technician II position will be reclassified as Assistant Director – Finance and moved into the Administrative Bargaining Unit and details of the position will be executed through a Side Letter to the MOU.

Attached to this letter is the updated Administrative Unit Memorandum of Understanding's Exhibit "A" Position Classification Schedule which demonstrates all UNIT members and those position ranges. Changes presented include the reclassification and addition of the Assistant Director – Finance position and modification of the Assistant Engineer range as proposed and approved on the Approved Position List by City Council at the February 19, 2025, meeting. Job descriptions for both positions have been sent to the UNIT to meet and confer. Below is a depiction of those changes.

Current Position Title	New Position Title	New Reclassified Position Range	New Biweekly	New Range	New Step
Account Technician II	Assistant Director - Finance	154-157	$3,525.16	157	C
Assistant City Engineer	Assistant Engineer	148-155	Vacant		

The proposed range and step for the reclassification of the Assistant Director - Finance incorporates the existing UNIT's incentives; and is subject to all provisions of the Administrative Unit MOU notwithstanding items identified in this Side Letter. The Assistant Director - Finance position will be a regular full-time exempt employee, and the reclassification of the position is subject to a six (6) month introductory period. The Assistant Director – Finance reclassification and job description has been presented to and approved by the Miscellaneous Bargaining Unit representatives and Administrative Bargaining Unit Representatives. The position reclassification will receive the above-listed range and step effective at the beginning of the pay period in which the City Council approves this side letter.

The Assistant Director – Finance will receive Administrative Leave at 15 hours credited for each three-month period remaining in the fiscal year that the employee is reclassified and prorated for the first three-month period as set forth in the MOU Section 11.

The Assistant Director – Finance will receive eight (8) hours of Supplemental Administrative Leave as subject to the provisions set forth in the Administrative MOU Section 11.

The Assistant Director – Finance shall contribute $60.00 per month towards the current plan effective the pay period in which this Side Letter is adopted by City Council and receive benefits as set forth in the Administrative MOU Section 18.

Attached to this letter is the updated Administrative Unit Memorandum of Understanding's Exhibit "D" Incentive List which includes the addition of the Certified Payroll Professional certification. A maximum of two (2) positions within this UNIT are eligible for the 5% incentive for obtaining this certification.

This side letter and the terms outlined shall remain in effect through June 30, 2027, or until a successor MOU is reached, unless a specific provision provides for a different commencement and/or termination date.

This letter has been ratified by both the CITY and the UNIT on the 5th day of March 2025.

Signatures:

____
Dan Newton, City Manager

____
Victoria Estrada, Unit Representative

____
Erik Edholm, Unit Representative

Approved:

____

Mendy Schuster, Mayor

Attest:

____

Heidi Whitlock, City Clerk

EXHIBIT “A”

Administrative Confidential Employees
Position Classification Schedule
Updated by Resolution No. 25-6412, Side Letter No. 2 on March 5, 2025
July 1, 2024 through June 30, 2027

EXEMPT POSITIONS	Matrix Range	Longevity 10 year (2.5%)	Longevity 15 year (2.5%)
Deputy City Manager[1]			
Base	156	157	158
Incentive Level I	157	158	159
Incentive Level II	158	159	160
Incentive Level III	159	160	161
Assistant Director – Engineering			
Base	154 / 158*/162**	155 / 159*/163**	156 / 160*/164**
Incentive Level I	155 / 159*/163**	156 / 160*/164**	157 / 161*/165**
Incentive Level II	156 / 160*/164**	157 / 161*/165**	158 / 162*/166**
Incentive Level III	157 / 161*/165**	158 / 162*/166**	159 / 163*/167**
BA/BS	156 / 160*/164**	157 / 161*/165**	158 / 162*/166*
Incentive Level I	157 / 161*/165**	158 / 162*/166**	159 / 163*/167**
Incentive Level II	158 / 162*/166**	159 / 163*/167**	160 / 164*/168**
Incentive Level III	159 / 163*/167**	160 / 164*/168**	161 / 165*/169**
*APCO Appointment ** APCO Appointment **AND** Professional Engineer or Professional Land Surveyor			
Assistant Director - Finance[2]			
Base	154	155	156
Incentive Level I	155	156	157
Incentive Level II	156	157	158
Incentive Level III	157	158	159
Assistant Director – Operations			
Base	154/158*	155/159*	156/160*
Incentive Level I	155/159*	156/160*	157/161*
Incentive Level II	156/160*	157/161*	158/162*
Incentive Level III	157/161*	158/162*	159/163*
BA/BS	156/160*	157/161*	158/162*
Incentive Level I	157/161*	158/162*	159/163*
Incentive Level II	158/162*	159/163*	160/164*
Incentive Level III	159/163*	160/164*	161/165*
* Professional Engineer or Professional Land Surveyor			

[1] Reclassified per MOU Side Letter No. 1, Resolution No. 25-6403
[2] Reclassified per MOU Side Letter No. 2, Resolution No. 25-6412

EXEMPT POSITIONS (Cont.)	Matrix Range	Longevity 10 year (2.5%)	Longevity 15 year (2.5%)
Building Official			
Base	152	153	154
Incentive Level I	153	154	155
Incentive Level II	154	155	156
Incentive Level III	155	156	157
City Planner			
Base	152	153	154
Incentive Level I	153	154	155
Incentive Level II	154	155	156
Incentive Level III	155	156	157
Administrative Assistant – Police Department			
Base	142	143	144
Incentive Level I	143	144	145
Incentive Level II	144	145	146
Incentive Level III	145	146	147
Pool Director			
Base	138	139	140
Incentive Level I	139	140	141
Incentive Level II	140	141	142
Incentive Level III	141	142	143
NON-EXEMPT POSITIONS	Matrix Range	Longevity 10 year (2.5%)	Longevity 15 year (2.5%)
Air Quality Specialist			
Base	140	141	142
Incentive Level I	141	142	143
Incentive Level II	142	143	144
Incentive Level III	143	144	145
Engineer-in-Training	144	145	146
Incentive Level I	145	146	147
Incentive Level II	146	147	148
Incentive Level III	147	148	149
Professional Engineer or Professional Land Surveyor	150	151	152
Incentive Level I	151	152	153
Incentive Level II	152	153	154
Incentive Level III	153	154	155

NON-EXEMPT POSITIONS (cont.)	Matrix Range	Longevity 10 year (2.5%)	Longevity 15 year (2.5%)
Assistant Engineer[3]			
Base	148/152*	149/153*	150/154*
Incentive Level I	149/153*	150/154*	151/155*
Incentive Level II	150/154*	151/155*	152/156*
Incentive Level III	151/155*	152/156*	153/157*
* Professional Engineer or Professional Land Surveyor			
Permit Technician			
Base	140	141	142
Incentive Level I	141	142	143
Incentive Level II	142	143	144
Incentive Level III	143	144	145
Program Coordinator			
Base	138	139	140
Incentive Level I	139	140	141
Incentive Level II	140	141	142
Incentive Level III	141	142	143
Code Enforcement Officer			
Base	136	137	138
Incentive Level I	137	138	139
Incentive Level II	138	139	140
Incentive Level III	139	140	141

[3] Reclassified per MOU Side Letter No. 2, Resolution No. 25-6412

EXHIBIT “D” Incentive List

Administrative Employee Incentive Program
Incentive License / Certification / Degrees
Updated by Resolution No. 25-6412, Side Letter No. 2 on March 5, 2025
July 1, 2024 through June 30, 2027

Incentive/Certificate/Degree	Incentive % Increase
Associate degree from accredited college in a field related to employee’s position (No Cap)	2.5%
Baccalaureate degree from accredited college in a field related to employee’s position (No Cap)	5%
Master’s degree from accredited college in a field related to employee’s position (No Cap)	5%
Engineer in Training **or** Land Surveyor in Training	5%
Professional Land Surveyor (3 employee max)**	10%
Professional Engineer (3 employee max)**	10%
POST Records Supervisor Certificate (2 employee max)	5%
Certified Public Infrastructure Inspector CPII (2 employee max)*	5%
Certified Public Works Professional – Management CPWP-M (2 employee max)	5%
Certified Planning Engineer CPE (2 employee max)	5%
AICP Planning Certification (2 employee max)	5%
Certified Employee Benefits Specialist CEBS (2 employee max)	5%
Certified Payroll Professional Certification (2 employee max)[4]	5%
Residentials Plans Examiner **and** Building Official Legal & Management Module (2 employee max)	2.5%
Associate Certified Planning Engineer ACPE (2 employee max)*	2.5%
Human Resources Management Certified Professional Certificate SHRM-CP (2 employee max)*	2.5%
Human Resources Management Senior Certified Professional Certificate SHRM-SCP (2 employee max)*	2.5%
Certified Public Works Professional – Supervision CPWP-S (2 employee max)*	2.5%
ICC Certified Permit Technician (2 employee max)*	2.5%
Certified CPR Instructor (2 employee max)*	2.5%
ESRI ArcGIS Pro Associate Certification 2025 or equivalent (2 employee max)*	2.5%

*New incentives effective July 1, 2024

**Employees licensed as a professional engineer or professional land surveyor will receive a 10% pay increase on top of any other incentives earned, 7.5% cap notwithstanding. This incentive is only available to the Assistant Director - Engineering, Assistant Director – Operations, and Assistant Engineer positions.

[4] Added to incentive list per MOU Side Letter No. 2, Resolution No. 25-6412

AGENDA ITEM NO. 6.D
Action Item

SUSANVILLE CITY COUNCIL AGENDA ITEM

Submitted By: Marci Rojas, Public Works

Action Date: March 5, 2025

SUBJECT: Consider **Resolution No. 25-6413**, Supporting the Susanville Little League Opening Day Parade and authorizing the closure of River St. from Fairfield Dr. to the entrance of the Pat Murphy Little League Park, additional road closure of Fairfield Dr. from River St. to the Midtown South Alley on Fairfield Dr., on April 5, 2025 from 7:00 A.M. to 10:00 A.M.

PRESENTED BY: Bob Godman, Public Works Director

SUMMARY:

City Council's support has been requested for the Susanville Little League Opening Day Parade on April 5, 2025. The parade route proposed is River St. from Fairfield Dr. to the entrance of the Pat Murphy Little League Park, additional road closure of Fairfield Dr. from River St to the Midtown South Alley on Fairfield Dr., from 7:00 A.M. to 10:00 A.M with the anticipated Parade start time of 8:00am.

In addition to the requested street closure, Susanville Little League has requested the Susanville Fire Department's Ladder Truck to hang the American Flag at the entrance to the Pat Murphy Little League Field for Little League athletes to walk under as they enter the park from River Street.

FISCAL IMPACT:

Little League Opening Day Parade: April 5, 2025

Police Department Estimate Costs	$1,004.40
Public Works Dept. Estimate Costs	$ 628.35
Fire Dept. Estimate Costs	$ 975.10
TOTAL ESTIMATED COST	$ 2607.85

ACTION REQUESTED:

Motion to approve Resolution No. 25-6413, Supporting the Susanville Little League Opening Day Parade and authorizing the closure of River St. from Fairfield Dr. to the entrance of the Pat Murphy Little

League Park, additional road closure of Fairfield Dr. from River St. to the Midtown South Alley on Fairfield Dr., on April 5, 2025 from 7:00 A.M. to 10:00 A.M.

ATTACHMENTS:

25-6413.pdf

2025 Susanville Little League Parade Request.pdf

RESOLUTION NO. 25-6413
A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SUSANVILLE SUPPORTING SUSANVILLE LITTLE LEAGUE'S OPENING DAY PARADE AND AUTHORIZING THE CLOSURE OF RIVER STREET FROM FAIRFIELD DRIVE TO THE ENTRANCE OF THE PAT MURPHY LITTLE LEAGUE PARK, ADDITIONAL ROAD CLOSURE OF FAIRFIELD DRIVE FROM RIVER STREET TO THE MIDTOWN SOUTH ALLEY ON FAIRFIELD DRIVE, ON APRIL 5, 2025, FROM 7:00 A.M. TO 10:00 A.M.

WHEREAS, City Council support is requested for the Susanville Little League Opening Day Parade to be held on Saturday, April 5, 2025, from 7:00 A.M. to 10:00 A.M.; and

WHEREAS, the parade requires the closure of River St. from Fairfield Dr. to the entrance of the Pat Murphy Little League Park for the duration of the event; and

WHEREAS, the parade requires the closure of Fairfield Dr. from River St. to the Midtown South Alley for the duration of the event.

NOW, THEREFORE, BE IT RESOLVED that the City Council of the City of Susanville hereby approves as follows:

1. The City Council of the City of Susanville supports the Susanville Little League Opening Day Parade to be held on Saturday, April 5, 2025, from 7:00 A.M. to 10:00 A.M.; and

2. The City Council of the City of Susanville supports the closure of River Street from Fairfield Drive to the entrance of the Pat Murphy Little League Park, additional road closure of Fairfield Drive from River Street to the Midtown South Alley on Fairfield Drive, on April 5, 2025, from 7:00 A.M. to 10:00 A.M.

APPROVED: ____________________________
Mendy Schuster, Mayor

ATTEST: ____________________________
Heidi Whitlock, City Clerk

The foregoing Resolution was adopted at a regular meeting of the City Council of the City of Susanville, held on the 5th day of March 2025, by the following vote:

AYES:
NOES:
ABSENT:
ABSTAIN:

____
Heidi Whitlock, City Clerk

APPROVED AS TO FORM:________________________________
Margaret Long, City Attorney

February 6, 2025

Susanville City Council
66 N Lassen St.
Susanville, CA 96130

RE: Susanville Little League Parade Request

Dear Elected Officials of the Susanville City Council,

My name is Kirby Lively, and I am writing to you on behalf of the local Susanville Little League Board of Directors. Our 2025 season opening day is April 5, 2025, and we are wanting to host another Opening Day Parade to celebrate our local young athletes. We are asking for your help in shutting down the route for our parade. The request will be for a road closure on River St from Fairfield Dr to the Little League Park and additionally would like Fairfield from River St to the alley before Main Street behind Joe's Coffee closed. The parade time will begin at 8: 00 am. We should have all the Little League Athletes on the Little League Field no later than 9:30 am.

We would also love to request the Susanville Fire Department's ladder truck to hang the American flag at the top of the driveway to the Little League Park for our athletes to walk under as they enter the park from River Street.

We want to invite all of our City Council Members to attend the Opening Day Ceremonies at the fields starting around 9:30 am on April 5th. If any of these times change, we will immediately let you know.

If you have any questions, please do not hesitate to reach out- kirbylively@gmail.com

Thank you for your consideration,

Kirby Lively
Compliance Officer
Susanville Little League Board of Directors

AGENDA ITEM NO. 9.A
Action Item

SUSANVILLE CITY COUNCIL AGENDA ITEM

Submitted By: Chandra Jabbs, Finance

Action Date: March 5, 2025

SUBJECT: Consider **Resolution No. 25-6414**, Accepting the City of Susanville's Audited Financial Statements for the Fiscal Year ending June 30, 2023

PRESENTED BY: Chandra Jabbs, Finance Director

SUMMARY:

The firm of Van Lant & Fankhanel, LLP, CPAs has completed the audit of the City's Financial Statements for the fiscal year ended June 30, 2023. The audit included the financial statements of the governmental entities, business-type activities, each major fund, and the aggregate remaining fund information of the City, which collectively comprises the City's basic financial statements. The audited financial statements are presented in our Annual Comprehensive Financial Report (ACFR). The ACFR not only presents the basic financial information, but also includes Management's Discussion and Analysis (MD&A) comparing audited numbers from this year and the previous audited year. It also includes a statistical section which presents detailed information as a context for understanding what is presented in the financial statements, note disclosures and required supplemental information regarding the City's overall financial health.

The auditor's identified one material weakness during the course of the audit in internal controls. This weakness was identified as "Timeliness and Accuracy of Accounting Records". The cause of this weakness was the delays in completing the year-end financial close process for the 2021-22 fiscal year. The recommendation for improvement was to develop a schedule for year-end closing, including a list of all tasks to be completed along with due dates. City staff agree with the auditors' comments and recommendations. The city recognizes the delays that occurred in FY21-22 were the combined result of staffing issues and prioritizing identifying additional revenues for city solvency during this period. Delays are expected to continue into FY22-23, but the City expects to return to a more appropriate timeline for FY24-25 & FY 25-26. For the full report on internal control, please see the internal control report attachment of this agenda item.

I am very pleased to report that we have received an unmodified opinion on these financial statements. The City of Susanville has continually received this unmodified or “clean" opinion since 2004. Brett Van Lant will present the audit report to the City Council.

FISCAL IMPACT: None.

ACTION REQUESTED: Motion to approve Resolution No.25-6414, Accepting the City of Susanville's Audited Financial Statements for the Fiscal Year ending June 30, 2023.

ATTACHMENTS:

Susanville Audit Conclusion Letter FY 2023.pdf
Susanville Internal Control Report FY 2023.pdf
Susanville Management Letter FY 2023.pdf
Susanville Financial Statements FY 2023.pdf
Susanville Appropriations Limit Report FY 2023.pdf
25-6414.pdf

Van Lant & Fankhanel, LLP
Certified Public Accountants

January 15, 2025

City Council
City of Susanville
Susanville, CA

We have audited the financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the City of Susanville for the year ended June 30, 2023. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards,* as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated February 14, 2024. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the City are described in Note 1 to the financial statements. No new significant accounting policies were adopted and the application of existing policies was not changed during the fiscal year. We noted no transactions entered into by the City during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were:

> Management's estimate of the fair value of investments is based on information provided by financial institutions. We evaluated the key factors and assumptions used to develop the fair value of investments in determining that it is reasonable in relation to the financial statements as a whole.

Van Lant & Fankhanel, LLP
29970 Technology Drive, Suite 105 A
Murrieta, CA 92563
909.856.6879

Management's estimate of capital assets depreciation is based on historical estimates of each capitalized item's useful life. We evaluated the key factors and assumptions used to develop the estimated useful lives in determining that they are reasonable in relation to the financial statements as a whole.

Management's estimate of the net pension liability is based on actuarial information provided by the California Public Employee Retirement System's (CalPERS) actuarial office. We evaluated the key factors and assumptions used to develop these liabilities in determining that the estimated liabilities are reasonable in relation to the financial statements as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the financial statements were:

The disclosure of the fair value of investments in Note 2 to the financial statements represents amounts susceptible to market fluctuation.

The disclosure of accumulated depreciation in Note 4 to the financial statements is based on estimated useful lives which could differ from actual useful lives of each capitalized item.

The disclosures for the net pension liability in Note 6 to the financial statements are based on assumptions for discount rates, etc., which could differ from actual experience. The notes disclose the differences in these liabilities if different assumptions are used in estimating these liabilities.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. We noted misstatements detected as a result of audit procedures and corrected by management which were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated January 15, 2025.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the City's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the City's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to the Management's Discussion and Analysis, Schedule of Proportionate Share of the Net Pension Liability, and the Schedule of Plan Contributions, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on supplementary information, as listed in the table of contents, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

We were not engaged to report on the introductory and statistical sections, which accompany the financial statements but are not RSI. Such information has 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 it.

This information is intended solely for the use of the City Council and management of the City and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

Van Lant & Fankhanel, LLP

Van Lant & Fankhanel, LLP
Certified Public Accountants

Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

City Council
City of Susanville
Susanville, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, business-type activities, each major fund and the aggregate remaining fund information of the City of Susanville (City), as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated January 15, 2025.

Internal Control Over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the preceding paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as item 2023-001, that we consider to be a material weakness.

Van Lant & Fankhanel, LLP
29970 Technology Drive, Suite 105 A
Murrieta, CA 92563
909.856.6879

Compliance and Other Matters

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

City of Susanville's Responses to Findings

The City's responses to the findings identified in our audit are described in the accompanying schedule of findings and responses. The City's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

Purpose of this Report

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

Van Lant + Fankhanel, LLP

January 15, 2025

2023-001 Timeliness and Accuracy of Accounting Records

Condition:

In preparation for the annual audit, the City's Finance staff performed significant analysis and reconciliations of various accounts in the City's general ledger. However, when we began our year-end audit fieldwork, it became apparent that certain accounts had not yet been thoroughly analyzed and reconciled to supporting records, resulting in several adjustments being made during the audit process. Adjusting journal entries were still being made during 2024 for the 2022-23 fiscal year. While performing audit procedures, we identified and proposed various material adjusting entries to the City's accounting records. *Statements on Auditing Standards No. 115, "Communicating Internal Control Related Matters Identified in an Audit"* states that "indicators of material weaknesses in internal control include: identification by the auditor of a material misstatement of the financial statements under audit in circumstances that indicate the misstatement would not have been detected by the entity's internal control."

Timely reconciliation and review of all balance sheet accounts and various revenue and expenditure accounts on a recurring basis, and especially at year-end, is a vital part of maintaining the integrity of the accounting and financial reporting system. If the year-end closing process is not completed in a timely manner, the issuance of audit reports will be delayed and reporting deadlines will not be met.

Criteria:

The City's management is responsible for establishing and maintaining effective internal controls over financial reporting to help ensure that appropriate goals and objectives are met. This responsibility includes the selection and application of accounting principles, ensuring that financial information is reliable and properly recorded, and evaluating and monitoring ongoing activities.

Cause of Condition:

Delays in completing the year-end financial close process for the 2022-23 fiscal year.

Recommendation:

In order to maintain the integrity of the accounting and financial reporting system, and to ensure timely reporting, we recommend that the City develop a schedule for the year-end closing process, including a list of all accounting tasks to be completed, along with the due dates for each task, and provision for signing off by date and initials when the procedure is complete.

2023-001 Timeliness and Accuracy of Accounting Records - Continued

Views of Responsible Officials:

The management team agrees with the auditors' comments and recommendations. During FY20-21 and FY21-22, the City had adopted deficit budgets, as CalPERS UAL repayments were scheduled to continue to ramp up in future fiscal years. The City prioritized identifying additional revenue resources and focused efforts on a new sales tax measure to increase revenues for the city. The City also adopted an Expenditure Reduction Plan in April 2022, in the event that a tax measure was not passed in June 2022. These items delayed the adoption of the FY22-23 budget to accommodate for the results of the election resulting in budget adoption taking place in September 2022. Additionally, the local area was greatly impacted by the declaration of emergency due to the Dixie Fire which occurred July-October 2021. This fire caused evacuations, rolling power outages, and loss of internet connectivity, greatly impacting our ability to complete the year-end close process and budget adoption in timely fashion.

The City also has struggled with vacancies in the entire Administration Department during this time period. These vacancies included turnover in the City Administrator and Finance Manager roles, both of which play a critical role in the audit process. Vacancies also plagued the finance division as there has been a 60% turnover rate over the last 3 years at the technician level, creating an environment where day-to-day operations were needing to be completed by senior level staff. These vacancies greatly affect the ability to complete higher level tasks timely. During the periods of deficit budget, the Finance Department operated at minimum staffing levels. These issues make it increasingly difficult to recover once timelines are delayed as budgets and audits are being completed at the same time rather than having the opportunities to complete these items during the year separately.

Budget adoptions and revisions, State reporting, and the year-end close process have all started to meet the standard timelines for operations, with auditing being the last phase to bring back to acceptable standards. Staff is continuing to review duties, staffing levels and set timelines to ensure a timelier review process for the audit. Delays are expected to affect the FY23/24 audit as well, although not to such a large extent, as we work to recover from these delays and staffing issues over the last few years. Staff expects to return to a more appropriate timeline for FY24-25.

Van Lant & Fankhanel, LLP
Certified Public Accountants

January 15, 2025

Ms. Chandra Jabbs, Finance Manager
City of Susanville
66 N. Lassen St.
Susanville, CA 96130

Dear Ms. Jabbs:

In planning and performing our audit of the financial statements of the City for the year ended June 30, 2023, we considered its internal control in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control.

During our audit, we noted certain matters involving internal control and other operational matters that are presented for your consideration below. We will review the status of these comments during our next audit engagement.

This letter by its very nature is critical and does not highlight the many positive features of the City's internal control. These comments and recommendations are intended to improve the internal control or result in other operating efficiencies and are summarized as follows:

(1)
Building Permits

During the performance of our procedures over the City's building permit issuance and revenue collections, we noted that the City's Building Permit Technician issues permits, receipts payments, and calculates the fees to be charged. In addition, the Building Permit Technician runs reports from the iWorq building permit system for the month and reconciles the activity to the City's general ledger. The reconciliation should be done by someone independent of the building permit issuance and revenue collections. These duties are incompatible and should be segregated.

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(2)
Cash Receipts

During our procedures performed over cash collections, we noted that the City has manual receipt booklets at the Fire Department, City Hall, and the Public Works Department. There does not appear to be a review of the numerical sequence of the receipts issued from the manual receipt books. In addition, the Golf Course uses a generic cash register system with a Z-tape. Individuals who take in payments and input into the cash register system have the ability to void transactions. There doesn't appear to be any follow-up or oversight of the voided transactions to determine their validity. In addition, there is no user login to identify who voided the transaction on the register. We recommend the City only use manual receipt books in rare occasions and maintain tight controls over their use. In addition, the City should consider implementing a more formal cash register system for the payments collected at the Golf Course.

Summation

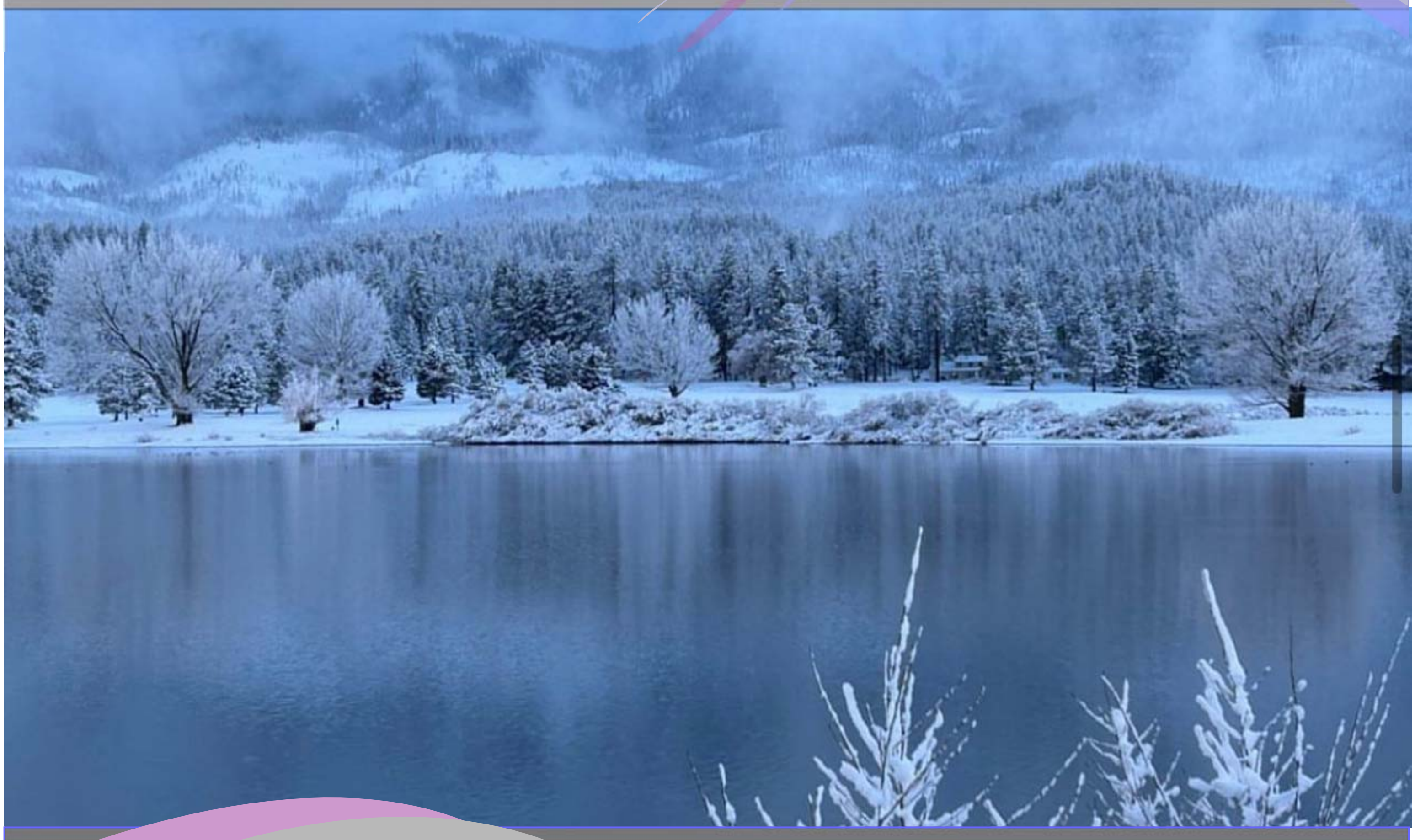
We would like to take this opportunity to express our appreciation for the assistance extended us during the course of our audit. If we can be of further assistance, or if you have any questions regarding our recommendations, please call our office. This letter is intended solely for the information and use of management and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully submitted,

Van Lant + Fankhanel, LLP

City of Susanville

2023



Annual Comprehensive Financial Report

Fiscal Year Ended June 30

CITY OF SUSANVILLE, CALIFORNIA

ANNUAL COMPREHENSIVE FINANCIAL REPORT

Year Ended June 30, 2023

City of Susanville
Comprehensive Annual Financial Report
Year Ended June 30, 2023

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INTRODUCTORY SECTION

66 North Lassen Street
Susanville, California 93130
Telephone (530) 252-5112
Fax (530) 257-4725

January 15, 2025

To the Honorable Mayor, Members of the
City Council and Citizens of the City of Susanville:

The Annual Comprehensive Financial Report (ACFR) for the City of Susanville for the fiscal year ended June 30, 2023 is hereby submitted as mandated by State statutes. This report was prepared in accordance with accounting principles generally accepted in the United States of America and contains information to help readers gain a reasonable understanding of the City's financial activities.

This report consists of the management's representations concerning the finances of the City of Susanville. Consequently, management assumes full responsibility for the completeness and reliability of all the information presented in this report. To provide a reasonable basis for making these representations, management has established a comprehensive internal control framework that is designed to both protect the government's assets from loss, theft or misuse and to compile sufficient reliable information for the preparation of the City of Susanville's financial statements in conformity with Generally Accepted Accounting Practices (GAAP). Because the cost of internal controls should not outweigh their benefits, the City of Susanville's comprehensive framework of internal controls has been designed to provide reasonable rather than absolute assurance that the financial statements will be free from material misstatement. As management, we assert that to the best of our knowledge and belief, this financial report is complete and reliable in all material aspects.

The City of Susanville's financial statements have been audited by Van Lant and Fankhanel LLP, a firm of licensed certified public accountants. The goal of the audit was to provide reasonable assurance that the financial statements of the City of Susanville for the fiscal year ended June 30, 2023 are free of material misstatement. The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unmodified or clean opinion and the City's financial statements are fairly presented in conformity with GAAP. The independent auditor's report is presented as the first component of the financial section of this report.

GAAP requires that the management provide a narrative introduction, overview and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. The City's MD&A can be found immediately following the report of the independent auditors.

City of Susanville Profile

The City of Susanville is a General-Law City incorporated under California law in 1900. The City is located in Northeastern California (85 miles from Reno, Nevada and 112 miles from Redding, California.) and offers a wide variety of experiences for the outdoor enthusiast. There are approximately 60 miles of developed trails for hiking, biking, cross country skiing and horseback riding that provide breathtaking views of the mountain ranges and fall colors. Numerous rivers and streams as well as the beauty of Eagle Lake provide ample opportunities for fisherman and boating enthusiast to experience our great outdoors. The City has over 147 acres of parks, golf course, pool, and airport, all of which host a variety of community events to bring the community together.

Form of Government

The City operates under the City Council/City Manager form of government. The people of Susanville elect five Council Members, from which the City Council chooses the Mayor and the Mayor Pro-Tempore. The Mayor and Mayor Pro-Tempore are appointed for a two-year term. Council Members are elected to serve alternating four-year terms. The City Council appoints the City Administrator and the City Attorney. All municipal elections are at large.

City Services

The City of Susanville provides a wide range of municipal services, including police and fire protection, water, natural gas and geothermal utilities, street maintenance, snow removal, parks, planning, economic vitality, grant administration, contract administration services for other government agencies, zoning, building and safety, and other general government services. Accounting, payroll, revenue collection, accounts payable, treasury, budget, financial reporting, business licensing and utility billing are the responsibility of the Administrative Services Department.

Accounting Policy and Control

The City's accounting records are maintained on a modified accrual basis. Revenues are recorded when measurable and available and expenditures are recorded when goods or services are received and the liability incurred. The annual budget serves as the foundation for the City of Susanville's financial planning and control. The annual budget is legally required to be adopted by July 1 of each year and is appropriated at the fund level. City Council may appropriate, amend or transfer funds by an affirmative vote of three Council Members at any regular or special Council meeting, with the transfer of some restricted funds requiring a 4/5ths vote. The City Administrator is authorized to transfer between departments of the General Fund and Department Heads have the authority to transfer between most line items within their respective budgets.

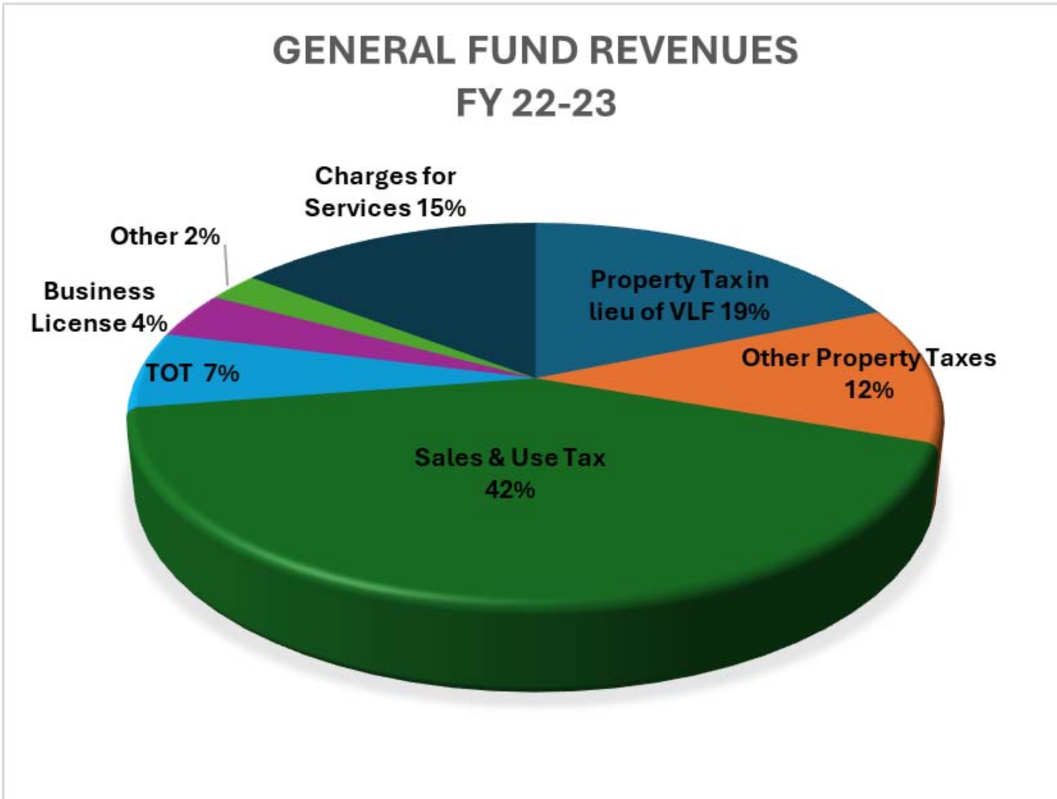
Factors Affecting Financial Condition

The General Fund revenues continued to recover in FY 2022-23 from the economic effects of the COVID-19 pandemic. Continued growth is expected as the recovery process is expected to continue over the next five years. On March 11, 2021, the American Rescue Plan Act of 2021 (ARPA), was signed into law. The City of Susanville received an allocation of $3,590,711 with the first payment in July of 2021, and a second and final was received in July 2022. The COVID-19 pandemic affected our sales and use taxes considerably during FY2019-2020, seeing a drop in sales tax of 15.7% from FY2018-19. The City began to see a recovery of these taxes during FY2020-21, increasing 7.8% over pre-COVID (FY2018-19) levels, and again saw an increase of 14.9% in FY2021-22. Sales COVID-19 also affected our room tax (TOT), dropping 15% from 18/19 to 19/20, with 2020-21 remaining stable comparatively to 2019-20. In 2021-22 and 2022-2023, the City saw growth of 9.6% and 16.4%, respectively, in TOT.

On April 13, 2021, the California Department of Corrections and Rehabilitation (CDCR) announced their intention to close the California Correctional Center (CCC) by June 30, 2022. As the 2nd largest employer in the City, this raised considerable concerns regarding the economic impacts this would have on the community. The City of Susanville filed an injunction against CDCR, Secretary of the Department Kathleen Allison, and Governor Gavin Newsom to stop the closure of CCC, based upon the failure to conduct review under CEQA prior to making the decision to close. However, ultimately, the injunction was dissolved on September 7, 2022, and the closure completed on June 30, 2023. Despite the closure, the non-incarcerated population of Susanville only saw a decrease of 3% since

2021 as High Desert State Prison was able to absorb many of the employees that were displaced as part of the closure.

The three major sources of General Fund revenue include Sales and Use Tax, Property Tax and Property Tax In-Lieu of Vehicle License Fees. These three revenue sources account for approximately 68% of the General Fund Revenues.



Sales and Use Tax

Sales and Use Tax is the City's largest source of revenue, representing approximately 42% of all general fund revenues in FY 2022/23. Sales and Use Tax decreased 7.1% over Fiscal Year 2021/22. The ongoing recovery from the COVID-19 pandemic was also aided by the robust fire season that the City saw with the Dixie fire located just outside of City limits, drawing large quantities of fire personnel into our community. FY 2021-22 was a benchmark year for 1% Bradley Burns as Quarter 1 & 2 saw a 21.7% and 25% increases while the fire personnel was in our community. Removing the anomaly year, FY 2022-23 saw 8.8% increase over the FY 2020-21 levels. Preliminary calculations indicate that FY 2023-24 is reporting modest declines of 2.15% below FY 22-23 levels as customers are starting to feel the inflationary impacts on their spending habits.

The City placed a Sales and Use tax ballot measure on the June 7, 2022 ballot. The measure was passed by voters to maintain and enhance existing public safety services (police and fire) and provide funding to support street infrastructure improvements. The funds will also be used to support economic development efforts designed to increase businesses, jobs and visitors to Susanville. The collection of these taxes began October 1, 2022. In FY 2022-23, this special sales tax generated $1.6 million in revenues, with only 3 quarters of collection. FY 2023-24 collected over $2.3 million in revenues for the city.

Property Tax

Property Taxes represents approximately 12% of all general fund revenues. Property Tax revenue decreased by 12% over previous fiscal year. Although there has been an influx of pandemic related migration into Susanville in addition to wildfire related relocations, the CCC closure impacted the housing market as housing sales declined in FY 2022-23 following the announcement. However, FY 2023-24 is reporting increased property taxes of 9.45% over FY 2022-23 levels as the housing market is recovering from the uncertainty surrounding the prison closure.

Property Tax In-Lieu of Vehicle License Fees

Property Tax In-Lieu of VLF represents approximately 19% of all general fund revenues. This revenue increased by 7.2% from the previous year due to increased assessed value of taxable properties in the city.

Long Range Planning

In the forthcoming fiscal year, the City plans to use a five-year fiscal planning forecast. This forecast will assist in identifying important trends and understanding the long-term consequences of budget decisions.

Major Initiatives

Managing Rising Pension Costs

The City of Susanville, like many municipalities throughout the State, is facing rising CalPERS pension costs. This is primarily related to the changes in CalPERS actuarial assumptions which include changes to discount rate, amortization policies, mortality rates, and the implementation of risk mitigation strategies. The City's FY 2021-22 contribution for the unfunded accrued liability (UAL) portions of pension costs was $1,017,592. Pending any additional changes to the actuarial assumptions, these payments would have continued to ramp up through FY 2031/32. The CalPERS Side Fund Loan was paid off in 2019/20 with reserve cash that was borrowed from the Natural Gas System. In 2021-22, the City of Susanville successfully refinanced 90% of our current CalPERS UAL obligations in the amount of $10,601,500, stabilizing our interest rate and reducing our annual payments. Total principal and interest payments on these loans is now $743,060. The recalculated UAL costs for FY 2022-23 was $301,919. Actuarial forecasts anticipated UAL payments of $1,193,256 in FY 2022-23. The refinance saved the City over $148,000 in FY 2022-23 and will continue to rise as the ramp up of payments would have continued in future fiscal years. The City is continuing to identify other ways to stabilize the City against these rising costs by creating other funding resources, such as a Section 115 trust.

Future and on-going projects

- Technology assessment and security upgrades for various city offices.
- 5-year plan for the General Fund
- Economic Development to bring growth and business to our community
- Strategic Planning for each department to identify needs for ongoing development

- Funding deferred capital improvements
- Federally Funded Pavement Rehabilitation projects throughout the City including programming of funds for the Gateway project to improve aesthetics and safety features along Highway 36/Main Street
- Replacing water lines throughout the City using the reserves created by the increase in water rates in 2017 and completing phase one of a water delivery project utilizing $1.7 million in state water funds to improve water infrastructure.
- Establishing a Section 115 trust to protect the City against rising pension costs
- Improved economic vitality through promotion of recreation activities for residents and visitors as well as attracting new businesses.
- Natural Gas Cross Bore investigations, system mapping, and video record keeping
- Water rate evaluation and calculations report
- Natural Gas 5 year plan
- City Transportation Infrastructure Maintenance Plan
- Restructuring of the police and fire departments under a combined public safety department
- Rehabilitation of Memorial Park, project expanded to include a bathroom renovation
- Susan River Trail Rehabilitation
- Performing arts facility purchase and renovation
- Pat Murphy Ball Field bathroom improvements
- Tennis/Pickleball Court resurfacing project
- Continued transition to online payment options for city services

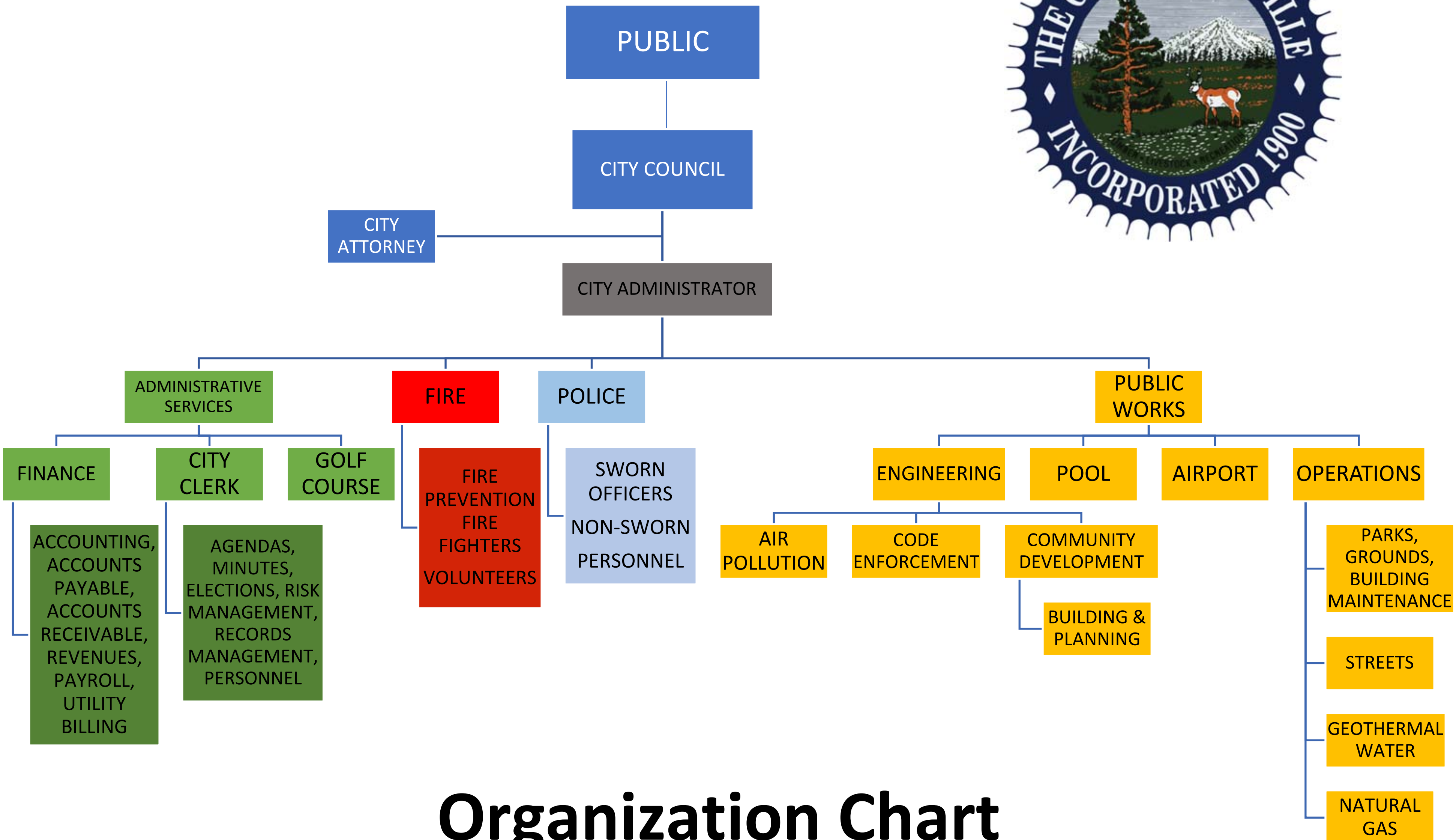
Acknowledgments

We wish to express our thanks and appreciation to the Mayor, Members of the City Council and Management for their leadership, interest, and continued support in planning and conducting the financial operations of the City of Susanville in a responsible and prudent manner in the best interests of the citizens of Susanville. We would also like to thank City Staff for their continued dedication to improving our wonderful City.

Respectfully submitted,

Dan Newton
City Administrator

Chandra Jabbs
Finance Manager



Organization Chart

City Council

Fiscal Year 2022-23

Council Members

Quincy McCourt– Mayor

Thomas Herrera – Mayor Pro-Tempore

Kevin Stafford

Mendy Schuster

Russ Brown

City of Susanville

Executive Staff

City Administrator	Dan Newton
City Clerk	Heidi Whitlock
Fire Chief	James Moore
Police Chief	Ryan Cochran
Public Works Director	Robert Godman
Finance Manager	Chandra Jabbs

FINANCIAL SECTION

Van Lant & Fankhanel, LLP
Certified Public Accountants

Independent Auditor's Report

The Honorable City Council
City of Susanville, California

Report on the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the City of Susanville (City), as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the governmental activities, business-type activities each major fund, and the aggregate remaining fund information of the City of Susanville, as of June 30, 2023, and the respective changes in financial position, and, where applicable, cashflows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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 error or fraud. In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Van Lant & Fankhanel, LLP
29970 Technology Drive, Suite 105 A
Murrieta, CA 92563
909.856.6879

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and other required supplementary information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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 accompanying combining statements and budget schedules, as listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

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

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued a report dated January 15, 2025, 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 the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

Van Lant + Fankhanel, LLP

January 15, 2025

City of Susanville

Management's Discussion & Analysis

Year Ended June 30, 2023

This is the management's discussion and analysis of the financial performance of the City of Susanville for the fiscal year ended June 30, 2023. Please read this in conjunction with the transmittal letter, which can be found in the introductory section of this report, and with the City's financial statements, which follow this discussion.

BASIC FINANCIAL STATEMENTS

The basic financial statements, including the accompanying notes, constitute the core of the City's financial section. The fiscal year of the City starts on July 1 and ends on June 30. This report includes a blend of fund accounting and government-wide financial reporting. The basic financial statements presented are:

- Government-wide
- Governmental funds
- Proprietary funds
- Fiduciary funds

A fund is a group of related accounts that is used to maintain control over resources that have been segregated for specific activities and objectives.

Government-Wide Financial Statements

Generally accepted accounting principles (GAAP) for state and local governments prescribe two basic government-wide financial statements:

- Government-wide Statement of Net Position
- Government-wide Statement of Activities

The government-wide financial statements include all governmental and business type activities of the City, but not its fiduciary activities.

The government-wide Statement of Net Position is the basic government-wide statement of all the City's assets, liabilities, and net position. The difference between assets and liabilities on the Statement of Net Position is referred to as net position (rather than equity).

GAAP requires that the primary government's governmental activities be reported separately from its business-type activities. Business-type activities include enterprise funds. Internal service funds are included as part of governmental activities. GAAP requires that the government-wide Statement of Net Position provide a total column for the primary government. All internal balances (payables and receivables between governmental activities) are generally eliminated from this total column.

The government-wide Statement of Activities is used to report changes in the net position reported in the government-wide Statement of Net Position. This statement presents expenses before revenues. This is to emphasize that in the public sector, revenues are generated for the purpose of providing services rather than maximizing revenues as the ultimate goal.

Direct expenses - The first column of the government-wide Statement of Activities presents direct expenses associated with each of the City's functional activities. Examples of functions are general government, public safety, streets & public works, planning, community services and recreation, and community development.

Indirect expenses - GAAP does not require governments to allocate indirect expenses to their various functional activities.

Program revenues - Some programs are directly financed, in whole or in part, by resources generated by or dedicated to the program. GAAP requires that such *program revenues* be presented separately. Examples of program revenues include charges for services, fees, permits, licenses, fines, grants, contributions, donations, etc. that are restricted to specific programs.

General revenues - All revenues that do not qualify as program revenues are reported as general revenues. Examples of general revenues are property taxes, sales taxes, transient lodging taxes, franchise taxes, business license taxes, and use of money and property.

Governmental Fund Financial Statements

GAAP requires two basic governmental fund financial statements:

- Governmental Funds Balance Sheet
- Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balances

The difference between the assets and liabilities of governmental funds is reported as fund balance. Fund balance is divided into non-spendable, restricted, committed, assigned and unassigned.

GAAP requires that each major fund be reported in a separate column. The General Fund is always considered a major fund. All other non-major governmental funds are aggregated and reported in a single column regardless of fund type. A fund is considered major if it meets both of the following criteria:

1. 10% Criterion – An individual fund reports at least 10 percent of any of the following:

    - Total governmental fund assets
    - Total governmental fund liabilities
    - Total governmental fund revenues
    - Total governmental fund expenditures
    - Total governmental fund net position

2. 5% Criterion – An individual fund reports at least 5 percent of the aggregate total for both governmental funds and enterprise funds of any one of the items for which it met the 10 percent criterion.

A budgetary comparison is presented for the General Fund for which an annual budget is legally adopted. The budgetary comparison includes the original appropriated budget, the final amended budget, and actual amounts. For the purposes listed above, the major governmental funds for the City are the General Fund and the Streets and Highways fund. For a listing of non-major governmental funds, please refer to the supplementary information in the financial statements.

Proprietary Fund Financial Statements

GAAP prescribes three basic financial statements for proprietary funds:

- Statement of Net Position
- Statement of Revenues, Expenses, and Changes in Net Position
- Statement of Cash Flows

GAAP requires the same major fund reporting for enterprise funds described earlier for governmental funds. GAAP also indicates that internal service funds are *never* to be reported as major funds. Although internal service funds are proprietary funds (like enterprise funds) they are consolidated as part of governmental activities in the government-wide financial statements because their primary customers are typically the governmental operations. Therefore, internal service funds are reported in a separate aggregated column on the proprietary fund financial statements. The Major proprietary funds for the City are the Natural Gas fund and the Water fund. For a listing of the non-major proprietary (enterprise) funds, please refer to the Supplementary Information pages in the financial statements.

Fiduciary Fund Financial Statements

Fiduciary fund financial statements provide information about the financial relationships in which the City acts solely as a trustee or agent for the benefit of others, to whom the resources in question belong.

GAAP prescribes up to two basic financial statements for fiduciary funds:

- Statement of Fiduciary Net Position
- Statement of Changes in Fiduciary Net Position

Fiduciary funds are never reported as major funds. Therefore, the focus of reporting for the fiduciary fund financial statements is the various fund types. That is, the statement should present one column for each fund type reported. The City's only fiduciary funds are custodial funds.

The Statement of Changes in Fiduciary Net Position is unique in that all changes in net position are classified as either additions or deletions. The City has three fiduciary funds: Lassen County Air Pollution Control District, Integrated Regional Water Management Plan (IRWMP), and Lassen Local Agency Formation Commission.

ANALYSIS OF GOVERNMENT-WIDE FINANCIAL STATEMENTS

Net position acts as an indicator of a government's financial position. Overall, the net position of the City shows an increase from the prior fiscal year. Assets exceeded liabilities by $22.1 million as of June 30, 2022 ($7.6 million for governmental activities and $14.4 million for business-type activities), and by $23.6 million as of June 30, 2023 ($8.8 million for governmental activities and $14.8 million for business-type activities). In fiscal year 2022-23, Cash and Investments increased by $1,067,485, ($335,241 in governmental activities and $729,244 in business-type activities), and restricted Cash and Investments increased by $8,746. Deferred outflows of resources decreased by $3,877,884 ($3,175,950 in governmental activities and $701,934 in business-type activities). Capital Assets increased by $1,614,160 from FY2021-22. Governmental activities included the purchase of a Brush Truck and Crew Cab Firetruck for the Fire Department, a pump track for Memorial Park, and a new police vehicle. Business-type activities included the purchase of a new vehicle and utility vehicle for the gas division, a new vehicle and hydrant adapters for the water division, and new meter reading software for the gas and water. The golf course purchased a new mower, and the airport replaced the windsock. In the fiscal year 2022-23, liabilities decreased by $4,166,322, ($1,788,975 in governmental activities and $2,377,347 in business-type activities).

Governmental activities are generally financed through taxes and intergovernmental revenues. These activities are reported in the governmental funds (General Fund, special revenue funds, capital projects funds, debt service funds) and internal service funds. Business-type activities are generally funded through user fees and charges. These activities are reported in the proprietary funds.

Tables A-1 and A-2 on the following pages, present a summary of the City's Statements of Net Position as of June 30, 2022, and 2023.

Table A-1
Government-wide Net Position as of June 30, 2022, and 2023
Governmental Activities

	2022	*2023*
Cash & Investments	8,924,582	9,259,823
Capital Assets	10,479,762	12,290,554
Other Assets	571,861	2,857,184
TOTAL ASSETS	**$19,976,205**	**$24,407,561**
Deferred Outflows of Resources	10,631,073	7,455,123
Current liabilities	1,394,975	1,396,289
Net pension liabilities	6,679,535	5,421,952
Other non-current liabilities	9,467,083	8,934,377
TOTAL LIABILITIES	**$17,541,593**	**$15,752,618**
Deferred Inflows of Resources	5,439,983	7,281,547
Net investment in Capital Assets	9,016,992	11,017,453
Restricted	3,580,027	2,988,762
Unrestricted	(4,971,317)	(5,177,696)
TOTAL NET POSITION	**$7,625,702**	**$8,828,519**

Table A-2
Government-wide Net Position as of June 30, 2022, and 2023
Business-type Activities

	2022	*2023*
Cash & Investments	9,694,521	10,418,019
Capital Assets	31,508,033	31,311,401
Other Assets	4,434,159	2,986,466
TOTAL ASSETS	**$45,636,713**	**44,715,886**
Deferred Outflows of Resources	4,270,371	3,568,437
Current liabilities	2,611,415	1,699,680
Net pension liabilities	1,689,406	1,440,008
Other non-current liabilities	29,510,625	28,294,411
TOTAL LIABILITIES	**$33,811,446**	**31,434,099**
Deferred Inflows of Resources	1,615,897	2,015,514
Net investment in Capital Assets	4,823,903	5,636,796
Restricted	0	0
Unrestricted	9,655,838	9,197,914
TOTAL NET POSITION	**$14,479,741**	**14,834,710**

The Statement of Activities presents program revenues and expenses and general revenues in detail. These elements are summarized for the years ended June 30, 2022, and 2023 in Tables B-1 and B-2 on the following pages.

Table B-1
Changes in Government-wide Net Position
For the Fiscal Years Ended June 30, 2022, and 2023
Governmental Activities

	2022	2023
Expenses (by Function)		
General Government	668,276	2,331,966
Public Safety	4,365,037	7,199,915
Streets	1,305,474	1,521,435
Protective Inspections	244,339	-
Community services	513,650	1,198,098
Community development	236,045	247,754
Interest	245,702	409,156
TOTAL EXPENSES	**$7,578,523**	**$12,908,324**
Program revenues (by major source)		
Charges for services	1,326,657	1,244,112
Operating grants and contributions	2,677,707	2,320,511
Capital grants and contributions	1,398,349	2,914,425
TOTAL PROGRAM REVENUES	**$5,402,713**	**$6,479,048**
General revenues and transfers		
Property Taxes	1,198,106	1,068,192
Property Tax in lieu of VLF	1,655,849	1,702,570
Sales & Use	2,309,006	3,833,632
Transient lodging taxes	503,097	594,682
Franchise taxes	13,364	11,001
Business license taxes	539,663	359,427
Other taxes	25,799	19,628
Investment earnings	-71,740	193,180
Miscellaneous Income	0	50,000
Transfers	81,585	0
TOTAL GENERAL REVENUES AND TRANSFERS	**$6,254,729**	**$7,832,312**
Change in net position	4,078,919	1,403,036
Net position, beginning of year	3,546,783	7,425,483*
Net position, end of year	**$7,625,702**	**$8,828,519**

*The beginning net position of governmental activities was restated by ($200,219) to $7,425,483 and the prior period adjustment in the Gas Tax Special Revenue Fund of ($200,219) was to adjust receivables overstated in prior years.

Table B-2

Changes in Government-wide Net Position
For the Fiscal Years Ended June 30, 2022, and 2023
Business-type Activities

	2022	2023
Expenses (by Function)		
Airport	281,288	278,439
Water	3,419,890	2,896,297
Geothermal	139,023	116,011
Natural Gas	4,786,890	4,820,031
Golf Course	331,085	453,728
TOTAL EXPENSES	**$8,958,176**	**$8,564,506**
Program revenues (by major source)		
Charges for services	8,290,086	8,731,733
Operating grants and contributions	0	0
Capital grants and contributions	1,286,912	0
TOTAL PROGRAM REVENUES	**$9,576,988**	**$8,731,733**
General revenues and transfers		
Miscellaneous	0	0
Investment Income	16,538	187,742
Transfers	(81,585)	0
TOTAL GENERAL REVENUES AND TRANSFERS	**($65,047)**	**$187,742**
Change in net position	553,775	354,969
Net position, beginning of year	13,925,966	14,479,741
Net position, end of year	**$14,479,741**	**$14,834,710**

On June 30, 2023, the total cash and investments for all funds increased by $1,058,739 (from $18,619,103 to $19,677,842). The primary reasons for this increase are:

- General Fund cash increased by $1,628,126, (from $4,367,869 to $5,995,995) during fiscal year 2022/23. The American Rescue Plan Act (ARPA) funds were received by the City during fiscal year 2022/23 in the amount of $1,029,635. This is the second and final payment to be received through the ARPA allocation. The remainder of this increase is due to increased tax receipts over the year.

- General Fund taxes and assessments increased by $1,429,497 (from $6,143,124 to $7,572,621). The Measure P took effect in FY 22/23, beginning October 1, 2023, which created a sales & use tax of 1% within city limits.

- General Fund Expenses increased by $5,329,801. Much of this difference is due to the CalPERS refinancing adjustments from FY 2021-22. The result of the CalPERS adjustment in FY 2021-22 had a decrease in expenses of $8,994,085. The adjustment in FY 2022-23 was to increase expenses by $3,771,864. This along with approximately $8 million contribution to CalPERS in FY 2021-22 nets to an increase of approximately $5 million compared to the prior year just due to CalPERS contribution and actuarial activity. Other capital projects in the General Fund included the purchase of a Brush Fire Truck, Crew Cab Firetruck, police vehicle, and the completion of the Richmond Road Street Improvement Project.

- The Water Fund cash and investments increased by $284,763 (from $3,871,276 to $4,156,039). This is primarily due to an increase in cash flows from operating activities.

- The Natural Gas Fund cash and investments increased by $600,858 (from $5,334,550 to $5,935,408). Receipts from customers increased by $526,896 as the City experienced another record setting usage for the gas system due to a long and cold winter. Payments to Suppliers and Contractors increased by $639,805 as compared to the prior fiscal year. In 2020, the City borrowed $ 3.2 million in cash reserves from the Natural Gas Fund to pay down a higher interest rate CalPERS Side Fund loan with Umpqua Bank. Fund repayments began in 2021, and the Natural Gas Fund received $167,952 in repayments. Balances of this internal borrowing back to the Natural Gas Fund (including interest) are as follows: General Fund $1,821,397 (Administrative Services $346,759, Public Safety Police $1,021,012, and Public Safety Fire $453,626), Streets Fund $157,834, Water Fund $279,883 and Public Works Administration $47,578. The Natural Gas portion of this loan in the amount of $413,000 has been defeased. Repayment terms and interest rate were adopted by Resolution 20-5785.

ANALYSIS OF MAJOR GOVERNMENTAL FUNDS

Following is a brief description of the financial highlights for each of the City's major governmental funds for fiscal year 2022-23:

General Fund

The fiscal year 2022-23 annual budget began with a continuing resolution adopted and approved on June 29, 2022, by Resolution 22-6011 and with the final operating budget adopted and approved on September 21, 2022, by Resolution 22-6045 with a budgeted surplus of $75,723. With the passage of Measure P, which increased the Sales & Use tax by 1%, the City was able to pass a balanced budget for the first time in over 5 years.

The reserve fund on June 30, 2023, currently has $1,418,078. As part of the budget policies adopted by Resolution No. 22-6045, the City will strive to maintain General Fund reserves equal to twenty percent (20%) of annual operating revenues.

BUDGET VARIANCES IN THE GENERAL FUND

	Original Budget	Final Budget	Difference	Actual	Actual vs Final Budget
Revenues	7,977,382	10,618,114	2,640,732	10,838,438	220,324
Expenditures	(8,667,925)	(9,395,984)	(728,059)	(7,164,813)	2,231,171
Other Financing Sources and (uses):					
Transfers In	1,560,286	1,660,655	100,369	1,029,635	(631,020)
Transfers out	(738,739)	(738,739)	-	(295,080)	443,659
Net change in Fund Balance	$131,004	$2,144,046	$2,013,042	$4,408,180	$2,264,134

After the 2022-23 budget was adopted, the City Council approved several budget amendments. Changes throughout the year resulted in the final budget. Changes were as follows:

Revenues

	1,795,356	ARPA funds committed to GF
	689,000	Revenue Projection Increase Based on Receipts
	1,000	Walmart Donation (Police 2022)
	1,000	Walmart Donation (Fire 2022)
	100,000	Building Department Revenue
	39,382	PD Emergency Facility Repair
	15,000	PD Officer Wellness Grant
	2,640,732	

Expenditures

	40,000	Wildland Fire Truck
	39,495	PD Emergency Facility Repair
	13,450	Council Chambers AV Equipment
	5,000	CalRecycle Grant
	5,000	Abatement – Tree Removal
	1,000	Walmart Donation (Fire 2022)
	15,000	PD Officer Wellness Grant
	17,280	Code Enforcement Abatements
	1,000	Walmart Donation (Police)
	1,000	Walmart Donation (Fire 2023)
	5,760	IT Services
	302,013	MOU Adjustments
	109,200	Essential Worker Premium Pay
	5,068	ARPA Garden Carryover Project
	13,000	Playground Equipment
	30,000	Homeless Encampments
	14,425	HUSA Survey
	9,999	See, Click, Fix 22-23 Portion
	100,369	Capacity Transfer from Transfer to Exp for Loan Repayment
	$728,059	

As of June 30, 2023, total General Fund revenues and other financing sources were $10,838,438 or $2,861,056 more than originally budgeted. During FY 2022-23, the City chose to use the standard allowance for the ARPA funding, moving these funds into the General Fund for revenue replacement. This budget vs actual variance is primarily due to receiving the second payment of the ARPA funds of $1,795,356, $516,583 in legal settlement funds from PG&E from the Dixie Fire, $221,996 more in TOT tax, and $142,114 more in Business License tax. Sales and Use Taxes underperformed projections, receiving $3,813,159 of the $4,089,000 budgeted.

Actual expenditures and other financing sources were $7,164,813 or ($2,231,171) less than budgeted. This was primarily due to the fire department not participating in out-of-areas fire activities. The City annually budgets $425,000 to allow budget capacity to engage the fire department in these deployment opportunities. With the long winter season, the fire season was much less impactful to our area. Additionally, the fire department did not participate in the hazard materials training in FY22-23 ($90,000) as we did not receive the funding. Salary savings was generated throughout the general fund through vacant positions. Vacancies were identified in the Finance division (1), Administration (2), Police (1) and Fire (2). Additionally, a significant portion of savings came from the recalculation of the CalPERS costs for the City. In April 2022, the City refinanced the Unfunded Accrued Liability (UAL) portion of the City's CalPERS pension costs. Due to the timing of the loan, the City budgeted for full pension costs as it was undetermined at the time of budget adoption if the liability would be recalculated.

The General Fund ended Fiscal Year 2022-23 with an increase in fund balance of $4,408,180 (from $3,011,617 to $7,419,797) compared to the prior year. This increase in fund balance can be primarily attributed to an increase in taxes and assessments of $1,429,497, ARPA funding of $1,795,356, increase in investment earnings of $65,249, and the receipt of the PG&E legal settlement in the amount of $516,583.

For the year, General Fund total revenues exceeded total expenditures (excluding transfers) by $3,673,625, as compared to $1,258,437 for fiscal year 2021-22.

Total General Fund revenues increased from the prior year by $3,299,923 (from $7,538,515 to $10,838,438). Of this amount, $1,429,497 is an increase in taxes and assessments, $1,217,941 is an increase in intergovernmental revenues, which includes the ARPA funds, and $516,583 in legal settlement funds. Other increases include $37,246 in license and permits, $65,249 in investment earnings, and $34,983 in charges for services. Fines and forfeitures had a decrease of $1,576 from FY21-22.

Compared to the prior year, the General Fund expenditures increased by $517,603 (from $6,647,210 to $7,164,813). Government expenses decreased by $174,705 and Public Safety expenses decreased by $31,589. Community Services now includes Protective Inspections and Community Development, and these expenses combined increased by $252,112 (from $864,471 to $1,116,583). Debt Service increased by $587,022 due to the UAL loan having the first repayments in FY22-23.

General Fund transfers out decreased from the prior year by $10,000 (from $305,080 to $295,080). This is primarily due to debt service payments to the Gas fund loan repayment.

Gas Tax Special Revenue Fund

This fund accounts for gas tax revenue received from the State of California and is used for street purposes within the City. The Gas Tax Fund ended fiscal year 2022-23 with a decrease in fund balance of $204,549 and a prior year adjustment decrease of $200,219 due to overstated accounts receivable. Revenues increased over the previous year by $2,199,460 (from $636,191 to $2,827,134) primarily due to payments from the State of California for various STIP projects. Expenses increased over the previous year by $2,285,242, from $908,441 to $3,193,683. A major STIP project in FY22-23 was the Richmond Road Resurfacing project. The City combined a city water line improvement project with a resurfacing project along Richmond Road.

ANALYSIS OF MAJOR PROPRIETARY FUNDS

Following is a brief description of the financial highlights for each of the City's major proprietary funds for fiscal year 2022-23:

Water Enterprise Fund

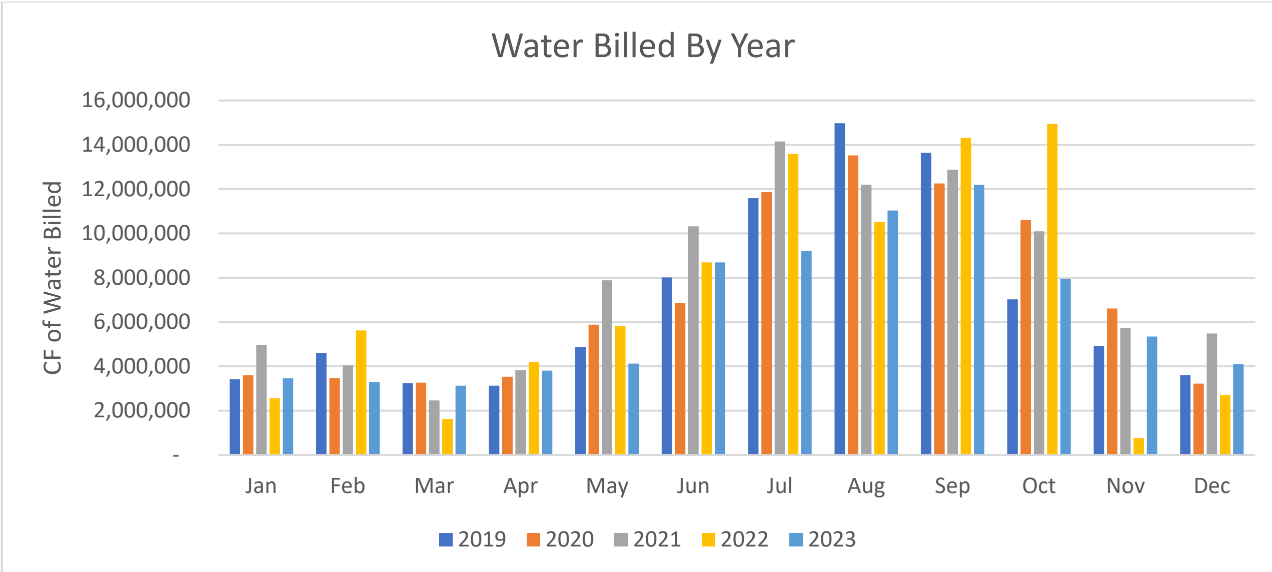
On June 30, 2023, the Water Fund ending net position shows an increase of $68,214 (from $6,181,021 to $6,249,235). Overall the assets of the water fund decreased by $61,710, excluding Deferred Outflows of Resources. This is primarily due to a decrease in cash of $289,423, a decrease in accounts receivable ($130,157), and an increase in interest receivable of $29,037. Due from Other Governments decreased by $465,102 as the payment from the IRWM program was received in FY 22-23. Total capital assets increased $215,009 over the prior fiscal year, with the completion of the Richmond Road project ($485,016.17) and the purchase of hydrant adapters ($94,827). The Water Fund also purchased $45,252 in equipment which included new meter reading equipment and a vehicle.

The total liabilities decreased by $690,303, (from $9,509,819 to $8,832,485). Current liabilities decreased by $17,358, and non-current liabilities decreased by $672,945 as payments were made on the City's debt obligations which includes the UAL loan, real property purchase of Barry Reservoir, the Natural Gas Refunding loan, and the USDA loan.

Water Fund sales and charges for services decreased by $83,860 (from $2,989,643 to $2,905,783) from the previous year primarily due to a long winter which delayed the start of watering season, which also reduced fire suppression usage during the FY22-23 year. Interest income increased over the prior year by $74,052.

Total expenses (operating and nonoperating) decreased by $610,614 (from $3,435,214 to $2,896,297). This is primarily due to a decrease in operating expenses from the refinancing of the UAL costs and reduced CalPERS obligations.

There were approximately 3,788 water customer accounts on June 30, 2023.



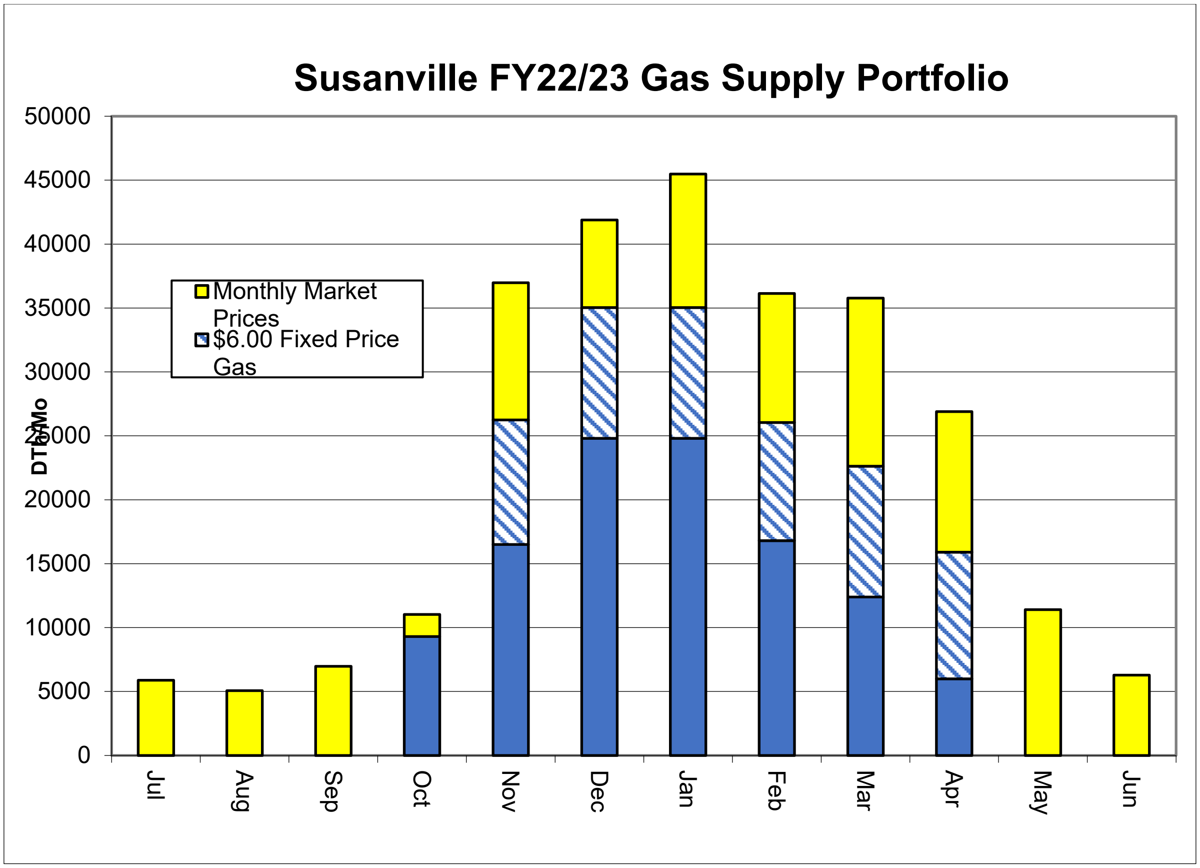
Year	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
2019	3,417,382	4,603,729	3,244,971	3,131,247	4,877,267	8,016,150	11,587,246	14,975,945	13,633,111	7,026,196	4,917,216	3,605,538
2020	3,600,914	3,475,925	3,265,473	3,535,686	5,879,174	6,861,175	11,873,358	13,517,417	12,253,797	10,603,348	6,609,334	3,218,653
2021	4,970,835	4,048,837	2,464,758	3,832,124	7,881,677	10,318,122	14,150,912	12,195,343	12,874,427	10,090,881	5,733,122	5,481,787
2022	2,565,590	5,618,243	1,625,579	4,207,241	5,813,649	8,689,178	13,588,579	10,508,887	14,312,179	14,945,123	766,477	2,718,397
2023	3,458,573	3,291,224	3,130,076	3,810,330	4,126,043	8,691,759	9,210,285	11,032,879	12,193,262	7,933,482	5,344,796	4,101,521

As with most cities and counties within the State of California, Susanville is not immune from experiencing drought conditions. The city, however, is located in the high desert and is accustomed to low rainfall and is not as impacted as the rest of the state. The City's water supply is fed by two natural springs and three wells. The wells are used to meet watering demand during irrigation season, which is typically April through September. With the exception of peak irrigation season, (June, July, August) the springs (Cady and Bagwell), supply the majority of the City's water.

Natural Gas Enterprise Fund

The Natural Gas Fund increased its net position by $406,222 during fiscal year 2022-23 (from $2,415,395 to $2,821,617). The 2022-23 usage remained stable; however residential usage increased by 20% than the previous year while commercial usage decreased by 27%. Natural Gas sales and charges for services increased by $377,858 due to below average temperatures during the winter months which increased usage. LAIF interest allocation increased by $89,558 due to higher returns in the investment fund.

Expenses including interest expense and transfers out decreased from the previous year by $96,377 (from $4,793,372 to $4,696,995. This is primarily due to the increasing purchasing of natural gas offsetting with the decreased administrative costs of the lower CalPERS obligations and increased interest revenues.



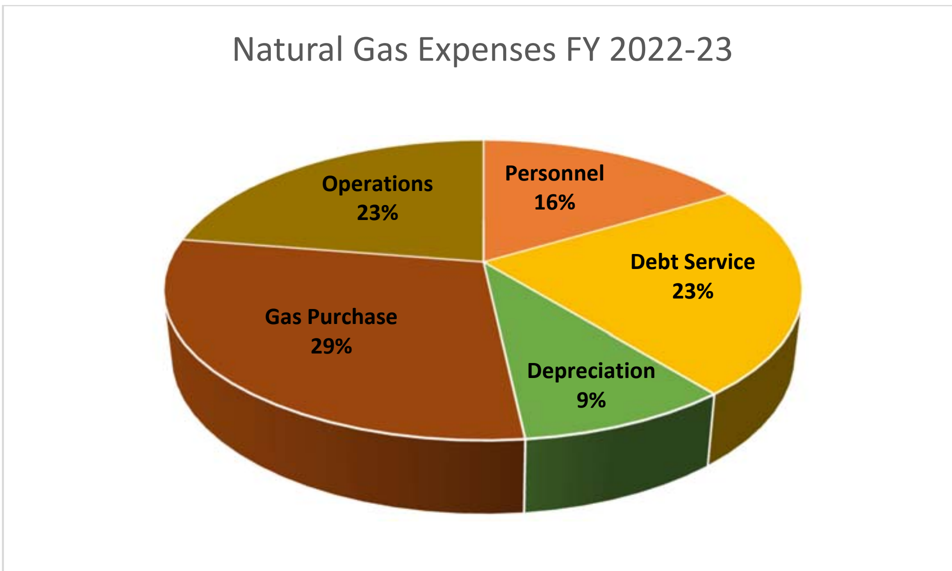
Total Assets excluding Deferred Outflows, increased by $124,576 (from $24,580,635 to $24,705,2115), primarily due to an increase in cash and investments of $604,944 and interest receivable of $32,800, a decrease in accounts receivable ($75,190), a decrease in depreciable assets of ($113,424) and a decrease in other noncurrent assets of ($176,262).

Total liabilities decreased by $835,787 (from $23,645,088 to $22,809,301), primarily due to payments made on debt obligations as noncurrent liabilities decreased by $813,044.

During fiscal year 2022-23, short-term natural gas prices were relatively high leading into Winter, then reached a peak average price in December 2022 of $30.17 per MMBtu, driven by cold temperatures and gas supply concerns. Fortunately, the City purchased most of its winter supply prior to the winter price spike avoiding the extremely high prices. The fist long-term purchase done in May 2018 at $2.54 per MMBtu covered approximately 50 percent of the City's wintertime supply. The second long-term purchase done in July 2022 at $5.99 per MMBtu covered an additional 27 percent of the City's wintertime supply. These combined fixed-price purchases covered 77 percent of the 2022-23 winter requirement. The remaining 23 percent was purchased strategically within each month between price spikes driven by the freezing weather. The prices for the balance of the supply ranged between the peak of $30.17 per MMBTU in December 2022 to $3.50 per MMBtu in April 2023.

The city continues to strategically purchase winter gas in advance to avoid wholesale price volatility and to assure price stability for residents. In fact, following the cold 2022-23 winter, the Susanville City Council approved by Resolution 23-6164 a formal gas purchase policy requiring 100 percent of average winter gas requirements to be purchased each year by November 1st preceding the winter. The policy further requires annual reporting each year by August to the City Council the status of the City's natural gas portfolio, ongoing compliance with the gas purchase strategy, and any need to adjust customer gas rates.

Beyond wholesale natural gas purchases representing 29% of the expenses for FY 2022-23, operations, and debt service each represent 23% of the expenses. The pie chart below illustrates the cost component proportions within the Natural Gas Fund.



The City continues to benefit from the refunding of the 2010 natural gas bonds through the 2019 bond refinance. This refunding lowered the interest rate, maintained the defeasance date of 2045, and is saving an estimated $522,000 per year.

The City utilizes the services of Interstate Gas Services, Inc. (IGS), a consulting firm specializing in natural gas. IGS evaluates and monitors the natural gas system operations and its performance, and periodically advises the City on industry changes.

CAPITAL ASSET AND LONG-TERM DEBT ACTIVITY

For more detailed information, please read this in conjunction with the City's basic financial statements and related notes, which follow this discussion.

Capital Assets Activity

Capital assets are reported at historical cost. The cost of capital assets includes capitalized interest and ancillary charges necessary to place the asset in its intended location and condition for use. Ancillary charges include costs that are directly attributable to asset acquisition, such as freight and transportation charges, site preparation costs, and professional fees. Donated capital assets are reported at their estimated fair value at the time of acquisition plus ancillary charges if any.

Capital assets include land, improvements to land, buildings, building improvements, vehicles, machinery, equipment, works of art and historical treasures, infrastructure, all other tangible, and intangible assets that are used in operations and that have initial useful lives extending beyond a single reporting period.

Infrastructure assets are long-lived capital assets that normally are stationary in nature and normally can be preserved for a significantly greater number of years than most capital assets. Examples of infrastructure assets include roads, bridges, tunnels, drainage systems, water systems, dams, and lighting systems.

The City depreciates its capital assets according to their estimated useful lives and uses a straight-line depreciation method.

The City's primary capital projects in 2022-23 was the completion of the resurfacing of Taxiway A at the airport, STIP FD project of Richmond Rd, Bunyan and Spring Ridge which includes the water services project on Richmond Road, and the purchase of a brush fire truck.

Long-term Debt Activity

The principal amount of the City's outstanding debt on June 30, 2023, was as follows:

2019 Refunding Revenue Bonds	$18,485,000	Secured by natural gas revenues.
Series 2022A & 2022B Lease (UAL Pension Refunding)	$10,160,801	Secured by leased certain real property.
Water Refunding Project	$5,635,600	Secured by water revenues.
City Hall Bonds	$565,101	Secured by 2013 lease financing agreement with Compass Bank.
USDA Note	$697,000	Secured by Water Fund Infrastructure
Community Pool Debt Service	$708,000	Secured by General Fund gross revenues

On May 1, 2022, the City entered into Series 2022A and Series 2022B lease agreements in the aggregate amount of $10,601,500 to provide funds to pay a portion of the City's UAL with CalPERS relating to the City's pension benefits. Proceeds from the obligations, less costs of issuances were immediately transferred to CalPERS to pay a portion of the UAL. Repayment of these agreements began on October 1, 2022, with the final lease payments to be made in 2042.

Scheduled principal repayments of $1,695,192 were made during fiscal year 2022-23. The 2013 CalPERS Refunding loan outstanding principal balance of $3,390,000 was paid in full in June of 2020. The City used reserve cash funds from the Natural Gas System to repay this loan through an internal borrowing from the General Fund, Water Fund, Streets Fund and Public Works Administration Fund. All debt service principal and interest payments are current. For more detailed information, please refer to the notes to the financial statements for long-term debt.

SUMMARY OF KNOWN FACTS, DECISIONS AND CONDITIONS

The City of Susanville, like most cities, is facing skyrocketing CalPERS costs. Our revenue growth is low compared to our increasing expenses and the City was working on an economic development plan before the complete shut down of the State of California in March 2020 due to COVID 19. The City saw Sales and Use Tax and TOT tax decreases of approximately 15% from 18-19 to 19-20. Fiscal year 2020-21 saw gains in our Sales Tax of 7.8%, and again in Fiscal Year 2021-22 we saw gains of 14.9%. TOT remained level from 19-20 to 20-21, but we had significant growth in 21-22 and 22-23 of 9.6% and 16.4%, respectively.

One of the primary goals during 21-22 was to refinance our CalPERS Unfunded Accrued Liability in order to maintain a more manageable payment during the CalPERS ramp up period. We were able to successfully complete this project in May of 2022. In 23-24, savings of over $140,000 was realized through this refinancing, and is expected to grow over the coming years.

The winter of 22-23 proved to be one of the wettest winters on record and 23-24 saw above normal precipitation as well. The water utility is monitoring revenues and is pursuing a rate increase in FY 24-25 to help offset the losses due to lessened demand from the wet seasons as well as decreased usage as customers have become accustomed to drought regulations.

The city asked voters in June 2022 for a 1% Sales and Use Tax increase to be a general tax. The measure passed along with advisory measure Q which stipulated that the usage of funds be used primarily to maintain and enhance existing public safety services (police and fire) and provide funding to support street infrastructure improvements, and provide funding to support economic development efforts designed to increase businesses, jobs and visitors to Susanville. The City began receiving the additional sales tax in October of 2022. This tax measure generated $1.6 million in general fund revenue for 22-23, and over $2 million for 23-24, which provided necessary stability for the general fund departments to continue to provide services at the levels expected by the community.

On September 5, 2019, the city issued the 2019 Refunding Natural Gas Bonds, defeasing the 2010 Series A and Series B Bonds. The water portion of these bonds was refinanced with a bank loan. This bond issuance and refinancing reduced the interest rate, maintained the current maturity dates, reduced rate stabilization funds, and gave the Water Fund an estimated annual savings of $118,307 and the Natural Gas Fund a savings of $521,619.

The City Council adopted the fiscal year 2023-24 budget on June 16, 2023. The budget reflects Council priorities and maintains the same level of services provided in fiscal year 2022-23. In 22-23, the Council sought to make salaries and wages more competitive and equitable for our staff and salary negotiations saw increases of 10-20% across the various staffing MOUs. General Fund expenditures budget for fiscal year 2023-24 is $1,166,005, 12% more than the prior fiscal year due to these increases as well as inflationary impacts. The increase (from $8,548,545 in fiscal year 2022-23 to $9,714,550 in fiscal year 2023-24) reflects funding all approved positions within the budget, increases in negotiated salaries are part of unit salary negotiations, increases to Public Safety spending for dispatch/animal control contract increases and grant matches. General Fund budgeted revenues are projected to increase 16%, (from $7,913,975 to $9,421,499) with increases in Sales and Use Tax, Property Tax.

CONTACTING CITY MANAGEMENT

This annual financial report is intended to provide citizens, taxpayers, investors, and creditors with a general overview of the City's finances. Questions about this report should be directed to the Administrative Services Department, at 66 North Lassen Street, Susanville, California 96130.

BASIC FINANCIAL STATEMENTS

City of Susanville
Statement of Net Position
June 30, 2023

	Governmental Activities	Business-type Activities	Total
ASSETS			
Cash and Investments	$ 9,259,823	$ 10,193,985	$ 19,453,808
Restricted Cash and Investments	-	224,034	224,034
Accounts Receivable	3,635,669	686,913	4,322,582
Interest Receivable	64,779	80,412	145,191
Prepaid Items	147,888	16,801	164,689
Prepaid Bond Insurance	-	84,482	84,482
Internal Balances	(2,026,811)	2,026,811	-
Inventory	44,765	91,047	135,812
Due From Other Governments	-	-	-
Leases Receivable	172,071	-	172,071
Loans Receivable	818,823	-	818,823
Capital Assets, Not Depreciated	3,743,500	4,023,604	7,767,104
Capital Assets, Depreciated, Net	8,547,054	27,287,797	35,834,851
Total Assets	24,407,561	44,715,886	69,123,447
DEFERRED OUTFLOWS OF RESOURCES			
Deferred Charges on Refunding	-	1,577,206	1,577,206
Deferred Outflows Related to Pensions	7,455,123	1,991,231	9,446,354
Total Deferred Outflows of Resources	7,455,123	3,568,437	11,023,560
LIABILITIES			
Accounts Payable	387,883	108,450	496,333
Accrued Liabilities	203,567	5,500	209,067
Interest Payable	103,212	91,228	194,440
Deposits Payable	27,215	224,034	251,249
Unearned Revenue	-	28,346	28,346
Long-Term Liabilities:			
Due Within One Year	674,412	1,242,122	1,916,534
Due in More Than One Year	14,356,329	29,734,419	44,090,748
Total Liabilities	15,752,618	31,434,099	47,186,717
DEFERRED INFLOWS OF RESOURCES			
Lease Related	172,071	-	172,071
Deferred Inflows Related to Pensions	7,109,476	2,015,514	9,124,990
Total Deferred Inflows of Resources	7,281,547	2,015,514	9,297,061
NET POSITION			
Net Investment in Capital Assets	11,017,453	5,636,796	16,654,249
Restricted for:			
Public Safety	252,383	-	252,383
Parks & Recreation	156,186	-	156,186
Housing and Economic Development	725,837	-	725,837
HOME Program	779,845	-	779,845
Traffic Safety	46,235	-	46,235
Traffic Signals	86,694	-	86,694
Streets and Roads	941,582	-	941,582
Unrestricted	(5,177,696)	9,197,914	4,020,218
Total Net Position	$ 8,828,519	$ 14,834,710	$ 23,663,229

The accompanying notes are an integral part of this statement.

City of Susanville
Statement of Activities
Year Ended June 30, 2023

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions
Governmental Activities:				
General Government	$ 2,331,966	$ 530,620	$ 1,795,356	$ -
Public Safety	7,199,915	259,801	322,958	2,303
Streets	1,521,435	-	-	2,912,122
Protective Inspections	-	-	-	-
Community Services	1,198,098	285,246	-	-
Community Development	247,754	168,445	202,197	-
Interest Expense & Issuance Costs	409,156	-	-	-
Total Governmental Activities	12,908,324	1,244,112	2,320,511	2,914,425
Business-type Activities:				
Water	2,896,297	2,905,783	-	-
Natural Gas	4,820,031	5,103,217	-	-
Airport	278,439	134,614	-	-
Golf Course	453,728	496,902	-	-
Geothermal	116,011	91,217	-	-
Total Business-type Activities	8,564,506	8,731,733	-	-
Total Primary Government	$ 21,472,830	$ 9,975,845	$ 2,320,511	$ 2,914,425

General Revenues:
Taxes:
Property
Sales and Use
Transient Occupancy Taxes
Business License Taxes
Franchise
Other Taxes
Investment Income
Miscellaneous Income
Transfers

Total General Revenues and Transfers

Change in Net Position

Net Position - Beginning of Year, Restated

Net Position - End of Year

The accompanying notes are an integral part of this statement.

Net (Expense) Revenue and Changes in Net Position		
Governmental Activities	Business-type Activities	Total
$ (5,990)	$ -	$ (5,990)
(6,614,853)	-	(6,614,853)
1,390,687	-	1,390,687
-	-	0
(912,852)	-	(912,852)
122,888	-	122,888
(409,156)	-	(409,156)
(6,429,276)	-	(6,429,276)
-	9,486	9,486
-	283,186	283,186
-	(143,825)	(143,825)
-	43,174	43,174
-	(24,794)	(24,794)
-	167,227	167,227
(6,429,276)	167,227	(6,262,049)
2,770,762	-	2,770,762
3,833,632	-	3,833,632
594,682	-	594,682
359,427	-	359,427
11,001	-	11,001
19,628	-	19,628
193,180	187,742	380,922
50,000	-	50,000
-	-	-
7,832,312	187,742	8,020,054
1,403,036	354,969	1,758,005
7,425,483	14,479,741	21,905,224
$ 8,828,519	$ 14,834,710	$ 23,663,229

City of Susanville
Balance Sheet
Governmental Funds
June 30, 2023

	General Fund	Gas Tax Special Revenue Fund	ARPA Special Revenue Fund	Non-major Governmental Funds	Total
ASSETS					
Cash and Investments	$ 5,995,995	$ -	$ -	$ 2,505,023	$ 8,501,018
Accounts Receivable	1,265,328	2,183,291	-	180,049	3,628,668
Interest Receivable	37,395	-	-	19,312	56,707
Prepaid Expenditures	133,793	2,962	-	-	136,755
Inventory	44,765	-	-	-	44,765
Due From Other Funds	2,136,789	-	-	-	2,136,789
Leases Receivable	172,071	-	-	-	172,071
Loans Receivable	52,136	-	-	766,687	818,823
Total Assets	$ 9,838,272	$ 2,186,253	$ -	$ 3,471,071	$ 15,495,596
LIABILITIES					
Accounts Payable	$ 204,847	$ 73,861	$ -	$ 75,466	$ 354,174
Accrued Liabilities	198,917	-	-	-	198,917
Deposits	20,247	6,968	-	-	27,215
Due to Other Funds	-	2,125,068	-	11,721	2,136,789
Advances from Other Funds	1,821,414	157,826	-	-	1,979,240
Total Liabilities	2,245,425	2,363,723	-	87,187	4,696,335
DEFERRED INFLOWS OF RESOURCES					
Lease Related	172,071	-	-	-	172,071
Unavailable Revenues - Grants	979	39,009	-	67,154	107,142
Total Deferred Inflows of Resources	173,050	39,009	-	67,154	279,213
FUND BALANCES					
Nonspendable	230,694	-	-	-	230,694
Restricted	19,555	-	-	3,263,232	3,282,787
Assigned	267,302	-	-	66,859	334,161
Unassigned	6,902,246	(216,479)	-	(13,361)	6,672,406
Total Fund Balances	7,419,797	(216,479)	-	3,316,730	10,520,048
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 9,838,272	$ 2,186,253	$ -	$ 3,471,071	$ 15,495,596

The accompanying notes are an integral part of this statement.

City of Susanville
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position
June 30, 2023

Fund Balances for Governmental Funds	$ 10,520,048
Amounts reported for Governmental Activities in the Statement of Net Position are different because:	
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	
Capital Assets	21,605,858
Accumulated Depreciation	(9,315,304)
Long-term liabilities applicable to the City's governmental activities are not due and payable in the current period and accordingly are not reported as fund liabilities. All liabilities, both current and long-term, are reported in the Statement of Net Position. Balances at June 30, 2023:	
Compensated Absences	(378,553)
Net Pension Liability	(5,421,952)
Lease Financing (City Hall Project)	(565,101)
Community Swimming Pool Loan	(708,000)
Series 2022A & B Lease Agreement	(7,925,138)
Interest Payable on Long-term Debt	(103,212)
Amounts for deferred outflows and deferred inflows related to the City's Net Pension Liabililty are not reported in the funds:	
Deferred Outflows Related to Pensions	7,455,123
Deferred Inflows Related to Pensions	(7,109,476)
Other long-term receivables are not available to pay for current period expenditures and, therefore, are reported as unavailable revenue in the funds.	107,142
The internal service funds are used by management to charge the costs of operations to individual funds. The assets and liabilities of the internal service funds are included in Governmental Activities in the Statement of Net Position.	667,084
Net Position of Governmental Activities	$ 8,828,519

The accompanying notes are an integral part of this statement.

City of Susanville
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
Year Ended June 30, 2023

	General Fund	Gas Tax Special Revenue Fund	ARPA Special Revenue Fund	Non-major Governmental Funds	Total
REVENUES					
Taxes and Assessments	$ 7,572,621	$ -	$ -	$ -	$ 7,572,621
Licenses and Permits	152,029	-	-	-	152,029
Fines and Forfeitures	29,106	-	-	4,273	33,379
Investment Earnings	64,130	782	-	128,260	193,172
Intergovernmental	1,987,421	2,754,036	-	734,715	5,476,172
Charges for Services	516,548	72,316	-	2,500	591,364
Other	-	-	-	50,000	50,000
Legal Settlement	516,583	-	-	-	516,583
Total Revenues	10,838,438	2,827,134	-	919,748	14,585,320
EXPENDITURES					
Current:					
General Government	462,940	-	-	-	462,940
Public Safety	4,908,434	-	-	180,073	5,088,507
Streets	-	912,778	-	195,289	1,108,067
Community Services	1,116,583	-	-	295	1,116,878
Community Development	-	-	-	247,754	247,754
Capital Outlay	89,834	2,253,969	-	189,988	2,533,791
Debt Service:					
Principal	332,170	13,151	-	198,722	544,043
Interest and Fiscal Charges	254,852	13,785	-	53,509	322,146
Total Expenditures	7,164,813	3,193,683	-	1,065,630	11,424,126
Excess of Revenues Over (Under) Expenditures	3,673,625	(366,549)	-	(145,882)	3,161,194
OTHER FINANCING SOURCES (USES)					
Transfers In	1,029,635	162,000	-	435,080	1,626,715
Transfers Out	(295,080)	-	(1,029,635)	(302,000)	(1,626,715)
Total Other Financing Sources (Uses)	734,555	162,000	(1,029,635)	133,080	-
Net Change in Fund Balances	4,408,180	(204,549)	(1,029,635)	(12,802)	3,161,194
Fund Balances, Beginning of Year	3,011,617	188,289	1,029,635	3,329,532	7,559,073
Prior Period Adjustments	-	(200,219)	-	-	(200,219)
Fund Balances, End of Year	$ 7,419,797	$ (216,479)	$ -	$ 3,316,730	$ 10,520,048

The accompanying notes are an integral part of this statement.

City of Susanville
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities
Year Ended June 30, 2023

Net Change in Fund Balances - Total Governmental Funds	$	3,161,194
Amounts reported for Governmental Activities in the Statement of Activities are different because:		
Governmental funds report capital outlay as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over the estimated useful lives as depreciation expense.		
Capital Expenditures		2,634,893
Depreciation Expense		(824,101)
The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. The following represent differences in the treatment of long-term debt and related items:		
Principal payment on Lease Financing		112,669
Principal payment on Community Swimming Pool Loan		77,000
Principal payment on Series 2022A and B Lease Agreement		354,374
Some expenses reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds, as follows:		
Compensated Absences		(75,113)
Net Pension Liability		1,257,583
Accrued Interest Payable		(87,010)
Amounts for deferred inflows and deferred outflows related to the City's Net Pension Liability are not reported in the funds. This is the net change in these deferred outflows and inflows:		
Deferred Outflows Related to Pensions		(3,175,950)
Deferred Inflows Related to Pensions		(1,853,497)
Some revenues reported in the Statement of Activities are not considered to be available to finance current expenditures and, therefore, are not reported as revenues in the governmental funds.		(273,962)
The change in net position of the internal service funds is reported with governmental activities.		94,956
Change in Net Position of Governmental Activities	$	1,403,036

The accompanying notes are an integral part of this statement.

City of Susanville
Statement of Net Position
Proprietary Funds
June 30, 2023

	Business-type Activities Enterprise Funds					Governmental Activities Internal Service Funds
	Water	Natural Gas	Airport	Nonmajor	Totals	
ASSETS						
Current Assets:						
Cash and Investments	$ 4,108,155	$ 5,759,258	$ 27,987	$ 298,585	$ 10,193,985	$ 758,805
Accounts Receivable	303,174	281,630	6,603	95,506	686,913	7,001
Interest Receivable	36,513	42,484	528	887	80,412	8,072
Prepaid Expenses	5,524	10,704	35	538	16,801	11,133
Inventory	16,901	70,885	-	3,261	91,047	-
Total Current Assets	4,470,267	6,164,961	35,153	398,777	11,069,158	785,011
Noncurrent Assets:						
Restricted Cash and Investments	47,884	176,150	-	-	224,034	-
Advances to Other Funds	-	2,306,697	-	-	2,306,697	-
Prepaid Bond Insurance	-	84,482	-	-	84,482	-
Capital Assets:						
Non-depreciable	1,563,184	-	43,189	2,417,231	4,023,604	-
Depreciable, net	8,373,169	15,972,921	2,694,704	247,003	27,287,797	-
Total Capital Assets	9,936,353	15,972,921	2,737,893	2,664,234	31,311,401	-
Total Noncurrent Assets	9,984,237	18,540,250	2,737,893	2,664,234	33,926,614	-
Total Assets	14,454,504	24,705,211	2,773,046	3,063,011	44,995,772	785,011
DEFERRED OUTFLOWS OF RESOURCES						
Deferred Charges on Refundings	639,198	938,008	-	-	1,577,206	-
Pension Actuarial Amounts	982,529	1,008,702	-	-	1,991,231	-
Total Deferred Outflows of Resources	1,621,727	1,946,710	-	-	3,568,437	-
LIABILITIES						
Current Liabilities:						
Accounts Payable	34,420	30,177	14,294	29,559	108,450	33,709
Accrued Liabilities	5,500	-	-	-	5,500	4,650
Interest Payable	25,900	65,328	-	-	91,228	-
Deposits Payable	47,884	176,150	-	-	224,034	-
Unearned Revenue	-	-	-	28,346	28,346	-
Current Portion of Compensated Absences	3,018	7,709	-	-	10,727	6,257
Current Portion of Long-term Debt	527,898	703,497	-	-	1,231,395	-
Total Current Liabilities	644,620	982,861	14,294	57,905	1,699,680	44,616
Noncurrent Liabilities:						
Advances from Other Funds	279,886	-	-	-	279,886	47,571
Compensated Absences	2,594	35,738	-	-	38,332	25,740
Net Pension Liability	710,540	729,468	-	-	1,440,008	-
Notes Payable	870,859	-	-	-	870,859	-
Bonds Payable	6,323,986	21,061,234	-	-	27,385,220	-
Total Noncurrent Liabilities	8,187,865	21,826,440	-	-	30,014,305	73,311
Total Liabilities	8,832,485	22,809,301	14,294	57,905	31,713,985	117,927
DEFERRED INFLOWS OF RESOURCES						
Pension Actuarial Amounts	994,511	1,021,003	-	-	2,015,514	-
Total Deferred Inflows of Resources	994,511	1,021,003	-	-	2,015,514	-
NET POSITION						
Net Investment In Capital Assets	3,957,397	(3,722,728)	2,737,893	2,664,234	5,636,796	-
Unrestricted	2,291,838	6,544,345	20,859	340,872	9,197,914	667,084
Total Net Position	$ 6,249,235	$ 2,821,617	$ 2,758,752	$ 3,005,106	$ 14,834,710	$ 667,084

The accompanying notes are an integral part of this statement.

City of Susanville
Statement of Revenues, Expenses, and Changes in Net Position
Proprietary Funds
Year Ended June 30, 2023

	Business-type Activities Enterprise Funds					Governmental Activities Internal Service Funds
	Water	Natural Gas	Airport	Nonmajor	Totals	Funds
OPERATING REVENUES						
Sales and Charges for Services	$ 2,905,783	$ 5,103,217	$ 134,614	$ 477,023	$ 8,620,637	$ 2,183,006
Total Operating Revenues	2,905,783	5,103,217	134,614	477,023	8,620,637	2,183,006
OPERATING EXPENSES						
Purchases of Natural Gas	-	1,569,971	-	-	1,569,971	-
Administration	2,175,198	2,085,120	120,119	553,576	4,934,013	1,412,358
Insurance Costs and Claims	-	-	-	-	-	686,582
Depreciation and Amortization	410,085	441,071	158,225	16,130	1,025,511	-
Total Operating Expenses	2,585,283	4,096,162	278,344	569,706	7,529,495	2,098,940
Operating Income (Loss)	320,500	1,007,055	(143,730)	(92,683)	1,091,142	84,066
NONOPERATING REVENUES (EXPENSES)						
Interest Income	58,728	123,036	1,418	4,560	187,742	10,890
Interest Expense	(311,014)	(723,869)	(95)	(33)	(1,035,011)	-
Other Revenues	-	-	-	111,096	111,096	-
Total Nonoperating Revenues (Expenses)	(252,286)	(600,833)	1,323	115,623	(736,173)	10,890
Income Before Capital Contributions and Transfers	68,214	406,222	(142,407)	22,940	354,969	94,956
Capital Contributions	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Change in Net Position	68,214	406,222	(142,407)	22,940	354,969	94,956
Net Position, Beginning of Year	6,181,021	2,415,395	2,901,159	2,982,166	14,479,741	572,128
Net Position, End of Year	$ 6,249,235	$ 2,821,617	$ 2,758,752	$ 3,005,106	$ 14,834,710	$ 667,084

The accompanying notes are an integral part of this statement.

City of Susanville
Statement of Cash Flows
Proprietary Funds
Year Ended June 30, 2023

	Business-type Activities Enterprise Funds					Governmental Activities Internal Service Funds
	Water	Natural Gas	Airport	Nonmajor	Totals	
Cash Flows from Operating Activities						
Receipts from Customers and Users	$ 3,031,280	$ 5,174,321	$ 197,996	$ 472,559	$ 8,876,156	$ 2,246,075
Payments to Suppliers and Contractors	(1,427,303)	(2,841,216)	(150,781)	(441,973)	(4,861,273)	(1,261,914)
Payments to Employees	(409,945)	(483,343)	(26,721)	(110,873)	(1,030,882)	(965,896)
Net Cash Flows from Operating Activities	1,194,032	1,849,762	20,494	(80,287)	2,984,001	18,265
Cash Flows from Noncapital Financing Activities						
Transfers from (To) Other Funds	-	-	-	-	-	-
Payments on Long-term Debt	(42,640)	(43,685)	-	-	(86,325)	-
Payments Received from (Paid to) Other Funds	(20,377)	167,952	-	-	147,575	(3,471)
Net Cash Flows from Noncapital Financing Activities	(63,017)	124,267	-	-	61,250	(3,471)
Cash Flows from Capital Financing Activites						
Acquisition of Capital Assets	(625,094)	(151,385)	(854,294)	(20,989)	(1,651,762)	-
Capital Grants	465,102	-	746,324	-	1,211,426	-
Interest Paid	(253,033)	(767,022)	(95)	(33)	(1,020,183)	-
Proceeds from Insurance Reimbursement	-	-	-	21,341	21,341	
Payments on Long-term Debt	(462,918)	(545,000)	-	-	(1,007,918)	-
Net Cash Flows from Capital Financing Activities	(875,943)	(1,463,407)	(108,065)	319	(2,447,096)	-
Cash Flows from Investing Activities						
Interest Received	29,691	90,236	1,087	4,329	125,343	4,595
Net Increase (Decrease) in Cash and Cash Equivalents	284,763	600,858	(86,484)	(75,639)	723,498	19,389
Cash and Cash Equivalents - Beginning of Year	3,871,276	5,334,550	114,471	374,224	9,694,521	739,416
Cash and Cash Equivalents - End of Year	$ 4,156,039	$ 5,935,408	$ 27,987	$ 298,585	$ 10,418,019	$ 758,805
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:						
Operating Income (Loss)	$ 320,500	$ 1,007,055	$ (143,730)	$ (92,683)	$ 1,091,142	$ 84,066
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by Operating Activities:						
Depreciation	410,085	441,071	158,225	16,130	1,025,511	-
Changes in Assets and Liabilities:						
(Increase) Decrease in Accounts Receivable	130,157	75,190	63,382	1,790	270,519	63,069
(Increase) Decrease in Prepaids	(4,487)	(6,540)	(8)	(447)	(11,482)	3,134
(Increase) Decrease in Inventory	(253)	(21,430)	-	(728)	(22,411)	-
(Increase) Decrease in Deferred Outflows - Pensions	301,051	309,070	-	-	610,121	-
Increase (Decrease) in Accounts Payable	(22,509)	(37,993)	(57,328)	1,905	(115,925)	982
Increase (Decrease) in Accrued Liabilities	(3,012)	-	(47)	-	(3,059)	(133,726)
Increase (Decrease) in Deposits Payable	(4,660)	(4,086)	-	-	(8,746)	
Increase (Decrease) in Unearned Revenue	-	-	-	(6,254)	(6,254)	
Increase (Decrease) in Compenstated Absences	(6,962)	11,328	-	-	4,366	740
Increase (Decrease) in Net Pension Liability	(123,060)	(126,338)	-	-	(249,398)	-
Increase (Decrease) in Deferred Inflows - Pensions	197,182	202,435	-	-	399,617	-
Net Cash Provided by Operating Activities	$ 1,194,032	$ 1,849,762	$ 20,494	$ (80,287)	$ 2,984,001	$ 18,265
Noncash Capital and Related Financing Activities						
Amortization Related to Long-term Debt	$ 49,177	$ 42,637	$ -	$ -	$ 91,814	$ -

The accompanying notes are an integral part of this statement.

City of Susanville
Statement of Fiduciary Net Position
Custodial Funds
June 30, 2023

	Custodial Funds
ASSETS	
Cash and Investments	$ 276,250
Accounts Receivable	79,640
Interest Receivable	392
Total Assets	356,282
LIABILITIES	
Accounts Payable	60,623
Due to City of Susanville	-
Total Liabilities	60,623
NET POSITION	
Restricted	
Held for the Benefit of Others	295,659
Total Net Position	$ 295,659

The accompanying notes are an integral part of this statement.

City of Susanville
Statement of Changes in Fiduciary Net Position
Custodial Funds
Year Ended June 30, 2023

	Custodial Funds
ADDITIONS	
Contributions:	
Donations and Other Charges	$ 1,293,665
Investment Earnings:	
Interest Income	10,018
Total Additions	1,303,683
DEDUCTIONS	
General and Administrative	1,650,501
Total Deductions	1,650,501
Net Increase (Decrease) in Net Position	(346,818)
Net Position, Beginning of Year (Restated)	642,477
Net Position, End of Year	$ 295,659

The accompanying notes are an integral part of this statement.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The basic financial statements of the City of Susanville, California (City) have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental agencies. The Governmental Accounting Standards Board (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 of Susanville was incorporated in 1900, under the laws of the State of California.

The accompanying basic financial statements present the financial activities of the City and its component units, entities for which the City is considered to be financially accountable. Blended component units, although legally separate entities are, in substance, part of the City's operations and data from these units are combined with data of the City. The City has no discretely presented component units. The blended component units have a June 30 year end. The following entity is reported as blended component unit:

The City of Susanville Public Financing Authority (Authority) was established solely to assist the City in the issuance of certain revenue bonds. It is controlled by and financially dependent on the City; its financial activities are accounted for in respective enterprise funds.

B. Government-wide and Fund Financial Statements

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information about the reporting government as a whole, except for its fiduciary activities. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. Likewise, the primary government (including its blended component units) is reported separately from discretely presented component units for which the primary government is financially accountable. The City has no discretely presented component units.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are expenses that are clearly identifiable with a specific function or segment. Program revenues include: 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items that are properly not included among program revenues are reported instead as general revenues.

The underlying accounting system of the City is organized and operated on the basis of separate funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures or expenses, as appropriate. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

Certain eliminations have been made regarding interfund activities, payables, and receivables. All internal balances in the Statement of Net Position have been eliminated except those representing balances between the governmental activities and the business-type activities, which are presented as internal balances and eliminated in the total primary government column. In the Statement of Activities, internal fund transactions have been eliminated; however, those transactions between governmental and business-type activities have not been eliminated.

Separate financial statements for the City's governmental and proprietary funds are presented after the Government-wide Financial Statements. These statements display information about major funds individually and other governmental funds in the aggregate for governmental and enterprise funds.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund financial statements. Under the economic resources measurement focus, all assets and liabilities (whether current or noncurrent) associated with their activity are included on their balance sheets. Under the accrual basis of accounting, revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows.

Proprietary funds distinguish operating revenues and expenses from nonoperating 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. Operating expenses for proprietary funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses. Nonexchange transactions, in which the City gives (or receives) value without directly receiving (or giving) equal value in exchange include property taxes, grants, entitlements, and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year which the taxes are levied. Revenue from grants, entitlements, and donations is recognized in the fiscal year in which all the eligibility requirements have been satisfied.

When both restricted and unrestricted resources are available for use, it is the City's policy to use restricted resources first, then unrestricted resources as they are needed.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under the current financial resources measurement focus, only current assets and current liabilities are generally included on their balance sheets. The reported fund balance (net current assets) is considered to be a measure of "available spendable resources". Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of "available spendable resources" during a period. Noncurrent portions of long-term receivables due to governmental funds are reported on their balance sheets in spite of their spending measurement focus. However, special reporting treatments are used to indicate that they should not be considered "available spendable resources" since they do not represent net current assets. Recognition of governmental fund type revenue represented by noncurrent receivables is deferred until they become current receivables. Noncurrent portions of other long-term receivables are offset by nonspendable fund balance accounts.

Under the modified accrual basis of accounting, revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, except for principal and interest on general long-term liabilities, claims and judgments, and compensated absences that are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term liabilities are reported as other financing sources.

Property taxes, taxpayer-assessed tax revenues (sales taxes, transient occupancy taxes, franchise taxes, etc.), grant revenues and earnings on investments are all considered to be susceptible to accrual, and so have been recognized as revenues of the current fiscal period. Only the portion of special assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the government.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are charges between the government's proprietary funds functions and various other functions of the government. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Fund Classifications

The City reports the following funds as major governmental funds:

General Fund - this is the City's primary operating fund and accounts for all financial resources of the general government, except those required to be accounted for in another fund.

Gas Tax Special Revenue Fund - accounts for the receipt and expenditure of gas tax revenues received from the State of California.

ARPA Special Revenue Fund – accounts for the funds received from the State of California for Coronavirus Relief Funds (CRF) provided in the Federal ARPA Act.

The City reports the following major proprietary funds:

Water Fund - accounts for the activities of providing water to the residents of the City.

Natural Gas Fund - accounts for the activities of providing natural gas to the residents of the City.

Airport Fund – accounts for the activities of the City's airport.

Additionally, the City reports the following fund types:

Internal Service Funds are used to account for the financing of goods and services provided by one City department to other departments on a cost-reimbursement basis. The City uses internal service funds to account for Public Works administration, risk administration, and retirement benefits.

Fiduciary Funds - The City reports Custodial Funds in the Statement of Fiduciary Net Position. Custodial Funds are used to account for assets held by the City as an agent for individuals, private organizations, and other governmental units. The City maintains three Custodial Funds: LAFCO, Air Pollution District and IRWMG. Custodial funds are accounted for using the accrual basis of accounting and economic resources measurement focus.

D. Cash, Cash Equivalents, and Investments

In order to maximize investment return, the City pools its available cash for investment purposes. The cash management pool is used essentially as a demand deposit account by the participating funds. The City has defined cash and cash equivalents, for purposes of the statement of cash flows, as all deposits and investments purchased with a maturity date of 90 days or less. Investments are stated at fair value (the value at which an investment could be exchanged in a current transaction between willing parties, other than in a forced or liquidation sale).

E. Restricted Cash and Investments

Certain restricted cash and investments are held by fiscal agents for the redemption of bonded debt and for acquisition and construction of capital projects. Restricted cash and investments are also reported for customer deposits in the enterprise funds, as applicable.

F. Compensated Absences

In compliance with Governmental Accounting Standards Board Statement No. 16, the City has established a liability for accrued compensatory and vacation time in relevant funds. All vacation is accrued when incurred in the government-wide and proprietary funds financial statements. This liability is established for the current employees at the current rates of pay. If compensatory and vacation time are not used by the employee during the term of employment, compensation is payable to the employee at the time of retirement. Such compensation is calculated

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

at the employee's prevailing rate at the time of retirement or termination. The General Fund is primarily responsible for the repayment of the governmental activities portion of compensated absences.

G. Property Taxes

California Constitution Article XIII A, limits the combined property tax rate to one percent of a property's assessed valuation Additional taxes may be imposed with voter approval. Assessed value is calculated at one hundred percent of a property's fair value, as defined by Article XIII A, and may be increased no more than two percent per year unless a change in ownership occurs.

The state legislature has determined the method of distributing the one percent tax levy among the various taxing jurisdictions. Property tax revenues are recognized in the fiscal year for which taxes have been levied and collected within sixty days of fiscal year end.

The following are significant dates relating to the City’s property taxes:

	Secured	Unsecured
Valuation/lien dates	January 1	January 1
Levy dates	July 1	July 1
Due dates	November 1 and February 1	August 1
Delinquency dates	December 10 and April 10	August 31

H) Inventories

Inventories of the enterprise funds, consisting primarily of materials and supplies, are stated at cost determined by the first-in, first-out method. Inventories of the governmental funds are recorded as expenditures when purchased.

I. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, traffic lights and signals, street lights, and similar items), are reported in the applicable government-wide financial statements. Capital assets are defined by the City as assets with an initial, individual cost of $5,000 ($100,000 for infrastructure) or more and an estimated useful life in excess of one year. Such capital assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets received prior to the implementation of GASB 72 were recorded at fair value on the date of donation. Donated capital assets received subsequent to the implementation of GASB 72 are recorded at acquisition value as of the date received. The cost of normal maintenance and repairs that do not add to the value of the capital asset or materially extend capital asset lives are not capitalized.

Land and Construction in Progress are not depreciated. Other capital assets of the City are depreciated using the straight-line method over the following estimated useful lives:

Capital Assets	Years
Buildings	20 - 40
Machinery and Equipment	2 - 15
Infrastructure	30 - 50
Other Improvements	10 - 45

J. Unavailable and unearned revenue

Unearned revenue is reported for transactions for which revenue has not yet been earned. In the governmental fund financial statements, unavailable revenue is recorded when transactions have not met the revenue recognition

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

criteria based on the modified accrual basis of accounting. The City records unavailable and unearned revenues for transactions for which revenues have not been earned, or for which funds are not available to meet current financial obligations. Typical transactions for which unearned and unavailable revenues are recorded are grants received but not yet earned or available.

K. Claims and Judgments

When it is probable that a claim liability has been incurred at year-end, and the amount of the loss can be reasonably estimated, the City records the estimated loss, net of any insurance coverage under its self-insurance program. The short-term and long-term workers' compensation and general liability claims payable are reported in an Internal Service Fund.

L. Use of Estimates

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America, as prescribed by the GASB and American Institute of Certified Public Accountants (AICPA), requires management to make assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses/expenditures during the reporting period. Actual results could differ from those estimates.

M. Net Position Flow Assumptions

Sometimes the City will fund outlays for a particular purpose from both restricted (e.g. restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted net position and unrestricted net position in the statement of net position, a flow assumption must be made about the order in which the resources are considered to be applied. It is the City's policy to consider restricted net position to have been depleted before unrestricted net position.

N. Fund Balance Flow Assumptions

Fund balances in governmental funds are reported in classifications that comprise a hierarchy based primarily on the extent to which the City is bound to honor constraints on the specific purposes for which amounts in those funds can be spent. Sometimes the City will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements a flow assumption must be made about the order in which the resources are considered to be applied. It is the government's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

O. Fund Balance Policies

Non-spendable Fund Balances

These include amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact; e.g., the principal of an endowment fund. Examples of "not in spendable form" include inventory, prepaid amounts, property held for resale and other items not expected to be converted to cash. However, if the proceeds from the eventual sale or liquidation of the items would be considered restricted, committed or assigned (as defined further on) then these amounts would be classified as restricted, committed or assigned rather than non-spendable. A debt service reserve fund held by a trustee is an example of fund balance in non-spendable form that is classified as restricted instead of non-spendable since the reserve is eventually liquidated to make the final debt service principal payment.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

Restricted Fund Balances

Restricted fund balances have externally enforceable limitations on use. The limitations on use can be imposed by creditors, grantors, or contributors as well as by constitutional provisions, City charter, enabling legislation, laws and government regulations.

Committed Fund Balances

Amounts that can only be used for specific purposes pursuant to constraints imposed by formal action (Ordinance) of the City Council are classified as committed fund balances.

Assigned Fund Balances

Fund balance amounts for which the City Council has expressed intent for use but not taken formal action to commit are reported as assigned under GASB 54.

Unassigned Fund Balance

The residual classification for the General Fund is unassigned fund balance. The General Fund is the only fund that may report a positive unassigned fund balance. Negative fund balance reported in Special Revenue Funds is classified as unassigned fund balance.

P. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The City reports deferred outflows related to pensions and for a deferred loss on a debt refunding.

In addition to liabilities, the statement of financial position and balance sheet for the governmental funds will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The City has certain items, which arise only under the modified accrual basis of accounting, which qualifies for reporting in this category. Accordingly, the item, unavailable revenue, is reported in the governmental funds balance sheet. The governmental funds report unavailable revenues from property taxes, special assessments, grant receivables, and other miscellaneous receivables. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available. In addition, the City reports deferred inflows as a result of the City's implementation of GASB Statement No. 68, Accounting and Financial Reporting for Pensions, which qualify for reporting in this category.

Q. 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 of Susanville's California Public Employees' Retirement System (CalPERS) plan (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.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

R. Leases

Lessor: The City is a lessor for noncancellable leases of land owned by the City. The City recognizes a lease receivable and a deferred inflow of resources in the government-wide and governmental fund financial statements. At the commencement of a lease, the City initially measures the lease receivable at the present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflow of resources is initially the same amount as the beginning lease receivable. The deferred inflow of resources is reduced as revenue on a straight-line basis over the life of the lease term.

Key estimates and judgments include how the City determines (1) the discount rate it uses to discount the expected lease receipts to present value, (2) lease term, and (3) lease receipts.

- The City uses its estimated incremental borrowing rate as the discount rate for leases.
- The lease term includes the noncancellable period of the lease. Lease receipts included in the measurement of the lease receivable is composed of fixed payments from the lessee.

The City monitors changes in circumstances that would require a remeasurement of its lease, and will remeasure the lease receivable and deferred inflows of resources if certain changes occur that are expected to significantly affect the amount of the lease receivable.

The City has entered into a lease with a tenant to allow the utilization of a cellular tower on City property. The lease term continues until 2043. Annual lease payments of $12,600 are to be made. At June 30, 2023 the balances of the lease receivable and deferred inflow of resources were $172,071.

2. CASH AND INVESTMENTS

A. Summary of Cash and Investments

Cash and investments are reported within the basic financial statements as follows:

	Government-wide Statement of Net Position			
	Governmental Activities	Business-Type Activities	Fiduciary Funds	Total
Cash and Investments	$ 9,259,823	$ 10,193,985	$ 276,250	$ 19,730,058
Restricted Cash and Investments	-	224,034	-	224,034
Total Cash and Investments	$ 9,259,823	$ 10,418,019	$ 276,250	$ 19,954,092

Cash and investments as of June 30, 2023, consist of the following:

Cash on Hand	$ 1,650
Deposits with Financial Institutions	741,023
Local Agency Investment Fund	19,211,419
Total Cash and Investments	$ 19,954,092

2. CASH AND INVESTMENTS – Continued

B. Deposits

The carrying amount of the City's deposits was $741,023 at June 30, 2023. Bank balances before reconciling items amounted to $1,107,023 at June 30, 2023. The City has not waived the collateral requirements for cash deposits, which are fully insured up to $250,000 by the Federal Deposit Insurance Corporation. Amounts are collateralized with securities held by the pledging financial institution in the City's name.

The California Government Code (Code) requires California banks and savings and loan associations to secure the City's deposits by pledging securities as collateral. The Code states that collateral pledged in this manner shall have the effect of perfecting a security interest in such collateral superior to those of a general creditor. Thus, collateral for deposits is considered to be held in the City's name. The market value of pledged securities must equal at least 110% of the City's deposits. California law also allows institutions to secure City deposits by pledging first trust deed mortgage notes having a value of 150% of the City's total deposits.

The City follows the practice of pooling cash and investments of all funds, except for funds required to be held by fiscal agents under the provisions of bond indentures. Interest income earned on pooled cash and investments is allocated to the various funds based on the period-end cash and investment balances. Interest income from cash and investments with fiscal agents is credited directly to the related fund.

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

The table below identifies the investment types that are authorized for the City of Susanville by the California Government Code (or the City's investment policy, where more restrictive). The table also identifies certain provisions of the California Government Code (or the City's investment policy, where more restrictive) that address interest rate risk, credit risk, and concentration of credit risk. This table does not address investments of debt proceeds held by bond trustee 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.

Authorized Investment Type	Maximum Maturity	Maximum Percentage/Amount of Portfolio	Maximum Investment in One Issuer
Local Agency Investment Fund (LAIF)	N/A	$50 million	$50 million
U.S. Treasury Obligations	5 years	None	None
U.S. Government Agency Issues	5 years	None	None
Bankers' Acceptances	6 months	30%	None
Commercial Paper	6 months	15%	None
Negotiable Certificates of Deposits	6 months	30%	None
Non-negotiable Certificates of Deposits	1 year	20%	None
Federally Insured Time Deposits	1 year	20%	None

D. Disclosures Relating to 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 flows 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:

2. CASH AND INVESTMENTS – Continued

		Remaining Maturity (in Months)			
Investment Type	Total	12 Months Or Less	13 to 36 Months	37 to 60 Months	More than 60 Months
LAIF	$ 19,211,419	$ 19,211,419	$ -	$ -	$ -
	$ 19,211,419	$ 19,211,419	$ -	$ -	$ -

E. Investments with Fair Values Highly Sensitive to Interest Rate Fluctuations

The City's investments (including investments held by bond trustees) do not include any investments that are highly sensitive to interest rate fluctuations.

F. Disclosures Relating to Credit Risk

Generally, 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. Presented below is the minimum rating required by the California Government Code, the City's investment policy, or debt agreements, and the actual rating as of fiscal year end for each investment type.

Investment Type	Total	Minimum Legal Rating	Exempt from Rating
LAIF	$ 19,211,419	N/A	$ 19,211,419
Total Pooled Investments	$ 19,211,419		$ 19,211,419

G. Concentration of Credit Risk

The investment policy of the City contains no limitations on the amount that can be invested in any one issuer. The City has no investments in any one issuer (other than U.S. Treasury securities, mutual funds, and external investment pools) that represent 5% or more of total City investments by reporting unit (primary government, governmental activities, business type activities, fiduciary funds, major funds, non-major funds in the aggregate).

H. Custodial Credit Risk

Custodial credit risk is the risk that, in the event of the failure of the counterparty, the City will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. None of the City's investments were subject to custodial credit risk.

I. External Investment Pools

The California Local Agency Investment Fund (LAIF) is a special fund of the California State Treasury through which local governments may pool investments. The City may invest up to $75,000,000 in the fund. Investments in LAIF are highly liquid, as deposits can be converted to cash within 24 hours without loss of interest. All investments with the LAIF are secured by the full faith and credit of the state of California. Included in LAIF's investment portfolio are collateralized mortgage obligations, mortgage-backed securities, other asset-backed securities, loans to certain state funds, and floating rate securities issued by federal agencies, government-sponsored enterprises, and corporations.

2. CASH AND INVESTMENTS – Continued

The LAIF is a governmental investment pool managed and directed by the California State Treasurer and is not registered with the Securities and Exchange Commission. An oversight committee, comprised of California State officials and various participants, provide oversight to the management of the fund. The daily operations and responsibilities of LAIF fall under the auspices of the State Treasurer's Office. The City is a voluntary participant in the investment pool. The fair value of the City's investment in this pool is reported in the accompanying financial statements at amounts based upon the City's pro-rata share of the fair value provided by LAIF for the entire LAIF portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by LAIF, which are recorded on an amortized cost basis.

J. Investment Valuation

Investments (except for money market accounts, time deposits, and commercial paper) are measured at fair value on a recurring basis. Recurring fair value measurements are those that Governmental Accounting Standards Board (GASB) Statements require or permit in the statement of net position at the end of each reporting period. Fair value measurements are categorized based on the valuation inputs used to measure an asset's fair value: Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

None of the City's investments as of June 30, 2023 are subject to the fair value hierarchy measurements (LAIF only).

3. LOANS RECEIVABLE

As of June 30, 2023, total Loans Receivable of $818,823 consisted of the following:

<u>EDBG Business Assistance Program:</u> The Economic Development Block Grant (EDBG) business assistance loan program provides loans for small businesses. These loans are reported in the City's General Fund, with outstanding balances of $52,136 as of June 30, 2023.

<u>State Revolving Loan Program:</u> This program provides loans to eligible low-income qualifying residents. Loans include first-time homebuyer loans and loans for housing rehabilitation. Loan repayment funds are restricted for the program. Each loan is secured by a lien against the borrower's property and repayment is deferred until the resident moves out of the property, sells the property, or otherwise violates the loan provisions. These loans are reported in nonmajor governmental funds, with outstanding balances of $608,687 as of June 30, 2023.

<u>HOME Revolving Loan Program:</u> This program provides housing rehabilitation loans to eligible low-income qualifying residents. Funding is provided through the State of California HOME program and loan repayment funds are restricted for the program. Each loan is secured by a lien against the borrower's property and repayment is deferred until the resident moves out of the property, sells the property, or otherwise violates the loan provisions. These loans are reported in nonmajor governmental funds, with balances of $158,000 owed as of June 30, 2023.

4. CAPITAL ASSETS

The following represents capital asset activity for the fiscal year ended June 30, 2023:

4. CAPITAL ASSETS – Continued

Governmental Activities:	Beginning Balance	Increases	Decreases	Ending Balance
Capital Assets, Not Depreciated:				
Land	$ 3,585,211	$ -	$ -	$ 3,585,211
Construction in Progress	158,289	-	-	158,289
Total Capital Assets Not Depreciated	3,743,500	-	-	3,743,500
Capital Assets, Being Depreciated:				
Infrastructure	6,379,407	2,253,971	-	8,633,378
Buildings	1,092,436	-	-	1,092,436
Machinery and Equipment	4,644,418	312,724	-	4,957,142
Other Improvements	3,111,204	68,198	-	3,179,402
Total Capital Assets Being Depreciated	15,227,465	2,634,893	-	17,862,358
Less Accumulated Depreciation:				
Infrastructure	(1,843,863)	(435,326)	-	(2,279,189)
Buildings	(1,071,540)	(5,364)	-	(1,076,904)
Machinery and Equipment	(3,061,520)	(305,954)	-	(3,367,474)
Other Improvements	(2,514,280)	(77,457)	-	(2,591,737)
Total Accumulated Depreciation	(8,491,203)	(824,101)	-	(9,315,304)
Net Capital Assets Being Depreciated	6,736,262	1,810,792	-	8,547,054
Total Capital Assets	$ 10,479,762	$ 1,810,792	$ -	$ 12,290,554

Business-type Activities:	Beginning Balance	Increases	Decreases	Ending Balance
Capital Assets, Not Depreciated:				
Land	$ 4,023,604	$ -	$ -	$ 4,023,604
Construction in Progress	1,371,190	-	1,371,190	-
Total Capital Assets Not Depreciated	5,394,794	-	1,371,190	4,023,604
Capital Assets, Being Depreciated:				
Infrastructure	29,330,488	77,162	-	29,407,650
Buildings	862,483	-	-	862,483
Machinery and Equipment	5,400,744	147,882	-	5,548,626
Other Improvements	11,575,799	1,975,025	-	13,550,824
Total Capital Assets Being Depreciated	47,169,514	2,200,069	-	49,369,583
Less Accumulated Depreciation:				
Infrastructure	(8,450,479)	(537,612)	-	(8,988,091)
Buildings	(580,760)	(22,158)	-	(602,918)
Machinery and Equipment	(4,885,193)	(90,040)	-	(4,975,233)
Other Improvements	(7,139,843)	(375,701)	-	(7,515,544)
Total Accumulated Depreciation	(21,056,275)	(1,025,511)	-	(22,081,786)
Net Capital Assets Being Depreciated	26,113,239	1,174,558	-	27,287,797
Total Capital Assets	$ 31,508,033	$ 1,174,558	$ 1,371,190	$ 31,311,401

4. CAPITAL ASSETS – Continued

Depreciation expense was allocated to the various functions as follows:

Govnernmental Activities		
General Government	$	2,937
Public Safety		225,476
Streets		514,468
Community Services		81,220
Total Depreciation Expense	$	824,101
Business-type Activities		
Water	$	410,085
Natural Gas		441,071
Airport		149,876
Golf Course		13,994
Geothermal		2,136
Total Depreciation Expense	$	1,017,162

5. LONG-TERM DEBT ACTIVITY AND BALANCES

Governmental Activities	Beginning Balance	Additions	Retirements	Ending Balance	Due in One Year
Compensated Absences	$ 334,697	$ 173,251	$ (97,398)	$ 410,550	$ 123,715
Net Pension Liability	6,679,535	-	(1,257,583)	5,421,952	-
Direct Borrowings:					
Lease Financing (City Hall Project)	677,770	-	(112,669)	565,101	117,638
Community Swimming Pool Loan	785,000	-	(77,000)	708,000	80,000
Series 2022A & B Lease Agreement	8,279,512	-	(354,374)	7,925,138	353,059
Total Government Activities	$ 16,756,514	$ 173,251	$ (1,899,024)	$ 15,030,741	$ 674,412

For governmental activities, compensated absences and the net pension liability are generally liquidated by the General Fund.

<u>Direct Borrowings</u>:

Lease Financing (2012 City Hall Refunding Project)

On June 1, 2012, the City entered into a lease agreement with Compass Bank in the amount of $1,581,555, with interest and principal payable each September 1 and March 1, at an interest rate of 3.5%. The lease ends on September 1, 2027. The City has leased five properties, including improvements on those properties to Compass Bank in exchange for an advance rental payment of $1,581,555 from Compass Bank. Compass Bank has leased back the five properties, including improvements on those properties, to the City, in exchange for future monthly lease payments. The purpose of the lease financing was to defease the 2002 City Hall Revenue Bonds. If an event of default occurs, the Bank at its option may terminate this lease agreement and re-lease all or any portion of the leased property.

Future debt service requirements are as follows:

5. LONG-TERM DEBT ACTIVITY AND BALANCES – Continued

Fiscal Year Ending June 30,	Principal	Interest	Total
2024	$ 117,638	$ 18,750	$ 136,388
2025	120,783	14,613	135,396
2026	126,685	10,403	137,088
2027	133,386	5,864	139,250
2028	66,609	1,184	67,793
Totals	$ 565,101	$ 50,814	$ 615,915

Community Swimming Pool Loan

On September 1, 2015, the City entered into a loan agreement with Umpqua Bank in the amount of $1,200,000, with interest and principal payable each March 31and September 30, at an interest rate of 3.17%. Final payment is due on September 1, 2030. The proceeds of the loan were used to provide financing to Honey Lake Valley Recreation Authority. The City has leased the City's police department building in exchange for an advance rental payment of $1,200,000 from Umpqua Bank. Umpqua Bank has leased back the property to the City in exchange for future monthly lease payments. Future debt service requirements are as follows:

Fiscal Year Ending June 30,	Principal	Interest	Total
2024	$ 80,000	$ 21,176	$ 101,176
2025	82,000	18,608	100,608
2026	85,000	15,961	100,961
2027	87,000	13,235	100,235
2028	89,000	10,445	99,445
2029	92,000	7,576	99,576
2030	95,000	4,612	99,612
2031	98,000	1,553	99,553
Totals	$ 708,000	$ 93,166	$ 801,166

Series 2022A and 2022B Lease Agreements

On May 1, 2022, the City entered into Series 2022A and Series 2022B lease agreements with First Foundation Bank (Bank) in the aggregate principal amounts of $9,577,000 and $1,024,500, respectively, to provide funds to pay a portion of the City's unfunded accrued liability (UAL) with CalPERS relating to the City's pension benefits. Proceeds from the obligations, less costs of issuance, were immediately transferred to CalPERS to pay a portion of the UAL.

In accordance with the agreements, the City has leased certain real property to the Bank, and the Bank has leased the property back to the City, in exchange for lease payment to be made by the City, including interest at 3.5%, commencing on October 1, 2022, with the final lease payments to be made in 2042. The City's Water and Gas enterprise funds are responsible for paying a portion of the lease payments due on the Series 2022A lease obligation, and, therefore, those funds are reporting liabilities for the lease agreement.

Future debt service requirements are as follows:

5. LONG-TERM DEBT ACTIVITY AND BALANCES – Continued

Fiscal Year Ending June 30,	Principal	Interest	Total
2024	$ 452,039	$ 356,553	$ 808,592
2025	467,860	343,025	810,885
2026	484,235	329,024	813,259
2027	501,184	314,533	815,717
2028	518,725	299,534	818,259
2029 - 2033	2,879,003	1,253,665	4,132,668
2034 - 2038	3,148,762	791,650	3,940,412
2039 - 2042	1,708,990	242,925	1,951,915
Totals	$ 10,160,798	$ 3,930,909	$ 14,091,707

Business-type Actvities	Beginning Balance	Additions	Retirements	Ending Balance	Due in One Year
Compensated Absences	$ 44,693	$ 14,381	$ (10,015)	$ 49,059	$ 10,727
Net Pension Liability	1,689,406	-	(249,398)	1,440,008	-
2019 Natural Gas Revenue Refunding Bonds	19,030,000	-	(545,000)	18,485,000	560,000
Premium on Bonds	2,242,077	-	(93,420)	2,148,657	93,420
2019 Water Revenue Refunding Bonds	5,992,900	-	(357,300)	5,635,600	367,300
Direct Borrowings:					
USDA Note Payable	718,000	-	(21,000)	697,000	22,000
Note Payable (Land Purchase)	370,172	-	(84,618)	285,554	89,695
Series 2022A & B Lease Agreement	2,321,988	-	(86,325)	2,235,663	98,980
Total Business-type Activities	$ 32,409,236	$ 14,381	$ (1,447,076)	$ 30,976,541	$ 1,242,122

2019 Natural Gas Revenue Refunding Bonds

The City issued $20,470,000 in Series 2019 Natural Gas Revenue Refunding Bonds, to refund the 2010 Refunding Revenue Bonds, Series B. Proceeds from the 2019 Bonds were placed in escrow to refund in full the 2010 Refunding Revenue Bonds, Series B, to purchase a municipal bond insurance policy, purchase a debt reserve insurance policy, and pay issuance costs. As a result, the 2010 Series B Bonds are considered defeased and the liability has been removed from these financial statements. The 2010 Series B Bonds were issued to refund the Natural Gas Certificates of Participation, which were issued to finance improvements in the City's Natural Gas Enterprise. Interest rates range from 2% to 4.0%, with interest payments due on June 1 and December 1 of each year. Principal is due on June 1 of each year, with the final payment due in 2045.

All revenues from the City's Natural Gas Enterprise are generally pledged to repayment of the 2019 Natural Gas Revenue Refunding Bonds. Annual revenues approximate $4.7 million per year. For the 2022-23 fiscal year, net revenues were approximately $1.9 million, while total principal and interest payments totaled approximately $1.3 million. The bond indenture contains a provision that, in an event of default, outstanding amounts may become immediately due and payable.

The liability for the 2019 Natural Gas Revenue Refunding Bonds is reported in the Natural Gas Enterprise Fund. The Bonds are secured by revenues received from the operation of the Natural Gas Enterprise Fund. The City has covenanted to set rates and charges for the service and facilities of the Natural Gas Enterprise sufficient to provide net revenues each fiscal year equal to 125% of the aggregated annual amount of principal and interest due on all parity obligations for such fiscal year and sufficient to provide 100% of the aggregate amount of principal and interest due on all parity obligations and subordinate obligations for such fiscal year. The future debt service requirements are as follows:

5. LONG-TERM DEBT ACTIVITY AND BALANCES – Continued

Fiscal Year Ending June 30,	Principal	Interest	Total
2024	$ 560,000	$ 716,000	$ 1,276,000
2025	575,000	699,200	1,274,200
2026	595,000	681,950	1,276,950
2027	610,000	664,100	1,274,100
2028	630,000	645,800	1,275,800
2029 - 2033	3,545,000	2,830,400	6,375,400
2034 - 2038	4,310,000	2,062,600	6,372,600
2039 - 2043	5,255,000	1,128,000	6,383,000
2044 - 2045	2,405,000	145,200	2,550,200
Totals	$ 18,485,000	$ 9,573,250	$ 28,058,250

2019 Water Revenue Refunding Bonds

The City issued $6,946,300 in Series 2019 Water Revenue Refunding Bonds, to refund the 2010 Refunding Revenue Bonds, Series A. Proceeds from the 2019 Water Bonds were placed in escrow to refund the 2010 Refunding Revenue Bonds, Series A and to pay issuance costs. As a result, the 2010 Bonds are considered defeased and the liability has been removed from these financial statements. The 2010 Series A bonds were issued, in part, to finance improvements in the City's water enterprise system. The interest rate on the bonds is 2.75% and principal and interest payments are due on the 1st of each month.

The City refunded the Series A Revenue Bonds to decrease total debt service payments by approximately $4.2 million and to obtain an economic gain (difference between the present values of the debt service payments on the old and new debt) of $3.8 million. All revenues from the City's Water Enterprise are generally pledged to repayment of the 2019 Water Revenue Refunding Bonds. Annual revenues approximate $3.0 million per year. For the 2022-23 fiscal year, net revenues were approximately $1.4 million, while total principal and interest payments totaled approximately $518,000. The bond indenture contains a provision that, in an event of default, outstanding amounts may become immediately due and payable.

The liability for the 2019 Water Revenue Refunding Bonds is reported in the Water Enterprise Fund. The Bonds are secured by revenues received from the operation of the Water Enterprise Fund. The City has covenanted to set rates and charges for the service and facilities of the Water Enterprise sufficient to provide net revenues each fiscal year equal to the aggregated annual amount of principal and interest due on all parity obligations for such fiscal year and sufficient to provide 100% of the aggregate amount of principal and interest due on all parity obligations and subordinate obligations for such fiscal year. The future debt service requirements are as follows:

Fiscal Year Ending June 30,	Principal	Interest	Total
2024	$ 367,300	$ 151,022	$ 518,322
2025	377,500	140,793	518,293
2026	387,900	130,281	518,181
2027	398,800	119,478	518,278
2028	409,900	108,371	518,271
2029 - 2033	2,227,100	364,145	2,591,245
2034 - 2036	1,467,100	64,041	1,531,141
Totals	$ 5,635,600	$ 1,078,131	$ 6,713,731

5. LONG-TERM DEBT ACTIVITY AND BALANCES – Continued

Direct Borrowings - USDA Loan

The City entered into a loan agreement with the United States Department of Agriculture in 2003 to help finance a water transmission line project. The outstanding balance of $697,000 at June 30, 2023 is reported in the water enterprise fund. Interest is payable semiannually each March and September until 2043, at 4.25%. Principal is payable annually on September 23. Future debt service requirements are as follows:

Fiscal Year Ending June 30,	Principal	Interest	Total
2024	$ 22,000	$ 29,155	$ 51,155
2025	23,000	28,199	51,199
2026	24,000	27,200	51,200
2027	25,000	26,159	51,159
2028	26,000	25,075	51,075
2029 - 2033	147,000	107,547	254,547
2034 - 2038	181,000	72,780	253,780
2039 - 2043	225,000	29,856	254,856
2044	24,000	510	24,510
Totals	$ 697,000	$ 346,481	$ 1,043,481

Direct Borrowing - Note Payable (Land Purchase)

In October 2021, the City financed the purchase of certain property by executing and delivering to the seller at closing a payment of $150,000 and a five-year promissory note on the property in the amount of $450,000, with interest at 6% per annum. The property was acquired for the purpose of water surface storage, development and recreation to benefit the citizens of Susanville.

Principal and interest payments are due on January 30 for five years, commencing on January 30, 2022. Future debt service requirements are as follows:

Fiscal Year Ending June 30,	Principal	Interest	Total
2024	$ 89,695	$ 17,133	$ 106,828
2025	95,077	11,752	106,829
2026	100,782	6,047	106,829
Totals	$ 285,554	$ 34,932	$ 320,486

6. DEFINED BENEFIT PENSION PLAN

General Information about the Defined Benefit Pension Plan

Plan Descriptions – All qualified permanent and probationary employees are eligible to participate in the Public Agency Cost-Sharing Multiple-Employer Defined Benefit Pension Plan (Plan) administered by the California Public Employees' Retirement System (CalPERS.) The Plan consists of individual rate plans (benefit tiers) within a safety risk pool and a miscellaneous risk pool. Plan assets may be used to pay benefits for any employer rate plan of the safety and miscellaneous pools. Accordingly, rate plans within the safety or miscellaneous pools are not separate plans under GASB Statement No. 68. Individual employers may sponsor more than one rate plan in the miscellaneous or safety risk pools. The City sponsors five rate plans (two miscellaneous and three safety). Benefit provisions under the Plan are established by State statute and City resolution. CalPERS issues publicly available reports that include a full description of the pension plan regarding benefit provisions, assumptions and membership

6. DEFINED BENEFIT PENSION PLAN - Continued

information that can be found on the CalPERS website.

Benefits Provided – The Plan is a cost-sharing multiple-employer defined benefit pension plan administered by the California Public Employees' Retirement System (CalPERS). A full description of the pension plan benefit provisions, assumptions for funding purposes but not accounting purposes, and membership information is listed in the June 30, 2021 Annual Actuarial Valuation Report. Details of the benefits provided can be obtained in Appendix B of the June 30, 2021 actuarial valuation report. This report is a publicly available valuation report that can be obtained at the CalPERS' website under Forms and Publications. The rate plan provisions and benefits in effect at June 30, 2023, are summarized as follows:

	Miscellaneous	Miscellaneous PEPRA
Hire date	Prior to January 1, 2013	On or after January 1, 2013
Benefit formula	3.0% @ 60	2% @ 62
Benefit vesting schedule	5 years service	5 years service
Benefit payments	monthly for life	monthly for life
Retirement age	55 to 60	62
Monthly benefits, as a % of eligible compensation	2% to 3%	2%
Required employee contribution rates	8%	6.75%
Required employer contribution rates	15.25% + $515,039	7.47% + $4,358

	Safety	Safety PEPRA
Hire date	Prior to January 1, 2013	On or after January 1, 2013
Benefit formula	3% @ 50	2.7% @ 57
Benefit vesting schedule	5 years service	5 years service
Benefit payments	monthly for life	monthly for life
Retirement age	50	57
Monthly benefits, as a % of eligible compensation	3%	2.7%
Required employee contribution rates	9%	13%
Required employer contribution rates	23.75% + $665,866	12.78% + $7,993

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 Plan are determined annually on an actuarial basis as of June 30 by CalPERS. The actuarially determined rate is 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.

Beginning in fiscal year 2016, CalPERS collects employer contributions for the Plan as a percentage of payroll for the normal cost portion as noted in the rates above and as a dollar amount for contributions toward the unfunded liability. The dollar amounts are billed on a monthly basis. The City's required contribution for the unfunded liability was $1,193,256 in fiscal year 2023. The City's contributions to the Plan for the year ended June 30, 2023 were $849,564.

6. DEFINED BENEFIT PENSION PLAN - Continued

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

As of June 30, 2023, the City reported a liability of $6,861,960 for its proportionate share of the net pension liability. The City's net pension liability for the Plan is measured as of June 30, 2022, and the total pension liability for the Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2021 rolled forward to June 30, 2022 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 plan relative to the projected contributions of all participating employers, actuarially determined. The City's proportionate share of the Plan's net pension liability as of June 30, 2022 and 2023 was as follows:

Proportion - June 30, 2022	0.15474%
Proportion - June 30, 2023	0.05941%
Change - Increase (Decrease)	-0.09533%

For the year ended June 30, 2023, the City recognized pension expense of $5,381,767. At June 30, 2023, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions subsequent to measurement date	$ 849,564	$ -
Differences between actual and expected experience	219,985	82,299
Changes in assumptions	696,822	-
Change in employer's proportion	183,640	8,601,047
Differences between the employer's contributions and the employer's proportionate share of contributions	6,336,854	441,644
Net differences between projected and actual earnings on plan investments	1,159,489	-
Total	$ 9,446,354	$ 9,124,990

The $849,564 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending June 30, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

Year Ending June 30,	
2024	$ (441,270)
2025	(460,518)
2026	(334,608)
2027	708,196
2028	-
Thereafter	-

Actuarial Assumptions – The total pension liabilities in the June 30, 2021 actuarial valuations were determined using the following actuarial assumptions:

6. DEFINED BENEFIT PENSION PLAN - Continued

Valuation date	June 30, 2021
Measurement date	June 30, 2022
Actuarial cost method	entry-age normal
Actuarial assumptions:	
Discount rate	6.90%
Inflation	2.30%
Payroll Growth	2.75%
Projected salary increase	(1)
Investment rate of return	6.90%
Mortality	(2)

(1) Depending on age, service and type of employment
(2) Derived using CalPERS' Membership Data for all Funds.

The mortality table used was developed based on CalPERS-specific data. The probabilities of mortality are based on the 2021 CalPERS Experience Study for the period from 2001 to 2019. Pre-retirement and Post-retirement mortality rates include generational mortality improvement using 80% of Scale MP-2020 published by the Society of Actuaries. For more details on this table, please refer to the CalPERS Experience Study and Review of Actuarial Assumptions report from November 2021 that can be found on the CalPERS website.

Long-term Expected Rate of Return - The long-term expected rate of return on pension plan investments was determined using a building-block method in which 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 of the funds' asset classes, expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11+ 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 rounded 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 equal to the single equivalent rate calculated above and adjusted to account for assumed administrative expenses. The expected real rates of return by asset class are as followed:

Asset Class	New Strategic Allocation	Real Return (1,2)
Global Equity - Cap Weighted	30%	4.54%
Global Equity - Non-Cap Weighted	12%	3.84%
Private Equity	13%	7.28%
Treasury	5%	0.27%
Mortgage-backed Securities	5%	0.50%
Investment Grade Corporates	10%	1.56%
High Yield	5%	2.27%
Emerging Market Debt	5%	2.48%
Private Debt	5%	3.57%
Real Assets	15%	3.21%
Leverage	-5%	-0.59%

(1) An expected inflation of 2.3% used for this period.
(2) Figures are based on the 2021 Asset Liability Management study.

6. DEFINED BENEFIT PENSION PLAN – Continued

Discount Rate – The discount rate used to measure the total pension liability was 6.90%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers will be made at statutorily required rates, actuarially determined. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate – The following presents the City's proportionate share of the net pension liability for the Plan, calculated using the discount rate for the Plan, as well as what the City's proportionate share of the 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:

1% Decrease		5.90%
Net Pension Liability	$	14,455,926
Current Discount Rate		6.90%
Net Pension Liability	$	6,861,960
1% Increase		7.90%
Net Pension Liability	$	637,861

Pension Plan Fiduciary Net Position – Detailed information about the Plan's fiduciary net position is available in the separately issued CalPERS financial reports.

Payable to the Pension Plan - At June 30, 2023, the City reported no payables to the pension plan, for outstanding contributions required for the year ended June 30, 2023.

7. RISK MANAGEMENT

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters, for which the City is a member of the Small Cities Organized Risk Effort (SCORE) through a joint powers agreement. SCORE provides liability and workers' compensation coverage for its members by pooling risk.

Member cities participate in a Banking Plan for the first $25,000 of loss. The portion of loss greater than $25,000 but less than $250,000 is shared among the Member cities in the Shared Risk Pool. The JPA participates in the California Joint Powers Risk Management Authority (CJPRMA) for the portion of losses greater than $250,000. The JPA is comprised of twenty-one small cities located in Northern and Central California. Upon review of the application, a new member may be admitted by a three-quarters (3/4) vote of the board. Members may be expelled by a two-thirds (2/3) vote. Upon entry into the JPA, members may not voluntarily withdraw for a period of three years and in no case before the JPA's commitment to CJPRMA is satisfied. Members must submit six months written notice prior to voluntarily withdrawing. After withdrawal, a member may not re-enter the JPA for a period of three years.

The City makes payments to SCORE based on actuarial estimates of the amounts needed to pay prior and current year claims and to establish a reserve for catastrophic losses. Claims liabilities of the City are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. Liabilities include an amount for claims that have been incurred but not reported (IBNR). The result of the process to estimate the claims liability is not an exact amount as it depends on many complex factors, such as inflation, changes in legal doctrines, and damage awards. Accordingly, claims are reevaluated periodically to consider the effects of inflation, recent claim settlement trends (including frequency and pay-out amounts), and other economic and social factors.

7. RISK MANAGEMENT - Continued

No claims liabilities have been reported in the City's financial statements for the past three years. Settlements have not exceeded coverage for each of the past three fiscal years. The City's claims activity is reported in internal service funds.

8. FUND BALANCES

The details of fund balances as of June 30, 2023 are as follows:

	General Fund	Gas Tax Fund	Nonmajor Governmental Funds	Total
Nonspendable:				
Prepaid Items	$ 133,793	$ -	$ -	$ 133,793
Inventory	44,765	-	-	44,765
Loans Receivable	52,136	-	-	52,136
Restricted for:				
General Government	-	-	-	-
Public Safety	-	-	176,564	176,564
Parks	-	-	156,186	156,186
Housing	-	-	1,505,682	1,505,682
Streets and Transportation	-	-	1,424,800	1,424,800
Capital Projects	19,555	-	-	19,555
Assigned for:				
Debt Service	-	-	53,011	53,011
Capital Projects	267,302	-	13,848	281,150
Unassigned	6,902,246	(216,479)	(13,361)	6,672,406
Total Fund Balances	$ 7,419,797	$ (216,479)	$ 3,316,730	$ 10,520,048

9. INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS

Interfund Transfers

The details of the interfund transfers are as follows:

	Transfers In			
Transfers Out	General Fund	Gas Tax Special Revenue Fund	Non-major Governmental Funds	Total
General Fund	$ -	$ 60,000	$ 235,080	$ 295,080
ARPA Special Revenue Fund	1,029,635	-	-	1,029,635
Non-major Governmental Funds	-	102,000	200,000	302,000
Total	$ 1,029,635	$ 162,000	$ 435,080	$ 1,626,715

The General Fund transferred $235,080 to the Non-major Governmental Funds for debt service payments, and $60,000 to the Gas Tax Special Revenue Fund to pay for project costs. The ARPA Special Revenue Fund transferred $1,029,635 to the General Fund for public safety costs. The non-major governmental funds transferred $102,000 to the Gas Tax Special Revenue Fund for project costs. The non-major governmental State Revolving Fund transferred $200,000 to the non-major governmental CDBG Fund for CDBG project costs.

9. INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS - Continued

Due to/From Other Funds

The General Fund loaned $2,125,068 to the Gas Tax Special Revenue Fund and $11,721 to non-major governmental funds to cover temporary cash deficits at year-end. This will be repaid in the following year.

Advances From/To Other Funds

Interfund advances as of June 30, 2023 are as follows:

	Advance From	Advance To
Natural Gas Enterprise Fund	$ 2,306,697	$ -
General Fund	-	1,821,414
Gas Tax Special Revenue Fund	-	157,826
Water Enterprise Fund	-	279,886
Internal Service Funds	-	47,571
Total	$ 2,306,697	$ 2,306,697

The Natural Gas Enterprise Fund advanced $2,306,697 to the General Fund, Gas Tax, Water, and Internal Service Funds to provide funding to pay-off each fund's portion of the CalPERS side fund loan. Payments on these advances, including interest are being made each year, through the 2034-35 fiscal year.

10. JOINTLY GOVERNED AND RELATED ORGANIZATIONS

Honey Lake Valley Recreation Authority

The Honey Lake Recreation Authority (HLVRA) was created by a joint powers agreement between the County of Lassen and the City of Susanville on November 18, 2013 under the provisions of California Government Code 6500 et. Seq. HLVRA is an entity separate from its member agencies created for the purpose of owning and operating public recreation facilities, including a swimming pool. HLVRA has a five-member board of directors comprised of two representatives from each member agency and one member at large.

Lassen Regional Solid Waste Management Authority

In 1999, the Lassen Regional Solid Waste Management Authority (Authority') was created under a joint powers agreement between the County of Lassen and the City of Susanville. It was formed to fund, plan, operate, administer, and maintain solid waste facilities, sites and services, including all mandated costs for planning, waste diversion, and both closure and post-closure of sites, as well as public education, waste transfer, material recovery, recycling, household hazardous waste programs, and other AB939 programs. The Authority has a board of directors, which consists of five persons, two from the County and two from the City, and one public member at-large who is appointed by the City and County members. The members have no share of the Authority's debts, liabilities, and obligations.

Lassen Transit Service Agency

The Lassen Transit Service Agency (Agency) was created through a joint powers agreement between the County of Lassen and the City of Susanville on July 17, 2002, under the provisions of Article 1, Chapter 5, Division 7, Title 1 of the California Government Code Section 6500. The Agency is charged with the administration and operation

10. JOINTLY GOVERNED AND RELATED ORGANIZATIONS - Continued

of the Lassen Rural Bus (LRB) public transportation services within Lassen County under the jurisdiction of the Lassen County. The Commission is comprised of three members of the Lassen County Board of Supervisors and three members of the City of Susanville City Council. The Agency allocates and distributes the Transportation Development Act (TDA) funding for LRB service operations. In addition to TDA funds, the Agency receives funding from several sources including the federal government and the State of California.

Lassen County Air Pollution Control District

The Lassen County Air Pollution Control District (District) is a local air district governing the Lassen County region. The District Board has six members comprised of three members from the Lassen County Board of Supervisors and three members from the Susanville City Council.

11. COMMITMENTS AND CONTINGENCIES

A. Grants

Amounts received or receivable from grant agencies are subject to audit and adjustment by grantor agencies. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures that may be disallowed by grantors cannot be determined at this time, although the City expects such amounts, if any, to be immaterial.

B. Other Commitments and Contingencies

At June 30, 2023, the City had outstanding construction contracts of approximately $390,000. In addition, the City is a defendant in various pending lawsuits of a nature common to many similar jurisdictions. City management and legal counsel estimates that the potential claims against the City not covered by insurance resulting from such litigation would not materially affect the City's financial statements.

12. RESTATEMENT OF BEGINNING NET POSITION AND PRIOR PERIOD ADJUSTMENT

The beginning net position of governmental activities was restated by ($200,219) to $7,425,483 and the prior period adjustment in the Gas Tax Special Revenue Fund of ($200,219) was to adjust receivables overstated in prior years.

REQUIRED SUPPLEMENTARY INFORMATION

Schedule of the City's Proportionate Share of the Net Pension Liability
Last 10 Years*

Measurement Date	Proportion of the Net Pension Liability	Proportionate Share of Net Pension Liability	Covered Payroll	Proportionate Share of the Net Pension Liability as a % of Payroll	Plan Fiduciary Net Position as a % of the Total Pension Liability
2022	0.059410%	$ 6,861,960	$ 3,970,887	172.81%	87.59%
2021	0.154740%	8,368,941	3,657,003	228.85%	84.06%
2020	0.125600%	13,665,461	3,705,758	368.76%	73.27%
2019	0.121720%	12,472,688	3,331,464	374.39%	74.92%
2018	0.118440%	11,413,410	3,144,855	362.92%	76.50%
2017	0.115290%	11,433,943	3,167,033	361.03%	73.31%
2016	0.113640%	9,833,346	3,342,599	294.18%	74.06%
2015	0.106160%	7,287,061	3,234,445	225.30%	78.40%
2014	0.109380%	6,657,753	2,953,546	225.42%	79.82%

*Fiscal year 2015 was the first year of implementation; therefore, 10 years of information are not yet available.

Notes to the Schedule of the City’s Proportionate Share of the Net Pension Liability

Benefit Changes: None

Changes in Assumptions: In 2017, the accounting discount rate changed from 7.65% to 7.15%, and to 6.90% in 2022.

Schedule of Pension Plan Contributions
Last 10 Years*

Fiscal Year	Contractually Required Contributions	Contributions in Relation to the Actuarially Determined Contributions	Contribution Deficiency/ (Excess)	Covered Payroll	Contributions as a % of Covered Payroll
2023	$ 849,561	$ (849,561)	$ -	$ 4,442,297	19.12%
2022	1,546,929	(11,606,929)	(10,060,000)	3,970,887	292.30%
2021	1,387,761	(1,387,761)	-	3,657,003	37.95%
2020	1,233,427	(1,233,427)	-	3,705,758	33.28%
2019	1,030,749	(1,030,749)	-	3,331,464	30.94%
2018	865,752	(865,752)	-	3,144,855	27.53%
2017	848,437	(848,437)	-	3,167,033	26.79%
2016	749,220	(749,220)	-	3,342,599	22.41%
2015	601,837	(601,837)	-	3,237,445	18.59%

*Fiscal year 2015 was the first year of implementation; therefore, 10 years of information are not yet available.

Notes to the Schedule of Plan Contributions

Valuation Date: 6/30/13, 6/30/14, 6/30/15, 6/30/16, 6/30/17, 6/30/18, 6/30/19, 6/30/20 and 6/30/21

City of Susanville
Schedule of Revenues, Expenditures and Changes in Fund Balances
General Fund
Year Ended June 30, 2023

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
REVENUES				
Taxes and Assessments	$ 6,804,000	$ 7,493,000	$ 7,572,621	$ 79,621
Licenses and Permits	26,000	116,000	152,029	36,029
Fines and Forfeitures	18,750	18,750	29,106	10,356
Investment Earnings	4,222	4,222	64,130	59,908
Intergovernmental	2,418,815	2,433,815	1,987,421	(446,394)
Charges for Services	500,941	552,317	516,548	(35,769)
Other	-	-	516,583	516,583
Total Revenues	9,772,728	10,618,104	10,838,438	220,334
EXPENDITURES				
Current:				
General Government	3,328,937	3,509,339	462,940	3,046,399
Public Safety	5,906,777	6,196,448	4,908,434	1,288,014
Protective Inspections	-	-	-	-
Community Services	1,356,229	1,427,236	1,116,583	310,653
Community Development	-	-	-	-
Capital Outlay	13,000	99,610	89,834	9,776
Debt Service:				
Principal	7,357	36,420	332,170	(295,750)
Interest	31,273	102,579	254,852	(152,273)
Total Expenditures	10,643,573	11,371,632	7,164,813	4,206,819
Excess (Deficiency) of Revenues over Expenditures	(870,845)	(753,528)	3,673,625	4,427,153
OTHER FINANCING SOURCES (USES)				
Transfers In	35,000	35,000	1,029,635	994,635
Transfers Out	(428,715)	(428,715)	(295,080)	133,635
Total Other Financing Sources (Uses)	(393,715)	(393,715)	734,555	1,128,270
Net Change in Fund Balances	(1,264,560)	(1,147,243)	4,408,180	5,555,423
Fund Balance, Beginning of Year	3,011,617	3,011,617	3,011,617	-
Fund Balance, End of Year	$ 1,747,057	$ 1,864,374	$ 7,419,797	$ 5,555,423

City of Susanville
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual - Gas Tax Special Revenue Fund
Year Ended June 30, 2023

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
REVENUES				
Investment Earnings	$ -	$ -	$ 782	$ 782
Intergovernmental	613,477	645,477	2,754,036	2,108,559
Charges for Services	69,488	69,488	72,316	2,828
Other	-	-	-	-
Total Revenues	682,965	714,965	2,827,134	2,112,169
EXPENDITURES				
Current:				
Streets	875,376	1,051,589	912,778	138,811
Capital Outlay	2,646,854	2,646,854	2,253,969	392,885
Debt Service:				
Principal	11,492	11,492	13,151	(1,659)
Interest and Fiscal Charges	3,347	3,347	13,785	(10,438)
Total Expenditures	3,537,069	3,713,282	3,193,683	519,599
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,854,104)	(2,998,317)	(366,549)	2,631,768
OTHER FINANCING SOURCES (USES)				
Transfers In	60,000	162,000	162,000	-
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	60,000	162,000	162,000	-
Net Change in Fund Balances	(2,794,104)	(2,836,317)	(204,549)	2,631,768
Fund Balance, Beginning of Year	188,289	188,289	188,289	-
Prior Period Adjustments	-	-	(200,219)	(200,219)
Fund Balance, End of Year	$ (2,605,815)	$ (2,648,028)	$ (216,479)	$ 2,431,549

1. BUDGETS AND BUDGETARY ACCOUNTING

Budgetary Control and Budgetary Accounting

Annual budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America. The City's budget ordinance requires that in June of each year the City Administrator must submit a preliminary budget that includes projected expenditures and the means of financing them to the City Council for the fiscal year commencing the following July 1. As modified during public hearing sessions, the preliminary budget becomes the proposed budget. Following public hearings on the proposed budget, the final annual budget is adopted by the City Council in June of the fiscal year. After adoption of the budget, transfers of appropriations within the general fund departments may be done by the City Administrator. Budget transfers within a department/fund may be done by department heads. Budget modifications between funds and increases in appropriations for expenditures to a fund's overall budget must be approved by the City Council or Agency Board. Revenues can be increased at any time without Council approval. Approval has to be made to spend it. Numerous properly authorized amendments are made during the fiscal year. The budget is modified again at mid-year, usually in February with updated revenue projections.

At fiscal year-end, all operating budget appropriations lapse with the exception of encumbered and continuing appropriations.

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SUPPLEMENTARY INFORMATION

City of Susanville
Non-major Governmental Funds
Year Ended June 30, 2023

Special Revenue Funds

Local Law Enforcement Block Grant Fund - accounts for a State grant used to fund a Police Sergeant's position to supplement the number of personnel assigned to provide law enforcement services to the City.

Street, Police and Fire Mitigation Funds - account for fees collected from new developments within the City used for the purchase and maintenance of vehicles, equipment, and various facilities.

Park Land In-lieu Fund - accounts for fees collected from new developments within the City which are used to purchase necessary equipment and land to maintain and expand the City's parks.

State Revolving Loan Fund - accounts for program income received from Community Development Block Grant loans given for Housing Rehabilitation, Façade Improvement, Business Assistance, and First-Time Home Buyers loan that are then re-issued in the form of new loans.

HOME Revolving Loan Fund - accounts for program income received from the Façade Improvement, Business Assistance, and First-Time Home Buyers loan re-payments which are re-issued in the form of new loans.

Traffic Safety Fund - accounts for a portion of fines and forfeitures received by the City for any arrests by a City Officer under VC 42200 that is used for the purchase and maintenance of equipment associated with Traffic Law Enforcement.

Skyline Bicycle Fund - accounts for fees collected from new development within the Skyline area to be used for the installation and maintenance of traffic signals, parks and parkways.

Traffic Signals Fund - accounts for fees collected from new developments within the Barry Creek and Chestnut Street areas used to repay the City for installation of the culverts.

CDBG Fund – accounts for amounts restricted for the City's Community Development Block Grant programs.

Road Fund – accounts for amounts set aside for basic road maintenance, rehabilitation and safety projects on the local streets and road system.

Tobacco Grant Fund – accounts for a State grant used to fund tobacco enforcement education to reduce illegal sales and marketing of cigarettes and tobacco products to minors.

Asset Forfeiture Fund – accounts for asset forfeiture funds seized by the Police Department. These funds can only be used to purchase supplies and equipment for public safety.

FEMA AFG Grant Fund - accounts for the funds received from FEMA for assistance to firefighters.

LEAP Grant Fund – accounts for Local Early Action Planning grant funds received from the California Department of Housing and Community Development.

ABC Grant Fund – accounts for Alcohol Beverage Control grant funds received from the State of California.

OTS Grant Fund – accounts for OTS grant funds received from the California Office of Traffic Safety.

Debt Service Funds

City Hall Debt Service Fund - accounts for debt service payments on bond issued to remodel the City Hall.

Community Swimming Pool Debt Service Fund - accounts for the debt service payments on the Community Swimming Pool Loan that was used to finance a portion of the costs of the construction of a community swimming pool and related costs and improvements there to by the Honey Lake Valley Recreational Authority.

Capital Project Funds

City Hall Parking Lot Project Fund - accounts for amounts set aside for the City's City Hall Parking Lot Project.

City of Susanville
Combining Balance Sheet
Non-major Governmental Funds
June 30, 2023

	Special Revenue				
	Local Law Enforcement Block Grant	Street Mitigation	Police Mitigation	Fire Mitigation	Park Land In-lieu
ASSETS					
Cash and Investments	$ 114,209	$ 51,063	$ 46,860	$ 47,800	$ 155,070
Accounts Receivable	44,362	-	-	-	-
Interest Receivable	694	482	337	341	1,116
Loans Receivable	-	-	-	-	-
Total Assets	$ 159,265	$ 51,545	$ 47,197	$ 48,141	$ 156,186
LIABILITIES					
Accounts Payable	$ 2,220	$ -	$ -	$ -	$ -
Due to Other Funds	-	-	-	-	-
Total Liabilities	2,220	-	-	-	-
DEFERRED INFLOWS					
Unavailable Revenues - Grants	-	-	-	-	-
FUND BALANCES					
Nonspendable	-	-	-	-	-
Restricted	157,045	51,545	47,197	48,141	156,186
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
Total Fund Balances	157,045	51,545	47,197	48,141	156,186
Total Liabilities, Deferred Inflows and Fund Balances	$ 159,265	$ 51,545	$ 47,197	$ 48,141	$ 156,186

Special Revenue							
State Revolving Loan	HOME Revolving Loan	Traffic Safety	Skyline Bicycle Lane	Traffic Signals	CDBG	Road	Tobacco Grant
$ 102,590	$ 617,410	$ 45,906	$ 10,389	$ 86,076	$ 59,845	$ 1,065,959	$ 31,008
-	-	-	-	-	70,507	63,001	-
2,174	4,435	329	75	618	-	8,707	-
608,687	158,000	-	-	-	-	-	-
$ 713,451	$ 779,845	$ 46,235	$ 10,464	$ 86,694	$ 130,352	$ 1,137,667	$ 31,008
$ -	$ -	$ -	$ -	$ -	$ 50,164	$ 18,615	$ -
-	-	-	-	-	648	-	-
-	-	-	-	-	50,812	18,615	-
-	-	-	-	-	67,154	-	-
-	-	-	-	-	-	-	-
713,451	779,845	46,235	10,464	86,694	12,386	1,119,052	31,008
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
713,451	779,845	46,235	10,464	86,694	12,386	1,119,052	31,008
$ 713,451	$ 779,845	$ 46,235	$ 10,464	$ 86,694	$ 130,352	$ 1,137,667	$ 31,008

Continued

City of Susanville
Combining Balance Sheet
Non-major Governmental Funds - Continued
June 30, 2023

	Special Revenue				
	Asset Forfeiture	FEMA AFG Grant	LEAP Grant	ABC Grant	OTS Grant
ASSETS					
Cash and Investments	$ 3,408	$ 571	$ -	$ -	$ -
Accounts Receivable	-	-	-	-	2,179
Interest Receivable	-	4	-	-	-
Loans Receivable	-	-	-	-	-
Total Assets	$ 3,408	$ 575	$ -	$ -	$ 2,179
LIABILITIES					
Accounts Payable	$ -	$ -	$ 4,467	$ -	$ -
Due to Other Funds	-	-	7,973	-	3,100
Total Liabilities	-	-	12,440	-	3,100
DEFERRED INFLOWS					
Unavailable Revenues - Grants	-	-	-	-	-
FUND BALANCES					
Nonspendable	-	-	-	-	-
Restricted	3,408	575	-	-	-
Assigned	-	-	-	-	-
Unassigned	-	-	(12,440)	-	(921)
Total Fund Balances	3,408	575	(12,440)	-	(921)
Total Liabilities, Deferred Inflows and Fund Balances	$ 3,408	$ 575	$ -	$ -	$ 2,179

Debt Service		Capital Projects	
City Hall	Community Swimming Pool	City Hall Parking Lot	Total
$ 50,910	$ 2,101	$ 13,848	$ 2,505,023
-	-	-	180,049
-	-	-	19,312
-	-	-	766,687
$ 50,910	$ 2,101	$ 13,848	$ 3,471,071
$ -	$ -	$ -	$ 75,466
-	-	-	11,721
-	-	-	87,187
-	-	-	67,154
-	-	-	-
-	-	-	3,263,232
50,910	2,101	13,848	66,859
-	-	-	(13,361)
50,910	2,101	13,848	3,316,730
$ 50,910	$ 2,101	$ 13,848	$ 3,471,071

City of Susanville
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Non-major Governmental Funds
Year Ended June 30, 2023

	Special Revenue				
	Local Law Enforcement Block Grant	Street Mitigation	Police Mitigation	Fire Mitigation	Park Land In-lieu
REVENUES					
Fines and Forfeitures	$ -	$ -	$ -	$ -	$ -
Investment Earnings	1,774	1,131	646	870	2,163
Intergovernmental	161,285	-	-	-	-
Charges for Services	-	197	253	2,050	-
Other Revenues	-	-	-	-	-
Total Revenues	163,059	1,328	899	2,920	2,163
EXPENDITURES					
Current:					
General Government	-	-	-	-	-
Public Safety	168,693	-	-	-	-
Streets	-	-	-	-	-
Community Services	-	-	-	-	295
Community Development	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-
Total Expenditures	168,693	-	-	-	295
Excess (Deficiency) of Revenues Over (Under) Expenditures	(5,634)	1,328	899	2,920	1,868
OTHER FINANCING SOURCES (USES)					
Transfers In	-	-	-	-	-
Transfers Out	-	(32,000)	-	-	-
Total Other Financing Sources (Uses)	-	(32,000)	-	-	-
Net Change in Fund Balances	(5,634)	(30,672)	899	2,920	1,868
Fund Balances, Beginning of Year	162,679	82,217	46,298	45,221	154,318
Fund Balances, End of Year	$ 157,045	$ 51,545	$ 47,197	$ 48,141	$ 156,186

Special Revenue							
State Revolving Loan	HOME Revolving Loan	Traffic Safety	Skyline Bicycle Lane	Traffic Signals	CDBG	Road	Tobacco Grant
$ -	$ -	$ 4,183	$ -	$ -	$ -	$ -	$ -
95,355	8,580	553	144	1,196	-	15,848	-
-	-	-	-	-	202,199	359,535	-
-	-	-	-	-	-	-	-
-	-	-	-	-	50,000	-	-
95,355	8,580	4,736	144	1,196	252,199	375,383	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	195,289	-
-	-	-	-	-	-	-	-
-	-	-	-	-	238,852	-	-
-	-	-	-	-	154,351	35,637	-
-	-	-	-	-	-	9,053	-
-	-	-	-	-	-	7,185	-
-	-	-	-	-	393,203	247,164	-
95,355	8,580	4,736	144	1,196	(141,004)	128,219	-
-	-	-	-	-	200,000	-	-
(200,000)	-	-	-	-	-	(70,000)	-
(200,000)	-	-	-	-	200,000	(70,000)	-
(104,645)	8,580	4,736	144	1,196	58,996	58,219	-
818,096	771,265	41,499	10,320	85,498	(46,610)	1,060,833	31,008
$ 713,451	$ 779,845	$ 46,235	$ 10,464	$ 86,694	$ 12,386	$ 1,119,052	$ 31,008

Continued

City of Susanville
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Non-major Governmental Funds - Continued
Year Ended June 30, 2023

	Special Revenue				
	Asset Forfeiture	FEMA AFG Grant	LEAP Grant	ABC Grant	OTS Grant
REVENUES					
Fines and Forfeitures	$ 90	$ -	$ -	$ -	$ -
Investment Earnings	-	-	-	-	-
Intergovernmental	-	-	-	1,084	10,612
Charges for Services	-	-	-	-	-
Other Revenues	-	-	-	-	-
Total Revenues	90	-	-	1,084	10,612
EXPENDITURES					
Current:					
General Government	-	-	-	-	-
Public Safety	-	-	-	-	11,380
Streets	-	-	-	-	-
Community Services	-	-	-	-	-
Community Development	-	-	8,902	-	-
Capital Outlay	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-
Total Expenditures	-	-	8,902	-	11,380
Excess (Deficiency) of Revenues Over (Under) Expenditures	90	-	(8,902)	1,084	(768)
OTHER FINANCING SOURCES (USES)					
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-
Net Change in Fund Balances	90	-	(8,902)	1,084	(768)
Fund Balances, Beginning of Year	3,318	575	(3,538)	(1,084)	(153)
Fund Balances, End of Year	$ 3,408	$ 575	$ (12,440)	$ -	$ (921)

Debt Service		Capital Projects	
City Hall	Community Swimming Pool	City Hall Parking Lot	Total
$ -	$ -	$ -	$ 4,273
-	-	-	128,260
-	-	-	734,715
-	-	-	2,500
-	-	-	50,000
-	-	-	919,748
-	-	-	-
-	-	-	180,073
-	-	-	195,289
-	-	-	295
-	-	-	247,754
-	-	-	189,988
112,669	77,000	-	198,722
22,660	23,664	-	53,509
135,329	100,664	-	1,065,630
(135,329)	(100,664)	-	(145,882)
134,004	101,076	-	435,080
-	-	-	(302,000)
134,004	101,076	-	133,080
(1,325)	412	-	(12,802)
52,235	1,689	13,848	3,329,532
$ 50,910	$ 2,101	$ 13,848	$ 3,316,730

City of Susanville
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - Local Law Enforcement Block Grant Fund
Year Ended June 30, 2023

	Budgeted Amounts Final	Actual Amounts	Variance with Final Budget
REVENUES			
Investment Earnings	$ -	$ 1,774	$ 1,774
Intergovernmental	173,377	161,285	(12,092)
Total Revenues	173,377	163,059	(10,318)
EXPENDITURES			
Current:			
Public Safety	183,248	168,693	14,555
Total Expenditures	183,248	168,693	14,555
Excess (Deficiency) of Revenues Over (Under) Expenditures	(9,871)	(5,634)	4,237
OTHER FINANCING SOURCES (USES)			
Transfers In	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balances	(9,871)	(5,634)	4,237
Fund Balance, Beginning of Year	162,679	162,679	-
Fund Balance, End of Year	$ 152,808	$ 157,045	$ 4,237

City of Susanville
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - Street Mitigation Fund
Year Ended June 30, 2023

	Budgeted Amounts Final	Actual Amounts	Variance with Final Budget
REVENUES			
Investment Earnings	$ -	$ 1,131	$ 1,131
Charges for Services	9,800	197	(9,603)
Total Revenues	9,800	1,328	(8,472)
EXPENDITURES			
Capital Outlay	-	-	-
Total Expenditures	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	9,800	1,328	(8,472)
OTHER FINANCING SOURCES (USES)			
Transfers Out	(32,000)	(32,000)	-
Total Other Financing Sources (Uses)	(32,000)	(32,000)	-
Net Change in Fund Balances	(22,200)	(30,672)	(8,472)
Fund Balance, Beginning of Year	82,217	82,217	-
Fund Balance, End of Year	$ 60,017	$ 51,545	$ (8,472)

City of Susanville
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - Police Mitigation Fund
Year Ended June 30, 2023

	Budgeted Amounts Final	Actual Amounts	Variance with Final Budget
REVENUES			
Investment Earnings	$ 131	$ 646	$ 515
Charges for Services	12,600	253	(12,347)
Total Revenues	12,731	899	(11,832)
EXPENDITURES			
Capital Outlay	-	-	-
Total Expenditures	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	12,731	899	(11,832)
OTHER FINANCING SOURCES (USES)			
Transfers In	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balances	12,731	899	(11,832)
Fund Balance, Beginning of Year	46,298	46,298	-
Fund Balance, End of Year	$ 59,029	$ 47,197	$ (11,832)

City of Susanville
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - Fire Mitigation Fund
Year Ended June 30, 2023

	Budgeted Amounts Final	Actual Amounts	Variance with Final Budget
REVENUES			
Investment Earnings	$ 131	$ 870	$ 739
Charges for Services	12,300	2,050	(10,250)
Total Revenues	12,431	2,920	(9,511)
EXPENDITURES			
Capital Outlay	-	-	-
Total Expenditures	-	-	-
Excess (Deficiency) of Revenues Over (under) Expenditures	12,431	2,920	(9,511)
OTHER FINANCING SOURCES (USES)			
Transfers In	-	-	-
Transfers Out	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balances	12,431	2,920	(9,511)
Fund Balance, Beginning of Year	45,221	45,221	-
Fund Balance, End of Year	$ 57,652	$ 48,141	$ (9,511)

City of Susanville
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - Park Land In-lieu Fund
Year Ended June 30, 2023

	Budgeted Amounts Final	Actual Amounts	Variance with Final Budget
REVENUES			
Investment Earnings	$ 328	$ 2,163	$ 1,835
Charges for Services	1,600	-	(1,600)
Total Revenues	1,928	2,163	235
EXPENDITURES			
Current:			
Community Services	24,489	295	24,194
Capital Outlay	-	-	-
Total Expenditures	24,489	295	24,194
Excess (Deficiency) of Revenues Over (Under) Expenditures	(22,561)	1,868	24,429
OTHER FINANCING SOURCES (USES)			
Transfers In	-	-	-
Transfers Out	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balances	(22,561)	1,868	24,429
Fund Balance, Beginning of Year	154,318	154,318	-
Fund Balance, End of Year	$ 131,757	$ 156,186	$ 24,429

City of Susanville
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - State Revolving Loan Fund
Year Ended June 30, 2023

	Budgeted Amounts Final	Actual Amounts	Variance with Final Budget
REVENUES			
Investment Earnings	$ 82	$ 95,355	$ 95,273
Total Revenues	82	95,355	95,273
EXPENDITURES			
Current:			
Community Development	-	-	-
Capital Outlay	-	-	-
Total Expenditures	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	82	95,355	95,273
OTHER FINANCING SOURCES (USES)			
Transfers In	-	-	-
Transfers Out	(200,000)	(200,000)	-
Total Other Financing Sources (Uses)	(200,000)	(200,000)	-
Net Change in Fund Balances	(199,918)	(104,645)	95,273
Fund Balance, Beginning of Year	818,096	818,096	-
Fund Balance, End of Year	$ 618,178	$ 713,451	$ 95,273

City of Susanville
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - HOME Revolving Loan Fund
Year Ended June 30, 2023

	Budgeted Amounts Final	Actual Amounts	Variance with Final Budget
REVENUES			
Investment Earnings	$ 951	$ 8,580	$ 7,629
Total Revenues	951	8,580	7,629
EXPENDITURES			
Current:			
Community Development	-	-	-
Capital Outlay	-	-	-
Total Expenditures	-	-	-
Excess (Deficiency) of Revenues Over (under) Expenditures	951	8,580	7,629
Fund Balance, Beginning of Year	771,265	771,265	-
Fund Balance, End of Year	$ 772,216	$ 779,845	$ 7,629

City of Susanville
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual -Traffic Safety Fund
Year Ended June 30, 2023

	Budgeted Amounts Final	Actual Amounts	Variance with Final Budget
REVENUES			
Fines and Forfeitures	$ 10,000	$ 4,183	$ (5,817)
Investment Earnings	26	553	527
Total Revenues	10,026	4,736	(5,290)
EXPENDITURES			
Current:			
Public Safety	-	-	-
Capital Outlay	-	-	-
Total Expenditures	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	10,026	4,736	(5,290)
OTHER FINANCING SOURCES (USES)			
Transfers In	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balances	10,026	4,736	(5,290)
Fund Balance, Beginning of Year	41,499	41,499	-
Fund Balance, End of Year	$ 51,525	$ 46,235	$ (5,290)

City of Susanville
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - Skyline Bicycle Fund
Year Ended June 30, 2023

	Budgeted Amounts Final	Actual Amounts	Variance with Final Budget
REVENUES			
Investment Earnings	$ -	$ 144	$ 144
Charges for Services	100	-	(100)
Total Revenues	100	144	44
EXPENDITURES			
Current:			
Public Safety	-	-	-
Capital Outlay	-	-	-
Total Expenditures	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	100	144	44
OTHER FINANCING SOURCES (USES)			
Transfers Out	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balances	100	144	44
Fund Balance, Beginning of Year	10,320	10,320	-
Fund Balance, End of Year	$ 10,420	$ 10,464	$ 44

City of Susanville
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - Traffic Signals Fund
Year Ended June 30, 2023

	Budgeted Amounts Final	Actual Amounts	Variance with Final Budget
REVENUES			
Investment Earnings	$ -	$ 1,196	$ 1,196
Charges for Services	500	-	(500)
Total Revenues	500	1,196	696
EXPENDITURES			
Current:			
Public Safety	-	-	-
Capital Outlay	-	-	-
Total Expenditures	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	500	1,196	696
OTHER FINANCING SOURCES (USES)			
Transfers In	-	-	-
Transfers Out	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balances	500	1,196	696
Fund Balance, Beginning of Year	85,498	85,498	-
Fund Balance, End of Year	$ 85,998	$ 86,694	$ 696

City of Susanville
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - CDBG Fund
Year Ended June 30, 2023

	Budgeted Amounts Final	Actual Amounts	Variance with Final Budget
REVENUES			
Investment Earnings	$ -	$ -	$ -
Intergovernmental	-	202,199	202,199
Charges for Services	-	50,000	50,000
Total Revenues	-	252,199	252,199
EXPENDITURES			
Current:			
Community Development	-	238,852	(238,852)
Capital Outlay	-	154,351	(154,351)
Total Expenditures	-	393,203	(393,203)
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(141,004)	(141,004)
OTHER FINANCING SOURCES (USES)			
Transfers In	-	200,000	200,000
Total Other Financing Sources (Uses)	-	200,000	200,000
Net Change in Fund Balances	-	58,996	58,996
Fund Balance, Beginning of Year	(46,610)	(46,610)	-
Fund Balance, End of Year	$ (46,610)	$ 12,386	$ 58,996

City of Susanville
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - Road Fund
Year Ended June 30, 2023

	Budgeted Amounts Final	Actual Amounts	Variance with Final Budget
REVENUES			
Investment Earnings	$ -	$ 15,848	$ 15,848
Intergovernmental	409,096	359,535	(49,561)
Total Revenues	409,096	375,383	(33,713)
EXPENDITURES			
Current:			
Streets	242,150	195,289	46,861
Capital Outlay	55,380	35,637	19,743
Debt Service:			
Principal	9,054	9,053	1
Interest and Fiscal Charges	7,186	7,185	1
Total Expenditures	313,770	247,164	66,606
Excess (Deficiency) of Revenues Over (Under) Expenditures	95,326	128,219	32,893
OTHER FINANCING SOURCES (USES)			
Transfers Out	(70,000)	(70,000)	-
Total Other Financing Sources (Uses)	(70,000)	(70,000)	-
Net Change in Fund Balances	25,326	58,219	32,893
Fund Balance, Beginning of Year	1,060,833	1,060,833	-
Fund Balance, End of Year	$ 1,086,159	$ 1,119,052	$ 32,893

City of Susanville
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - Tobacco Grant Fund
Year Ended June 30, 2023

	Budgeted Amounts Final	Actual Amounts	Variance with Final Budget
REVENUES			
Investment Earnings	$ -	$ -	$ -
Intergovernmental	-	-	-
Total Revenues	-	-	-
EXPENDITURES			
Current:			
Public Safety	-	-	-
Capital Outlay	-	-	-
Total Expenditures	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	-
OTHER FINANCING SOURCES (USES)			
Transfers In	-	-	-
Transfers Out	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balances	-	-	-
Fund Balance, Beginning of Year	31,008	31,008	-
Fund Balance, End of Year	$ 31,008	$ 31,008	$ -

City of Susanville
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - Asset Forfeiture Fund
Year Ended June 30, 2023

	Budgeted Amounts Final	Actual Amounts	Variance with Final Budget
REVENUES			
Fines and Forfeitures	$ -	$ 90	$ 90
Investment Earnings	-	-	-
Total Revenues	-	90	90
EXPENDITURES			
Current:			
Public Safety	-	-	-
Capital Outlay	-	-	-
Total Expenditures	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	90	90
OTHER FINANCING SOURCES (USES)			
Transfers In	-	-	-
Transfers Out	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balances	-	90	90
Fund Balance, Beginning of Year	3,318	3,318	-
Fund Balance, End of Year	$ 3,318	$ 3,408	$ 90

City of Susanville
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - FEMA AFG Grant Fund
Year Ended June 30, 2023

	Budgeted Amounts Final	Actual Amounts	Variance with Final Budget
REVENUES			
Investment Earnings	$ -	$ -	$ -
Intergovernmental	-	-	-
Total Revenues	-	-	-
EXPENDITURES			
Current:			
Public Safety	-	-	-
Capital Outlay	-	-	-
Total Expenditures	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	-
OTHER FINANCING SOURCES (USES)			
Transfers In	-	-	-
Transfers Out	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balances	-	-	-
Fund Balance, Beginning of Year	575	575	-
Fund Balance, End of Year	$ 575	$ 575	$ -

City of Susanville
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - LEAP Grant Fund
Year Ended June 30, 2023

	Budgeted Amounts Final	Actual Amounts	Variance with Final Budget
REVENUES			
Intergovernmental	$ 65,000	$ -	$ (65,000)
Investment Earnings	-	-	-
Total Revenues	65,000	-	(65,000)
EXPENDITURES			
Current:			
Community Development	61,462	8,902	52,560
Capital Outlay	-	-	-
Total Expenditures	61,462	8,902	52,560
Excess (Deficiency) of Revenues Over (Under) Expenditures	3,538	(8,902)	(12,440)
OTHER FINANCING SOURCES (USES)			
Transfers In	-	-	-
Transfers Out	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balances	3,538	(8,902)	(12,440)
Fund Balance, Beginning of Year	(3,538)	(3,538)	-
Fund Balance, End of Year	$ -	$ (12,440)	$ (12,440)

City of Susanville
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - ABC Grant Fund
Year Ended June 30, 2023

	Budgeted Amounts Final	Actual Amounts	Variance with Final Budget
REVENUES			
Intergovernmental	$ -	$ 1,084	$ 1,084
Investment Earnings	-	-	-
Total Revenues	-	1,084	1,084
EXPENDITURES			
Current:			
Public Safety	-	-	-
Capital Outlay	-	-	-
Total Expenditures	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	1,084	1,084
OTHER FINANCING SOURCES (USES)			
Transfers In	-	-	-
Transfers Out	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balances	-	1,084	1,084
Fund Balance, Beginning of Year	(1,084)	(1,084)	-
Fund Balance, End of Year	$ (1,084)	$ -	$ 1,084

City of Susanville
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - OTS Grant Fund
Year Ended June 30, 2023

	Budgeted Amounts Final	Actual Amounts	Variance with Final Budget
REVENUES			
Intergovernmental	$ 78,671	$ 10,612	$ (68,059)
Investment Earnings	-	-	-
Total Revenues	78,671	10,612	(68,059)
EXPENDITURES			
Current:			
Public Safety	78,518	11,380	67,138
Capital Outlay	-	-	-
Total Expenditures	78,518	11,380	67,138
Excess (Deficiency) of Revenues Over (Under) Expenditures	153	(768)	(921)
OTHER FINANCING SOURCES (USES)			
Transfers In	-	-	-
Transfers Out	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balances	153	(768)	(921)
Fund Balance, Beginning of Year	(153)	(153)	-
Fund Balance, End of Year	$ -	$ (921)	$ (921)

City of Susanville
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - City Hall Fund
Year Ended June 30, 2023

	Budgeted Amounts Final	Actual Amounts	Variance with Final Budget
REVENUES			
Investment Earnings	$ -	$ -	$ -
Charges for Services	-	-	-
Total Revenues	-	-	-
EXPENDITURES			
Current:			
Community Development	-	-	-
Debt Service:			
Principal	112,670	112,669	1
Interest and Fiscal Charges	22,761	22,660	101
Total Expenditures	135,431	135,329	102
Excess (Deficiency) of Revenues Over (Under) Expenditures	(135,431)	(135,329)	102
OTHER FINANCING SOURCES (USES)			
Transfers In	135,431	134,004	(1,427)
Transfers Out	-	-	-
Total Other Financing Sources (Uses)	135,431	134,004	(1,427)
Net Change in Fund Balances	-	(1,325)	(1,325)
Fund Balance, Beginning of Year	52,235	52,235	-
Fund Balance, End of Year	$ 52,235	$ 50,910	$ (1,325)

City of Susanville
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - Community Swimming Pool Fund
Year Ended June 30, 2023

	Budgeted Amounts Final	Actual Amounts	Variance with Final Budget
REVENUES			
Investment Earnings	$ -	$ -	$ -
Charges for Services	-	-	-
Total Revenues	-	-	-
EXPENDITURES			
Current:			
Community Development	-	-	-
Debt Service:			
Principal	77,000	77,000	-
Interest and Fiscal Charges	23,664	23,664	-
Total Expenditures	100,664	100,664	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	(100,664)	(100,664)	-
OTHER FINANCING SOURCES (USES)			
Transfers In	100,664	101,076	412
Transfers Out	-	-	-
Total Other Financing Sources (Uses)	100,664	101,076	412
Net Change in Fund Balances	-	412	412
Fund Balance, Beginning of Year	1,689	1,689	-
Fund Balance, End of Year	$ 1,689	$ 2,101	$ 412

City of Susanville
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - City Hall Parking Lot Fund
Year Ended June 30, 2023

	Budgeted Amounts Final	Actual Amounts	Variance with Final Budget
REVENUES			
Investment Earnings	$ -	$ -	$ -
Charges for Services	-	-	-
Total Revenues	-	-	-
EXPENDITURES			
Capital Outlay	13,848	-	13,848
Total Expenditures	13,848	-	13,848
Excess (Deficiency) of Revenues Over (Under) Expenditures	(13,848)	-	13,848
OTHER FINANCING SOURCES (USES)			
Transfers In	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balances	(13,848)	-	13,848
Fund Balance, Beginning of Year	13,848	13,848	-
Fund Balance, End of Year	$ -	$ 13,848	$ 13,848

City of Susanville
Non-major Enterprise Funds
Year Ended June 30, 2023

Golf Course Fund - accounts for the activities of the City's golf course.

Geothermal Fund - accounts for the activities of providing geothermal heat to residents of the City.

City of Susanville
Combining Statement of Net Position
Non-major Enterprise Funds
June 30, 2023

	Golf Course	Geothermal	Totals
ASSETS			
Current Assets:			
Cash and Investments	$ 84,555	$ 214,030	$ 298,585
Accounts Receivable	89,755	5,751	95,506
Interest Receivable	(646)	1,533	887
Prepaid Expenses	413	125	538
Inventory	3,261	-	3,261
Total Current Assets	177,338	221,439	398,777
Noncurrent Assets:			
Capital Assets:			
Non-depreciable	2,168,107	249,124	2,417,231
Depreciable, net	217,522	29,481	247,003
Total Capital Assets	2,385,629	278,605	2,664,234
Total Noncurrent Assets	2,385,629	278,605	2,664,234
Total Assets	2,562,967	500,044	3,063,011
LIABILITIES			
Current Liabilities:			
Accounts Payable	26,826	2,733	29,559
Accrued Liabilities	-	-	-
Unearned Revenue	28,346	-	28,346
Total Current Liabilities	55,172	2,733	57,905
Total Liabilities	55,172	2,733	57,905
NET POSITION			
Investment in Capital Assets	2,385,629	278,605	2,664,234
Unrestricted	122,166	218,706	340,872
Total Net Position	$ 2,507,795	$ 497,311	3,005,106

City of Susanville
Combining Statement of Revenues, Expenses, and Changes in Net Position
Nonmajor Enterprise Funds
Year Ended June 30, 2023

	Golf Course	Geothermal	Total
OPERATING REVENUES			
Charges for Services	$ 385,806	$ 91,217	$ 477,023
Total Operating Revenues	385,806	91,217	477,023
OPERATING EXPENSES			
Administration	439,701	113,875	553,576
Depreciation	13,994	2,136	16,130
Total Operating Expenses	453,695	116,011	569,706
Operating Income (Loss)	(67,889)	(24,794)	(92,683)
NONOPERATING REVENUES (EXPENSES)			
Interest Income	1,287	3,273	4,560
Interest Expense	(33)	-	(33)
Other Revenues	111,096	-	111,096
Total Nonoperating Revenues (Expenses)	112,350	3,273	115,623
Income Before Capital Contributions and Transfers	44,461	(21,521)	22,940
Capital Contributions	-	-	-
Transfers In	-	-	-
Transfers Out	-	-	-
Change in Net Position	44,461	(21,521)	22,940
Net Position, Beginning of Year	2,463,334	518,832	2,982,166
Net Position, End of Year	$ 2,507,795	$ 497,311	$ 3,005,106

City of Susanville
Combining Statement of Cash Flows
Nonmajor Enterprise Funds
Year Ended June 30, 2023

	Golf Course	Geothermal	Totals
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from Customers and Users	$ 379,668	$ 92,891	$ 472,559
Payments to Suppliers and Contractors	(326,725)	(115,248)	(441,973)
Payments to Employees	(109,757)	(1,116)	(110,873)
Net Cash from Operating Activities	(56,814)	(23,473)	(80,287)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Transfers from (to) Other Funds	-	-	-
Payments Received from (Paid to) Other Funds	-	-	-
Net Cash from Noncapital Financing Activities	-	-	-
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Acquisition of Capital Assets	(20,989)	-	(20,989)
Payments from Insurance Reimbursements	21,341	-	21,341
Capital Grants	-	-	-
Interest Paid	(33)	-	(33)
Net Cash from Noncapital Financing Activities	319	-	319
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest Received	2,155	2,174	4,329
Net Increase (Decrease) in Cash	(54,340)	(21,299)	(75,639)
Cash and Cash Equivalents - Beginning of Year	138,895	235,329	374,224
Cash and Cash Equivalents - End of Year	$ 84,555	$ 214,030	$ 298,585
Reconciliation of Operating Income (Loss) to Net Cash from Operating Activities:			
Operating Income (Loss)	$ (67,889)	$ (24,794)	$ (92,683)
Adjustments to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities:			
Depreciation	13,994	2,136	16,130
Changes in Assets and Liabilities:			
(Increase) Decrease in Accounts Receivable	116	1,674	1,790
(Increase) Decrease in Prepaids	(322)	(125)	(447)
(Increase) Decrease in Inventory	(728)	-	(728)
Increase (Decrease) in Accounts Payable	4,269	(2,364)	1,905
Increase (Decrease) in Accrued Liabilities	-	-	-
Increase (Decrease) in Unearned Revenue	(6,254)	-	(6,254)
Net Cash Provided by Operating Activities	$ (56,814)	$ (23,473)	$ (80,287)

City of Susanville
Internal Service Funds
Year Ended June 30, 2023

Public Works Administration Fund - accounts for the City's public works administration activities.

Risk Administration Fund - accounts for City's risk administration activities.

Retirement Benefits Fund - accounts for expenses related to other postemployment benefit costs.

City of Susanville
Combining Statement of Net Position
Internal Service Funds
June 30, 2023

	Governmental Activities Internal Service Funds			
	Public Works Administration	Risk Management	Retirement Benefits	Totals
ASSETS				
Current Assets:				
Cash and Investments	$ 232,180	$ 522,184	$ 4,441	$ 758,805
Accounts Receivable	-	7,001	-	7,001
Interest Receivable	3,760	4,312	-	8,072
Prepaids	9,022	2,111	-	11,133
Total Current Assets	244,962	535,608	4,441	785,011
LIABILITIES				
Current Liabilities:				
Accounts Payable	20,142	13,567	-	33,709
Accrued Liabilities	-	209	4,441	4,650
Current Portion of Compensated Absences	6,257	-	-	6,257
Total Current Liabilities	26,399	13,776	4,441	44,616
Noncurrent Liabilities:				
Advances from Other Funds	47,571	-	-	47,571
Compensated Absences	25,740	-	-	25,740
Total Noncurrent Liabilities	73,311	-	-	73,311
Total Liabilities	99,710	13,776	4,441	117,927
NET POSITION				
Unrestricted	145,252	521,832	-	667,084
Total Net Position	$ 145,252	$ 521,832	$ -	$ 667,084

City of Susanville
Combining Statement of Revenues, Expenses, and Changes in Net Position
Internal Service Funds
Year Ended June 30, 2023

	Governmental Activities Internal Service Funds			
	Public Works Administration	Risk Management	Retirement Benefits	Totals
OPERATING REVENUES				
Charges for Services	$ 1,212,580	$ 970,426	$ -	$ 2,183,006
Total Operating Revenues	1,212,580	970,426	-	2,183,006
OPERATING EXPENSES				
Administration	984,161	428,197	-	1,412,358
Insurance and Claims Costs	203,624	482,958	-	686,582
Depreciation	-	-	-	-
Total Operating Expenses	1,187,785	911,155	-	2,098,940
Operating Income (Loss)	24,795	59,271	-	84,066
NONOPERATING REVENUES (EXPENSES)				
Interest Income	5,993	4,897	-	10,890
Interest Expense	-	-	-	-
Total Nonoperating Revenues (Expenses)	5,993	4,897	-	10,890
Income (Loss) Before Transfers	30,788	64,168	-	94,956
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Change in Net Position	30,788	64,168	-	94,956
Net Position, Beginning of Year	114,464	457,664	-	572,128
Net Position, End of Year	$ 145,252	$ 521,832	$ -	$ 667,084

City of Susanville
Combining Statement of Cash Flows
Internal Service Funds
Year Ended June 30, 2023

	Governmental Activities Internal Service Funds Public Works Administration	Risk Management	Retirement Benefits	Totals
CASH FLOWS FROM OPERATING ACTIVITIES				
Cash Received from Interfund Services Provided	$ 1,212,580	$ 1,033,495	$ -	$ 2,246,075
Cash Paid to Suppliers for Goods and Services	(225,757)	(1,035,709)	(448)	(1,261,914)
Cash Paid to Employees	(965,896)	-	-	(965,896)
Net Cash from Operating Activities	20,927	(2,214)	(448)	18,265
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Advances Received (Paid to) Other Funds	(3,471)	-	-	(3,471)
Transfers to Other Funds	-	-	-	-
Net Cash from Noncapital Financing Activities	(3,471)	-	-	(3,471)
CASH FLOWS FROM INVESTING ACTIVITIES				
Interest Received	3,183	1,412	-	4,595
Net Increase (Decrease) in Cash	20,639	(802)	(448)	19,389
Cash and Cash Equivalents - Beginning of Year	211,541	522,986	4,889	739,416
Cash and Cash Equivalents - End of Year	$ 232,180	$ 522,184	$ 4,441	$ 758,805
Reconciliation of Operating Income (Loss) to Net Cash from Operating Activities:				
Operating Income (Loss)	$ 24,795	$ 59,271	$ -	$ 84,066
Adjustments to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities:				
Changes in Assets and Liabilities:				
(Increase) Decrease in Accounts Receivable	-	63,069	-	63,069
(Increase) Decrease in Prepaids	(6,130)	9,264	-	3,134
Increase (Decrease) in Accounts Payable	1,522	(540)	-	982
Increase (Decrease) in Accrued Liabilities	-	(133,278)	(448)	(133,726)
Increase (Decrease) in Compensated Absences	740	-	-	740
Net Cash from Operating Activities	$ 20,927	$ (2,214)	$ (448)	$ 18,265

City of Susanville
Fiduciary Funds
Year Ended June 30, 2023

LAFCO Fund - accounts for agency activities for LAFCO.

Air Pollution District Fund - accounts for agency activities for the Air Pollution District & California Climate Investments Reduction.

IRWMB Fund - accounts for agency activities for IRWMB.

City of Susanville
Combining Statements of Fiduciary Net Position
Custodial Funds
June 30, 2023

	Custodial Funds			
	LAFCO	Air Pollution District	IRWMG	Totals
ASSETS				
Cash and Investments	$ 47,599	$ 215,006	$ 13,645	$ 276,250
Accounts Receivable	-	79,640	-	79,640
Interest Receivable	392	-	-	392
Total Assets	47,991	294,646	13,645	356,282
LIABILITIES				
Accounts Payable	5,650	54,973	-	60,623
Wages Payable	-	-	-	-
Due to City of Susanville	-	-	-	-
Deposits	-	-	-	-
Total Liabilities	5,650	54,973	-	60,623
NET POSITION				
Restricted				
Held for the Benefit of Others	42,341	239,673	13,645	295,659
Total Net Position	$ 42,341	$ 239,673	$ 13,645	$ 295,659

City of Susanville
Combining Statements of Changes in Fiduciary Net Position
Year Ended June 30, 2023

	Custodial Funds			
	LAFCO	Air Pollution District	IRWMG	Totals
ADDITIONS				
Contributions:				
Donations and Other Charges	$ 59,534	$ 1,234,131	$ -	$ 1,293,665
Investment Earnings:				
Interest Income	681	9,337	-	10,018
Total Additions	60,215	1,243,468	-	1,303,683
DEDUCTIONS				
General and Administrative	65,809	1,530,059	54,633	1,650,501
Total Deductions	65,809	1,530,059	54,633	1,650,501
Net Increase (Decrease) in Net Position	(5,594)	(286,591)	(54,633)	(346,818)
Net Position, Beginning of Year (Restated)	47,935	526,264	68,278	642,477
Net Position, End of Year	$ 42,341	$ 239,673	$ 13,645	$ 295,659

STATISTICAL SECTION

Exhibit A-1

Statistical Section

This part of the report is consisted of the City of Susanville's comprehensive annual financial report which presents detailed information as a context for understanding in regarding to what the information in the financial statements, note disclosures, and required supplemental information says about the City's overall financial health.

Contents

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.

Revenue Capacity

These schedules contain information to help the reader assess the factors affecting the City's ability to generate its property and sales taxes.

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.

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 and to help make comparison over time and with other governments.

Operating Information

These schedules contain information about the City's operations and resources to help the reader understand how the City's financial information relates to the services the City provides and the activities it performs.

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year. The City implemented GASB Statement No. 34 as of June 30, 2004; schedules presenting government-wide information, include information beginning in that year.

Schedule 1
City of Susanville
Net Position by Component,
Last Ten Fiscal Years
Accrual Basis of Accounting

	Fiscal Year				
	2014 (1)	**2015**	**2016**	**2017**	**2018**
Governmental activities					
Net investment in capital assets	$ 1,857,866	$ 2,419,492	$ 2,861,071	$ 3,011,863	$ 3,175,697
Restricted	4,440,352	3,939,682	3,228,998	3,091,763	2,694,959
Unrestricted	(1,756,001)	(8,820,376)	(9,305,978)	(9,198,224)	(8,920,877)
Total governmental activities net position	$ 4,542,217	$ (2,461,202)	$ (3,215,909)	$ (3,094,598)	$ (3,050,221)
Business-type activities					
Net investment in capital assets	$ (3,222,304)	$ (2,742,485)	$ (1,573,502)	$ (1,984,283)	$ (1,465,481)
Restricted for Debt Service	2,445,921	2,446,530	2,446,094	2,447,781	2,453,021
Unrestricted	8,308,203	7,722,700	6,449,364	7,568,558	8,237,205
Total business-type activities net position	$ 7,531,820	$ 7,426,745	$ 7,321,956	$ 8,032,056	$ 9,224,745
Primary government					
Net investment in capital assets	$ (1,364,438)	$ (322,993)	$ 1,287,569	$ 1,027,580	$ 1,710,216
Restricted	6,886,273	6,386,212	5,675,092	5,539,544	5,147,980
Unrestricted	6,552,202	(1,097,676)	(2,856,614)	(1,629,666)	(683,672)
Total primary government net position	$12,074,037	$ 4,965,543	$ 4,106,047	$ 4,937,458	$ 6,174,524

Source: City of Susanville's audited financial statements

Note: The City began to report accrual information when it implemented GASB Statement 34 in fiscal year 2003-04.

(1) Net position restated for prior period adjustment to comply with GASB 65

	Fiscal Year				
	2019	2020	2021	2022	2023
	$ 5,935,334	$ 8,432,628	$ 8,389,623	$ 9,016,992	$ 11,017,453
	2,967,351	2,903,744	3,534,116	3,580,027	(11,238)
	(7,644,408)	(7,890,437)	(8,376,956)	(4,971,317)	(2,177,696)
	$ 1,258,277	$ 3,445,935	$ 3,546,783	$ 7,625,702	$ 8,828,519
	$ 1,382,183	$ 2,883,742	$ 3,136,200	$ 4,823,903	$ 5,636,796
	88,104				
	9,048,747	9,658,183	10,789,766	9,655,838	9,210,883
	$ 10,519,034	$ 12,541,925	$ 13,925,966	$ 14,479,741	$ 14,847,679
	$ 7,317,517	$ 11,316,370	$ 11,525,823	$ 13,840,895	$ 16,654,249
	3,055,455	2,903,744	3,534,116	3,580,027	(11,238)
	1,404,339	1,767,746	2,412,810	4,684,521	7,033,187
	$ 11,777,311	$ 15,987,860	$ 17,472,749	$ 22,105,443	$ 23,676,198

Schedule 2
City of Susanville
Changes in Net Position
Last Ten Fiscal Years
Accrual Basis of Accounting

	Fiscal Year				
	2014	2015	2016	2017	2018
Expenses					
Governmental activities:					
General government	$943,178	$975,485	$528,514	$478,702	$969,254
Public safety	3,373,503	3,701,118	3,742,579	4,373,474	4,596,119
Streets	1,006,322	956,939	1,898,033	2,960,232	1,747,522
Protective Inspections	237,433	207,152	205,391	189,901	271,724
Community services	328,807	259,123	1,300,553	301,068	443,536
Community development	141,523	153,554	343,208	300,922	295,884
Interest on long term debt	289,184	311,569	327,131	308,646	182,460
Total governmental activities expenses	6,319,950	6,564,940	8,345,409	8,912,945	8,506,499
Business-type activities:					
Rodeo	0	0	0	0	0
Airport	219,979	217,642	274,051	278,398	274,429
Water	1,989,849	2,091,691	2,166,356	2,217,023	2,146,258
Geothermal	57,744	57,029	79,069	85,691	97,254
Natural Gas	4,170,689	3,766,602	4,180,922	4,171,912	3,868,114
Swimming Pool (closed in 2004-05)	0	0	0	0	0
Day Care	0	0	0	0	0
Golf Course	350,476	386,181	354,273	314,412	299,189
Total business-type activities expenses	6,788,737	6,519,145	7,054,671	7,067,436	6,685,244
Total primary government expenses	$13,108,687	$13,084,085	$15,400,080	$15,980,381	$15,191,743
Program Revenues					
Governmental activities					
Charges for services:					
General government	$103,486	$106,054	$76,733	$126,315	$239,593
Public safety	52,593	136,678	83,481	119,412	131,708
Streets	1,715	4,448	197,411	1,581	526
Protective Inspections	117,560	94,793	84,744	87,614	136,430
Community services	178,785	74,784	88,125	57,475	103,050
Community development	52,538	38,249	48,694	12,607	14,856
Operating grants and contributions	1,096,669	925,909	1,030,102	823,166	1,373,417
Capital grants and contributions	896,293	738,606	987,566	2,475,395	924,443
Total governmental activities program revenues	2,499,639	2,119,521	2,596,856	3,703,565	2,924,023
Business-type activities:					
Charges for services:					
Rodeo	0	0	0	0	0
Airport	81,680	97,128	69,394	72,722	89,210
Water	2,280,947	2,194,458	2,188,967	2,755,870	2,751,353
Geothermal	92,732	85,004	86,132	69,227	87,385
Natural Gas	4,581,073	3,945,118	4,182,414	4,681,446	4,542,782
Swimming Pool	0	0	0	0	0
Day Care	0	0	0	0	0
Golf Course	334,239	354,173	334,800	242,509	259,707
Operating grants and contributions	0	0	0	0	0
Capital grants and contributions	61,354	586,883	163,969	43,524	163,666
Total business-type activities program revenues	7,432,025	7,262,764	7,025,676	7,865,298	7,894,103
Total primary government program revenues	$9,931,664	$9,382,285	$9,622,532	$11,568,863	$10,818,126

Fiscal Year				
2019	2020	2021	2022	2023
$1,244,074	$609,300	$837,240	$668,276	$2,331,966
4,064,275	5,526,037	6,120,015	4,365,037	7,199,915
1,079,366	1,278,011	1,273,293	1,305,474	1,521,435
226,543	185,822	176,004	244,339	0
346,781	340,401	410,160	513,650	1,198,098
242,905	546,163	159,255	236,045	247,754
397,707	262,643	56,661	245,702	409,156
7,601,651	8,748,377	9,032,628	7,578,523	12,908,324
0			0	0
264,759	279,308	276,776	281,288	278,439
2,137,896	2,343,498	2,327,176	3,419,890	2,883,328
95,228	97,672	91,969	139,023	116,011
4,054,528	3,860,551	3,531,090	4,786,890	4,820,031
0		0	0	0
0		0	0	0
298,278	270,412	289,892	331,085	453,728
6,850,689	6,851,441	6,516,903	8,958,176	8,551,537
$14,452,340	$15,599,818	$15,549,531	$16,536,699	$21,459,861
$228,967	$402,309	$48,405	$62,316	$530,620
213,694	324,893	859,362	895,189	259,801
0	0	0	0	0
122,968	124,946	168,298	123,573	0
25,863	117,623	214,588	225,295	285,246
33,233	16,038	10,963	20,284	168,445
583,063	837,781	933,086	2,677,707	2,320,511
2,707,994	3,321,307	1,503,002	1,398,349	2,914,425
3,915,782	5,144,897	3,737,704	5,402,713	6,479,048
0		0	0	0
87,927	125,229	112,102	122,580	134,614
2,722,266	2,923,739	3,013,537	2,989,643	2,905,783
102,314	93,757	93,036	91,474	91,217
4,792,701	4,589,085	4,234,497	4,725,359	5,103,217
0		0	0	0
0		0	0	0
250,089	249,367	376,606	361,030	496,902
0		0	0	0
34,471	1,499,085	0	0	0
7,989,768	9,480,262	7,829,778	8,290,086	8,731,733
$11,905,550	$14,625,159	$11,567,482	$13,692,799	$15,210,781

Schedule 2
City of Susanville
Changes in Net Position
Last Ten Fiscal Years
Accrual Basis of Accounting

	Fiscal Year				
	2014	2015	2016	2017	2018
Net (Expense)/Revenue					
Governmental activities	($3,820,311)	($4,445,419)	($5,748,553)	($5,209,380)	($5,582,476)
Business-type activities	643,288	743,619	(28,995)	797,862	1,208,859
Total primary government net expense	($3,177,023)	($3,701,800)	($5,777,548)	($4,411,518)	($4,373,617)
General Revenues and Other Changes in Net Assets Governmental activities:					
Taxes					
Property taxes	$1,455,797	$858,107	$877,382	$915,021	$942,800
Sales taxes	1,118,328	1,209,899	1,449,788	2,017,089	2,145,343
Transient Lodging Taxes	400,724	442,376	455,099	507,981	520,158
Franchise taxes	49,776	24,242	36,767	34,409	26,211
Business license taxes	221,939	237,758	241,985	278,286	200,760
Other taxes	39,786	37,731	42,996	40,227	48,364
Property tax in lieu of sales tax, unrestricted	384,924	358,806	349,848	0	0
Property tax in lieu of VLF, unrestricted	1,335,361	1,353,298	1,389,739	1,354,666	1,545,612
Use of Money and Property	34,761	11,607	39,206	46,938	63,022
Gain (loss) on sale of capital assets	0	7,514	0	0	0
Miscellaneous revenues	0	0	0	0	0
Transfers	(410,379)	(55,164)	111,036	136,074	134,583
Total governmental activities	4,631,017	4,486,174	4,993,846	5,330,691	5,626,853
Business-type activities:					
Use of Money and Property	18,698	24,380	35,242	48,312	118,413
Gain on sale of capital assets	0	0	0	0	0
Miscellaneous revenues	0	0	0	0	0
Transfers	410,379	55,164	(111,036)	(136,074)	(134,583)
Total business-type activities	429,077	79,544	(75,794)	(87,762)	(16,170)
Total primary government	5,060,094	4,565,718	4,918,052	5,242,929	5,610,683
Change in Net Position					
Governmental activities	810,706	40,755	(754,707)	121,311	44,377
Business-type activities	1,072,365	823,163	(104,789)	710,100	1,192,689
Total primary government	$1,883,071	$863,918	($859,496)	$831,411	$1,237,066

Source: City of Susanville's audited financial statements
Note: The city began to report accrual information when it implemented GASB Statement 34 in fiscal year 2003-04.

Fiscal Year				
2019	2020	2021	2022	2023
($3,685,869)	($4,349,634)	($5,294,924)	($2,175,810)	($6,429,276)
1,139,079	2,628,821	1,312,875	618,822	180,196
($2,546,790)	($1,720,813)	($3,982,049)	($1,556,988)	($6,249,080)
$980,191				
$950,310	$1,047,463	$1,081,577	$1,198,106	$1,068,192
1,823,116	1,541,794	1,967,257	$2,309,006	$3,833,632
534,174	454,076	454,622	$503,097	$594,682
22,972	18,593	2,753	$13,364	$11,001
263,874	216,050	265,769	$539,663	$359,427
71,768	15,828	32,901	$25,799	$19,628
0		0	$0	$0
1,578,415	1,583,061	1,580,790	$1,655,849	$1,702,570
91,527	53,413	25,103	($71,740)	$193,180
0		0	$0	$0
0	19,785	0	$0	$0
113,028	841,075	(15,000)	($15,000)	$0
5,449,183	5,791,138	5,395,772	6,158,144	7,782,312
268,238	235,145	56,166	16,538	187,742
0		0	0	0
0		0	0	0
(113,028)	(841,075)	15,000	-81,585	0
155,210	(605,930)	71,166	(65,047)	187,742
5,604,393	5,185,208	5,466,938	6,093,097	7,970,054
1,763,314	2,187,658	100,848	4,078,919	1,403,036
1,294,289	2,022,891	1,384,041	553,775	367,938
$3,057,603	$4,210,549	$1,484,889	$4,632,694	$1,770,974

Schedule 3
City of Susanville
Fund Balances - Governmental Funds,
Last Ten Fiscal Years
Modified Accrual Basis of Accounting

	Fiscal Year				
	2014(1)	**2015**	**2016**	**2017**	**2018**
General Fund					
Reserved	$0	$0	$0	$0	$0
Unreserved	0	0	0	0	0
Nonspendable	445,196	104,869	101,417	90,344	109,993
Restricted	18,145	18,196	18,196	18,375	18,615
Committed	0	0	0	0	0
Assigned	17,066	63,462	63,462	113,679	303,927
Unassigned	1,859,126	2,319,757	2,521,280	3,054,261	3,125,488
Total general fund	2,339,533	2,506,284	2,704,355	3,276,659	3,558,023
All Other Governmental Funds					
Reserved	0	0	0	0	0
Unreserved, reported in:					
Special revenue funds	0	0	0	0	0
Capital projects funds	0	0	0	0	0
Debt Service Funds	0	0	0	0	0
Nonspendable	0	0	0	0	0
Restricted	4,097,490	3,921,486	3,210,802	3,073,388	2,676,344
Committed	0	0	0	0	0
Assigned	44,599	596,858	632,817	351,353	548,240
Unassigned	0	0	0	0	(165,397)
Total all other governmental funds	$4,142,089	$4,518,344	$3,843,619	$3,424,741	$3,059,187

Source: City of Susanville's audited financial statements
(1) The City includes advances to other funds as nonspendable

Fiscal Year				
2019	2020	2021	2022	2023
$0			$0	$0
0			$0	$0
109,653	100,427	118,129	$128,665	$230,694
18,615	19,133	19,563	$19,590	$19,555
0		0	$0	$0
223,380	426,694	589,615	$250,195	$267,302
3,462,765	478,357	604,557	$2,613,167	$6,902,246
3,814,413	1,024,611	1,331,864	3,011,617	7,419,797
0		0	0	
			0	
0		0	0	
0		0	0	
0		0	0	
0		197,719	0	
2,957,539	2,890,235	3,675,780	3,313,145	3,263,232
0		0	0	0
326,997	97,065	67,771	67,772	66,859
(128,652)	(385,212)	(2,741)	(51,385)	(13,361)
$3,155,884	$2,602,088	$3,938,529	$3,329,532	$3,316,730

Schedule 4
City of Susanville
Changes in Fund Balances - Governmental Funds
Last Ten Fiscal Years
Modified Accrual Basis of Accounting

	Fiscal Year				
	2014	2015	2016	2017	2018
Revenues					
Taxes and assessments	$5,035,959	$4,495,698	$4,907,453	$5,104,539	$5,493,736
Licenses and permits	101,323	78,350	86,142	87,084	114,154
Fines and forfeitures	24,301	95,579	99,371	94,449	79,169
Use of money and property	54,042	45,589	72,112	83,168	94,655
Intergovernmental revenues	1,985,090	1,293,514	1,999,435	3,280,340	2,302,882
Program income	14,824	27,271	2,910	2,910	20,000
Charges for services	71,367	74,323	83,214	151,018	307,453
Other revenues	249,062	150,233	261,704	45,330	62,007
Legal Settlement					
Total revenues	7,535,968	6,260,557	7,512,341	8,848,838	8,474,056
Expenditures					
General government	753,719	859,783	559,612	459,732	1,028,544
Public safety	3,285,119	3,478,557	3,705,924	3,908,056	4,299,489
Streets	973,660	973,736	2,003,878	2,974,325	1,734,312
Protective Inspections	229,397	205,594	213,935	191,767	258,145
Community services	209,120	199,819	1,274,122	284,846	427,010
Community development	216,459	153,555	356,909	307,596	287,325
Capital Outlay	64,123	182,134	315,516	57,939	50,707
Debt service:					
Principal	236,367	390,777	427,488	513,770	424,876
Interest	168,604	430,116	313,639	307,056	182,421
Debt issuance cost	108,809	0	45,444	0	0
Total expenditures	6,245,377	6,874,071	9,216,467	9,005,087	8,692,829
Excess (deficiency) of revenues over (under) expenditures	1,290,591	(613,514)	(1,704,126)	(156,249)	(218,773)
Other Financing Sources (Uses)	.	.	.	.	.
Contributions from trust funds					
Transfers in	1,335,422	353,284	719,001	801,774	1,201,520
Transfers out	(1,058,395)	(455,583)	(693,029)	(494,940)	(1,066,937)
Payment to refunded debt escrow agent	(4,798,191)	0	0	0	0
Proceeds from sale of capital asset	4,300	7,499	1,500	2,841	0
Proceeds from debt issuance	4,907,000	0	1,200,000	0	0
Proceeds of long-term debt	0	0	0	0	0
Total other financing sources (uses)	390,136	(94,800)	1,227,472	309,675	134,583
Special Item					
Payment towards Unfunded Pension Liability					
Net changes in fund balances	1,680,727	(708,314)	(476,654)	153,426	(84,190)
Debt service as a percentage of non-capital expenditures	8.3%	12.3%	8.8%	9.2%	7.0%

Source: City of Susanville's audited financial statements

		Fiscal Year		
2019	2020	2021	2022	2023
$5,236,015	$4,862,661	$5,372,508	$6,143,124	$7,572,621
110,100	98,955	146,625	$114,783	$152,029
43,220	26,857	35,558	$44,097	$33,379
157,021	115,413	40,287	($57,195)	$193,172
3,011,764	3,819,141	3,068,903	$4,302,650	$5,476,172
0		0	$0	$0
389,570	831,652	1,012,836	$592,349	$591,364
99,506	16,783		$0	$50,000
				$516,583
9,047,196	9,771,462	9,676,717	11,139,808	14,585,320
747,423	666,501	729,402	901,970	462,940
3,981,685	4,452,669	5,125,431	5,129,378	5,088,507
899,280	915,714	818,359	822,736	1,108,067
226,543	185,822	176,004	244,339	0
340,624	334,913	331,395	434,886	1,116,878
242,905	938,415	159,255	236,045	247,754
1,446,778	2,386,145	441,947	1,216,759	2,533,791
568,915	3,869,121	177,577	182,459	544,043
352,984	264,597	58,653	52,620	322,146
0	0		195,128	0
8,807,137	14,013,897	8,018,023	9,416,320	11,424,126
240,059	(4,242,435)	1,658,694	1,723,488	3,161,194
.	.			
1,038,117	3,990,414	296,327	1,018,246	1,626,715
(925,089)	(3,091,577)	(311,327)	(881,716)	(1,626,715)
0		0	0	0
0		0	0	0
0		0	8,279,512	0
0	0	0	0	0
113,028	898,837	(15,000)	8,416,042	0
			(7,850,850)	
353,087	(3,343,598)	1,643,694	2,288,680	3,161,194
12.5%	35.6%	3.1%	5.2%	9.7%

Schedule 5
City of Susanville
Assessed Value and Estimated Actual Value of Taxable Property,
Last Ten Fiscal Years

Fiscal Year	Secured	Utility	Unsecured	Less: Tax Exemptions	Total Taxable Assessed Value	Total Direct Tax Rate
2014	$521,207,925	$41,856	$23,462,897	$11,615,402	$533,097,276	1.0389
2015	$519,626,089	$41,856	$21,828,632	$11,042,346	$530,454,231	1.0379
2016	$535,237,902	$41,856	$21,353,144	$10,785,608	$545,847,294	1.0396
2017	$553,097,267	$41,856	$21,842,156	$10,513,069	$564,468,210	1.0396
2018	$576,049,189	$41,818	$23,382,432	$10,318,697	$589,154,742	1.0544
2019	$602,821,995	$41,818	$24,212,708	$9,990,843	$637,067,364	1.0232
2020	$646,348,484	$41,818	$25,019,647	$9,897,235	$681,307,184	1.0394
2021	$645,421,455	$41,818	$24,035,311	$9,756,364	$679,254,948	1.0506
2022	$676,067,010	$41,818	$23,725,282	$9,624,560	$709,458,670	1.0294
2023	$695,143,140	$41,818	$23,464,747	$9,529,875	$728,179,580	1.0395

Source:
Lassen County - Assessor's Office

Notes:
The voters of the State of California passed Proposition 13 in 1978 which limited property taxes to a total maximum rate of 1% based upon the assessed value of the property. Each year, the assessed value of property may be increased by an "Inflation factor" of no more than 2%. Property is assessed at 100% of the original purchase price and is reassessed upon each subsequent sale.

Tax rates are per $1,000 of assessed value.

Schedule 6
City of Susanville
Direct and Overlapping Property Tax Rates,
Last Ten Fiscal Years
Rate per $1,000 of assessed value

	City Direct Rate	Overlapping Rates (a)			
Fiscal Year	Basic Rate	Elementary School Bond	Elementary Bond 2009	Elementary Bond 2020	Total Direct Rate
2014	1.0000		0.0389		1.0389
2015	1.0000		0.0379		1.0379
2016	1.0000		0.0396		1.0396
2017	1.0000		0.0396		1.0396
2018	1.0000		0.0544		1.0544
2019	1.0000		0.0232		1.0232
2020	1.0000			0.0394	1.0394
2021	1.0000			0.0506	1.0506
2022	1.0000			0.0294	1.0294
2023	1.0000			0.0395	1.0395

Source:
Lassen County

Notes:
The city's basic property tax rate is the same rate as Lassen County.
Refer to Schedule5 for explanation on direct rate limits.

(a) Overlapping rates are those of city and county governments that apply to property owners within the City of Susanville. Not all overlapping rates apply to all Susanville property owners.

Schedule 7
City of Susanville
Principal Property Tax Payers
Current Year and Nine Years Ago

Taxpayer	2023 Taxable Assessed Value	2023 Rank	2023 Percentage of Total City Taxable Assessed Value (a)		2014 Taxable Assessed Value	2014 Rank	2014 Percentage of Total City Taxable Assessed Value (a)
Wal-Mart Real Estate Bus Trust	12,616,173	1	2.14%	Wal-Mart	11,245,412	1	2.12%
Rassier-Mariani	11,840,767	2	2.01%	Rassier-Mariani	10,455,357	2	1.97%
Eagle Lake Village LP	8,287,774	3	1.41%	Triple E Investments	8,014,396	3	1.51%
ACS Lassen Shopping Center	8,239,385	4	1.40%	Ventas Eagle	7,492,465	4	1.41%
Cunha Enterprises LP ETAL	6,102,574	5	1.04%	Foxdale Associates LTD (Walgreens)	6,435,466	5	1.21%
Foggy-Declaration of Trust	5,460,000	6	0.93%	Lassen Station LP	4,462,343	6	0.84%
Malhi Hotels LLC	5,108,942	7	0.87%	Susanville Citrus Manor	4,455,562	7	0.84%
CPI SUSANVILLE I, LLC ETAL	4,667,603	8	0.79%	Trav-Cor & Investment Inc	3,333,839	8	0.63%
Triple E Investment Co	4,467,811	9	0.76%	Standiford, Larry & Reta	3,920,047	9	0.74%
Hidden Acres MHP, LP	3,630,029	10	0.62%	2005 River LLC	3,339,248	10	0.63%
Total	$70,421,058		11.95%		63,154,135		11.90%

Source:
Lassen County Assessors Office

Notes:
(a) For total taxable assessed value, see schedule 5.

Schedule 8
City of Susanville
Property Tax Levies and Collections,
Last Ten Fiscal Years

Fiscal Year Ended June 30	County Taxes Levied	AB8 City Allocation Factor	Percent Growth	AB8 Allocations Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
					Amount	Percentage of Levy		Amount	Percentage of Levy
2014	20,794,398	0.04141142	0.96946497	$834,831	$749,821	89.82%	$76,606	$826,427	98.99%
2015	19,640,765	0.04092502	0.97446787	$782,647	$771,169	98.53%	$9,654	$780,823	99.77%
2016	19,123,922	0.04124459	1.01338253	$793,121	$789,650	99.56%	$6,153	$795,803	100.34%
2017	19,229,690	0.04128233	1.02660700	$814,223	$802,646	98.58%	$29,151	$831,797	102.16%
2018	19,723,288	0.04093324	1.03134402	$839,744	$834,354	99.36%	$34,541	$868,895	103.47%
2019	20,330,453	0.04158277	1.07134905	$899,659	$896,963	99.70%	$59,416	$956,379	106.30%
2020	22,225,537	0.04221449	1.04288336	$938,240	$929,403	99.06%	$56,058	$985,461	105.03%
2021	23,195,314	0.04317862	1.06746901	$1,001,542	$956,221	95.47%	$16,522	$972,743	97.12%
2022	23,693,849	0.04212989	0.99668269	$998,219	$1,118,239	112.02%	$6,101	$1,118,239	112.02%
2023	24,594,426	.046227.12	1.22262342	$1,220,446	$994,696	81.50%		$994,696	81.50%

Sources:
Lassen County Assessors Office

Notes:
Taxes levied are totals for Lassen County. Taxes are based on 1% of assessed value. Taxes are distributed using an AB8 allocation factor. Therefore, city tax amounts will not compute using this 1% as a basis.

Property Tax amounts collected for 2014 will not match the CAFR due to the City receiving the PTA fees from the County that were charged for the Property Tax In-Lieu payments and held in trust during the court disputes.

Schedule 9
City of Susanville
Ratios of Outstanding Debt by Type,
Last Ten Fiscal Years

	Governmental Activities						Business-type Activities			
Fiscal Year	General Obligation Bonds (7)	Capital Leases (10)	Term Loans (8)(13)	Internal Borrowing (12)	Special Assessment Bonds (3)	Total Governmental Activities	Revenue Bonds (6)(11)	Term Loan (4)(9)	Certificate of Participation (6)	Capital Leases (5)(9)
2014		1,457,972	4,859,000		500,000	6,816,972	33,440,000	856,000		
2015		1,370,195	4,666,000		390,000	6,426,195	32,955,000	841,000		
2016		2,480,708	4,448,000		270,000	7,198,708	32,445,000	826,000		
2017		2,324,718	4,221,000		140,000	6,685,718	31,905,000	810,000		
2018		2,164,842	4,096,000		0	6,260,842	31,010,949	793,000		
2019		1,996,927	3,695,000		0	5,691,927	30,715,000	775,000		
2020		1,822,806	0	2,800,462	0	4,623,268	26,792,300	757,000		
2021		1,645,229	0	2,639,215	0	4,284,444	25,929,100	738,000		
2022		1,462,770	10,601,500	2,474,648	0	14,538,918	22,022,900	718,000		
2023		1,273,101	10,187,234	2,306,692	0	13,767,026	24,120,600	697,000		

Notes:

Details regarding the City's outstanding debt can be found in the notes to the financial statements.

(1) *Personal Income for the City is unavailable. Substituted property values in this calculation. See Schedule 5 for values.*

(2) *Population data can be found in schedule 13.*

(3) *Payment for this bond is responsibility of property owners within the assessment district.*

(4) *In 2008 the Golf Course Loan was established*

(5) *In 2010 the Golf Course entered into a Capital Lease to acquire new equipment.*

(6) *In August of 2010, The Susanville Public Financing Authority issued new Revenue Refinancing Bonds and paid off the 2000 & 2004 Water Revenue Bonds and the Series 2003, A, B, & C Certificate of Participation Natural Gas Bonds*

(7) *In June 2012, The Susanville Public Financing Authority issued a new lease financing (City Hall Refunding Project) and paid off the 2002 Refunding Lease Bonds with Union Bank*

(8) *In September 2013, the City entered into a loan agreement to pay off the City's side fund liability with CalPERS*

(9) *City paid off the Golf Course Loan and Golf Course Equipment Lease*

(10) *In September 2015 the City entered into a capital lease ($1,200,000) with Umpqua Bank to finance the City portion due to the Honey Lake Valley JPA for construction of a community pool.*

(11) *In September 2019, The Susanville Public Financing Authority issued the 2019 Series Water and Natural Gas Bonds and paid off the 2010 Revenue Refinancing Bonds*

(12) *In June 2020 by Resolution No20-5785, the City borrowed $3,161,549 to pay off the loan with Umpqua Bank for the CalPERS Side Fund. The General Fund, Public Safety Police, Public Safety Fire , Streets and Water Funds are responsible for repayment to the Natural Gas Fund according to a debt service repayment plan.*

(13) *In April 2022 by Resolution No. 22-5987, the City borrowed $10,601,500 through site lease agreements to finance the City's outstanding unfunded accrued liability to CalPERS. The General Fund, Public Safety Police, Public Safety Fire, Community Services, Streets, Water, and Gas are responsible for repayment of the site lease agreements according to a debt service repayment plan.*

Total Business-type Activities	Total Primary Government	Percentage of Property Values (1)	Per Capita (2)
34,296,000	41,112,972	7.01%	4,089
33,796,000	40,222,195	7.75%	4,504
33,271,000	40,469,708	7.37%	4,651
32,715,000	39,400,718	7.17%	4,700
31,803,949	38,064,791	6.69%	4,572
31,490,000	37,181,927	5.98%	4,335
27,549,300	32,172,568	5.46%	4,604
26,667,100	30,951,544	4.74%	3,633
22,740,900	37,279,818	4.36%	3,604
24,817,600	38,584,626	5.12%	3,994

Schedule 10
City of Susanville
Legal Debt Margin Information
Last Ten Fiscal Years

	Fiscal Year				
	2014	2015	2016	2017	2018
Assessed Valuation	$533,097,276	$530,454,231	$545,847,294	$564,468,210	$589,154,742
Conversion Percentage	25%	25%	25%	25%	25%
Adjusted Assessed Valuation	$133,274,319	$132,613,558	$136,461,824	$141,117,053	$147,288,686
Debt Limit Percentage	15%	15%	15%	15%	15%
Debt Limit	$19,991,148	$19,892,034	$20,469,274	$21,167,558	$22,093,303
Total net debt applicable to limit	$1,457,972	$1,370,195	$2,480,708	$2,324,718	$2,164,842
Legal debt margin	$18,533,175	$18,521,839	$17,988,566	$18,842,840	$19,928,460
Total net debt applicable to the limit as a percentage of debt limit	7.3%	6.9%	12.1%	11.0%	9.8%

Source:
Lassen County Assessors Office
City of Susanville Finance Department

Notes:
The Government Code of the State of California provides for a legal debt limit of 15% of gross assessed valuation. However, this provision was enacted when assessed valuation was based upon 25% of market value. With the implementation of Prop 13, property is now assessed at 100% of market value (as of the most recent ownership of that parcel). The computations above reflect the 25% conversion from full valuation that would have been in effect at the time that the legal debt margin was enacted by the State of California for local governments located within the state.

Refunding of unfunded liability owed to CalPERS constitutes an obligation imposed by law and therefore is exempt from the voter approval requirement of the California Constitution's debt limitation provision (Article XVI, section 18), therefore the amounts have been removed from the 2014, 2015 years

Fiscal Year				
2019	2020	2021	2022	2023
$637,067,364	$681,307,184	$679,254,948	$709,458,670	$728,179,580
25%	25%	25%	25%	25%
$159,266,841	$170,326,796	$169,813,737	$177,364,668	$182,044,895
15%	15%	15%	15%	15%
$23,890,026	$25,549,019	$25,472,061	$26,604,700	$27,306,734
$1,996,927	$1,822,806	$1,645,229	$1,462,770	$1,273,101
$21,893,099	$23,726,213	$23,826,832	$25,141,930	$26,033,634
8.4%	7.1%	6.5%	5.5%	4.7%

Schedule 11
City of Susanville
Direct and Overlapping Governmental Activities Debt
As of June 30

Governmental Unit:	Outstanding Debt 6/30/23	Estimated Percentage Applicable	City's Share of Overlapping Debt
Susanville School Bond 2009	$665,000	100%	$665,000
Susanville School Bond 2010			$1,889,672
Susanville School Bond 2020			$3,235,000
			$5,789,672
Subtotal, overlapping debt			$5,789,672
City of Susanville Direct Debt			$1,822,806
Total direct and overlapping debt			$7,612,479

Sources: Lassen County.

Note:
Overlapping governments are those that coincide, at least in part, with geographic boundaries of the city. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the property taxpayers of the City of Susanville. This process recognizes that, when considering the government's ability to issue and repay long-term debt, the entire debt burden borne by the property tax payers should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt, of each overlapping government

Schedule 12
City of Susanville
Ratios of General Bonded Debt Outstanding
Last Ten Fiscal Years

	General Bonded Debt Outstanding					
Fiscal Year	General Obligation Bonds	Capital Leases	CalPERS Refunding Loans	Total	Percentage of Actual Taxable Value of Property	Per Capita (a)
2014		1,457,972	4,859,000	6,316,972	1.18%	691
2015		1,370,195	4,666,000	6,036,195	1.14%	661
2016		2,480,708	4,448,000	6,928,708	1.27%	801
2017		2,324,718	4,221,000	6,545,718	1.16%	760
2018		2,164,842	4,096,000	6,260,842	1.06%	726
2019		1,996,927	3,695,000	5,691,927	0.89%	648
2020		1,822,806	0	1,822,806	0.27%	226
2021		1,645,229	0	1,645,229	0.24%	186
2022		1,462,770	0	1,462,770	0.21%	170
2023		1,273,101	0	1,273,101	0.17%	136

Notes:
Details regarding the City's outstanding debt can be found in the notes to the financial statements.
(a) Population data can be found in Schedule 13

Schedule 13
City of Susanville
Pledged Revenue Coverage
Last Ten Fiscal Years

Water Revenue Bonds

Fiscal Year	Gross Income and Revenue	Less: Operating Expenses (d)	Net Available Revenue	Debt Service Principal	Debt Service Interest	Coverage
2014	$ 2,290,494	$ 1,286,924	$ 1,003,570	$ 255,000	$ 378,735	1.58
2015	2,199,120	1,365,308	833,812	260,000	375,669	1.31
2016	2,193,392	1,425,673	767,719	265,000	371,119	1.21
2017	2,794,591	1,479,844	1,314,747	270,000	366,384	2.07
2018	2,722,257	1,477,798	1,244,459	275,000	359,075	1.96
2019	2,844,198	1,397,731	1,446,467	303,000	440,624	1.95
2020	3,007,920	2,225,049	782,871	244,000	138,951	2.04
2021	3,014,957	2,551,562	463,395	338,200	180,071	0.89
2022	2,975,320	2,172,557	802,763	347,600	170,653	1.55
2023	2,964,620	2,259,288	705,332	357,300	160,973	1.36

Natural Gas Revenue Bonds

Fiscal Year	Gross Income and Revenue	Less: Operating Expenses (d)	Net Available Revenue	Debt Service Principal	Debt Service Interest	Coverage
2014	$ 4,589,502	$ 2,385,745	$ 2,203,757	$ 205,000	$ 1,414,761	1.36
2015	3,956,377	1,956,454	1,999,923	225,000	1,409,594	1.22
2016	4,200,070	2,431,844	1,768,226	245,000	1,402,155	1.07
2017	4,725,382	2,468,943	2,256,439	270,000	1,393,731	1.36
2018	4,606,134	2,223,087	2,383,047	300,000	1,384,450	1.41
2019	4,947,906	2,392,595	2,555,311	330,000	1,384,267	1.49
2020	4,733,385	3,456,435	1,276,950	380,000	466,240	1.51
2021	4,288,245	2,538,653	1,749,592	525,000	706,115	1.42
2022	4,758,367	2,578,526	2,179,842	535,000	743,050	1.71
2023	5,226,341	3,269,925	1,956,417	545,000	732,350	1.53

Notes:
Details regarding the City's outstanding debt can be found in the notes to the financial statements.
Operating expenses do not include principal, interest, depreciation, amortization or grant expenses.
(a) Special Assessment Collections will not tie to the financial statement due to the yearly priniciple payment being booked to the revenue account to reduce the investment in bonds on the balance sheet
(b) In June 2012, the City refinanced the 2002 Refunding Lease Revenue Bonds held with Union Bank. The new lease agreement with Compass bank did not require any pledged revenues.
(c) The new CalPERS refunding loan did not require any pledged revenue. Loan is being reported in governmental debt service, but will be charged to all funds that incur payroll expenses based on a formula
(d) Cost of Issuance and paying off CalPERS Refunding Loan not included in the operating expenses for 2019-20

Miller /Fletcher Assessment Bonds

Special (a) Assessment Collections	Debt Service		
	Principal	Interest	Coverage
129,324	105,000	42,819	0.87
128,052	110,000	34,488	0.89
149,933	120,000	25,565	1.03
1,799	130,000	15,888	0.01
0	140,000	5,425	0.00

City Hall Improvement Lease (b)

Vehicle License Fees	Property Tax In Lieu of VLF	Debt Service		
		Principal	Interest	Coverage
		83,367	53,215	
		87,777	50,273	
		88,707	47,943	
		90,989	44,036	
		94,876	40,819	
		100,915	37,483	
		104,121	33,860	
		104,577	30,233	
		107,459	26,547	
		112,669	22,761	

Schedule 14
City of Susanville and County of Lassen
Demographic and Economic Statistics
Last Ten Years

Fiscal Year	City Population	Prison Population	Total City & Prison Population	Total County Population	County Personal Income	County Per Capita Personal Income	City Unemployment Rate
2014	9,143	6,689	15,832	32,581	$1,061,423,000	$33,432	11.40%
2015	9,129	6,380	15,509	32,092	$1,085,466,000	$34,630	9.00%
2016	8,648	5,966	14,614	30,780	$1,155,947,000	$37,446	10.30%
2017	8,611	6,435	15,046	30,918	$1,143,237,000	$36,686	6.90%
2018	8,618	6,336	14,954	30,911	$1,165,660,000	$37,844	6.70%
2019	8,781	6,227	15,008	30,150	$1,092,110,000	$35,581	4.60%
2020	8,076	5,641	13,717	28,833	$1,215,362,000	$40,490	6.30%
2021	8,856	5,658	14,514	27,572	$1,306,255,000	$39,394	5.50%
2022	8,587	4,216	12,803	33,159	$1,217,102,000	$40,700	5.00%
2023	9,333	2,457	11,790	28,376	n/a	n/a	3.80%

Sources:
Personal Income and Per capita data - Bureau of Economic Analysis
City and County population - State of California Department of Finance Demographic
Total County population includes the correctional facilities

Schedule 15
City of Susanville
Principal Employers
Current Year and Eleven Years Ago

	2023				2012		
Employer (b)	Employees	2022 Rank	Percentage of Total City Employment (a)	Employer	Employees	Rank	Percentage of Total City Employment (a)
High Desert State Prison	953	1	29.69%	High Desert State Prison	1400	1	28.81%
Lassen County	493	3	15.36%	California Correctional Center	1055	2	21.71%
Lassen Community College	416	4	12.96%	Lassen County	445	3	9.16%
Banner Health (all sites)	280	5	8.72%	Banner Lassen Medical Center	203	4	4.18%
Susanville School District	232	7	7.23%	Wal-Mart	185	5	3.81%
Wal-Mart*	173	6	5.39%	Lassen Community College	165	6	3.40%
Lassen Union High School	161	13	5.02%	Diamond Mountain Casino	150	7	3.09%
Diamond Mountain Casino	123	8	3.83%	Susanville Indian Rancheria	129	8	2.65%
City of Susanville	120	10	3.74%	Susanville School District	110	9	2.26%
Northeastern Rural Health	118	9	3.68%	Countryvilla Riverview Rehab	102	10	2.10%
Susanville Indian Rancheria	116	12	3.61%	Lassen Union High School	93	11	1.91%
Lassen National Forest **	113	-	3.52%	Northeastern Rural Health	93	12	1.91%
Safeway	103	11	3.21%	Safeway	92	13	1.89%
Susanville Supermarket	58	14	1.81%	City of Susanville	57	14	1.17%
Lassen Nursing & Rehab	54	15	1.68%	Susanville Supermarket	54	15	1.11%
	3513		109.44%		4333		89.16%

Source:
Employment Development Department, Listed Employers

Notes:
(a) Total Labor Force for the City is 3,210 (2023) and 4860 (2012)
(b) Employers listed are within the city limits or have been annexed.

**Requested Data Not Provided From Employer*
***Lassen National Forest only includes employees listed as Susanville Duty Station*

Schedule 16
City of Susanville
Full-time City Governmental Employees by Function/Program,
Last Ten Fiscal Years

	Fiscal Year									
	2014	**2015**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**
Administration	3.5	3.5	3.5	3.5	3.5	3.5	2.5	2.5	2.5	3.5
City Clerk	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5
Finance	5	5	5	5	5	5	5	5	5	5
Police	19	20	20	20	20	20	21	19	20	18
Fire	9	9	9	9	9	9	9	9	9	9
Community Development	3	3	3	3	3	3	3	4	3	3
Community Services	1	1	1	1	1	1	1	2	2	2
Public Works	20	21	21	20	20	20	20	22	22	25
Total	62	64	64	63	63	63	63	65	65	67

Source:
City Finance Department

Notes:
Number differs from principal employers due to temporary employees included
A full-time employee is scheduled to work 2,080 hours per year.

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Schedule 17
City of Susanville
Operating Indicators by Function/Program,
Last Ten Fiscal Years

Function/Program		Fiscal Year 2014	2015	2016	2017 **	2018 ***
General Government						
Building Permits Issued		317	336	174	322	362
Building Inspections Conducted		843	788	429	858	784
Police						
Physical arrests		487	496	546	529	459
Parking violations		74	111	124	267	166
Traffic violations		182	374	361	169	237
Fire						
Emergency responses		853	1137	1193	1259	1187
Fires extinguished		49	49	69	71	59
Inspections		122	124	105	117	85
Public Works						
Street resurfacing (miles)		2.1	0	0.79	3.73	0.58
Potholes repaired		205	348	197	400	375
Community Services						
Athletic field permits issued		4	4	4	4	4
Water						
New connections		2	2	4	2	0
Average daily consumption (thousands of gallons)		2708	1849	1547	1768	1800
Peak daily consumption (thousands of gallons)		5230	5041	3859	3643	3594
Natural Gas						
New connections		174	78	52	20	28
Average daily consumption	MMBTU's	* 591	505	561	633	619
Peak daily consumption	MMBTU's	1795	1595	1795	1838	1555

Sources:
Various City Departments

Notes:
City's Natural Gas Department began operating in 2002
1 MMBTU equals one million British thermal units
** Corrected average daily consumption for 2014*
*** Corrected prior year meter installations*
****Corrected prior year paving*

Fiscal Year				
2019	2020	2021	2022	2023
371	332	433	477	466
684	428	488	533	534
457	373	240	290	398
172	96	273	249	221
427	431	285	379	447
1257	1297	1570	1707	1730
54	55	27	10	59
146	168	134	181	129
1.68	2.26	0	0.48	0
389	315	270	320	400
4	4	4	4	4
3	0	2	8	13
1671	1726	1877	1768	2705
3279	3279	3415	3442	5433
20	15	36	71	19
620	618	589	577	709
1590	1677	1339	964	1345

Schedule 18
City of Susanville
Capital Asset Statistics by Function/Program
Last Ten Fiscal Years

Function/Program	Fiscal Year 2014	2015	2016	2017	2018
Police					
Stations	1	1	1	1	1
Patrol units	13	14	14	14	12
Fire					
Fire Stations	1	1	1	1	1
Fire engines	7	6	6	6	6
Public works					
Streets (miles)	54	54	54	54	54
Highways (miles)	0	0	0	0	0
Street lights	534	534	534	534	534
Traffic signals	0	0	0	0	0
Community Services					
Parks acreage	147	147	147	147	147
Playgrounds	2	2	2	2	2
Baseball/softball diamonds	3	3	3	3	3
Soccer/football fields	1	1	1	1	1
Museums	1	1	1	1	1
Swimming pools	0	0	0	0	0
Water					
Water mains (miles)	65	65	65	65	65
Fire Hydrants	432	434	434	434	434
Storage capacity (thousands of gallons)	4000	4000	4000	4000	4000
Water meters	3805	3807	3811	3813	3813
Natural Gas					
Gas mains (miles)	61	61	61	61	61
Gas meters	3075	3153	3180	3200	3228

Sources:
Various City departments

Notes:
Traffic Signals and Highways are owned by CalTrans.
City's Natural Gas Department began operating in 2002
In December 2005, Roosevelt Pool was closed due to structural damage to the building that housed the pool.
Fire Engines includes Ladder Trucks
Fire Department provided corrected fire hydrant numbers for 2011-2014

Fiscal Year				
2019	**2020**	**2021**	**2022**	**2023**
1	1	1	1	1
12	11	9	9	9
1	1	1	1	1
6	6	5	6	7
54	54	54	54	54
0	0	0	0	0
535	535	535	535	535
0	0	0	0	0
147	147	147	147	147
2	2	2	2	2
3	3	3	3	3
1	1	1	1	1
1	1	1	1	1
0	0	0	0	0
65	65	65	65	65
434	434	434	434	434
4000	4000	4000	4000	4000
3816	3816	3788	3788	3788
61	61	61	61	61
3248	3261	3287	3293	3363

Schedule 19
City of Susanville
Water Department
Water Sold by Type of Customer
Last Ten Fiscal Years
(In Millions of Gallons)

	Fiscal Year				
	2014	2015	2016	2017	2018
Residential	487.15	485.07	414.54	446.83	435.91
Commercial	202.28	197.26	158.21	169.11	178.95
Total	689.43	682.34	572.75	615.94	614.86
Water Sales	$2,280,209	$2,185,204	$2,187,569	$2,725,529	$2,750,970
City Direct Rate Per Gallon	0.0033	0.0032	0.0038	0.0044	0.0045

Source:
City of Susanville Finance Department

Notes:
Total Water Revenue equals charges for services as found in schedule 2.

Fiscal Year				
2019	**2020**	**2021**	**2022**	**2023**
445.90	458.70	555.67	512.81	438.56
182.28	177.58	191.52	190.36	177.40
628.17	636.28	747.19	703.17	615.96
$2,722,266	$2,923,739	$3,013,537	$2,989,643	$2,905,783
0.0043	0.0046	0.0040	0.0043	0.0047

Schedule 20
City of Susanville
Water Department
Water Rates
Last Eighteen Fiscal Years

Fiscal Year Ended June 30	Monthly Base Rates	Infrastructure Surcharge		Average Rate per 1,000 Gallons
2014	$23.65		(A)	$1.66
2015	$23.65		(A)	$1.66
2016	$23.65		(A)(B)	$3.42/$2.86
2017	$23.65	$15.00	(A)(C)	$2.18/$1.51
2018	$23.65	$15.00	(A)(C)	$2.18/$1.51
2019	$23.65	$15.00	(A)(C)	$2.18/$1.51
2020	$23.65	$15.00	(A)(C)	$2.18/$1.51
2021	$23.65	$15.00	(A)(C)	$2.18/$1.51
2022	$23.65	$15.00	(A)(C)	$2.18/$1.51
2023	$23.65	$15.00	(A)(C)	$2.18/$1.51

Source
City of Susanville Finance Department

Notes:
Rates are based on 5/8" meter, which is standard household meter size.
Commercial accounts charged differently based on meter size.
(A) First 300 cubic feet now included in base rate.
(B)Resolution No. 16-5297 set new water rates based on the 2016 Water Rate Analysis and Calculation report.
This study put an end to the old tiered usage system and adopted rates for irrigation (April - October)
and non-irrigation (November - March) watering season.
(C)Resolution No. 16-5339 set new water rates based on a revised 2016 Water Rate Analysis and Calculation report.
This revised study recalculated the cost to provide the service by removing some of the Capital Improvement Projects.
New irrigation and non-irrigation season rates were adotped along with a monthly infrasturcture surcharge based on meter size.

Schedule 21
City of Susanville
Water Department
Top Ten Water Customers
Current Year and Nine Years Ago

	2023			2014	
Water Customer	Water Charges (a)	Percent of Total Water Revenues		Water Charges (a)	Percent of Total Water Revenues
Lassen County	$80,354	2.77%	Lassen County	$67,821	2.97%
City of Susanville	$36,508	1.26%	Lassen High School District	$38,966	1.71%
Susanville Indian Rancheria/Casino	$32,934	1.13%	Hidden Acres Mobile Home Park	$23,542	1.03%
Lassen Union High School	$28,368	0.98%	Diamond View School	$20,041	0.88%
Diamond View School	$20,688	0.71%	Susanville Indian Rancheria/Casino	$19,688	0.86%
Hidden Acres Mobile Home Park	$20,549	0.71%	Meadowview Elementary School	$13,042	0.57%
Citrus Manor Apartments	$14,759	0.51%	City of Susanville	$12,924	0.57%
Meadowview Elementary	$11,021	0.38%	Mountain View Mobile Home Park	$10,060	0.44%
Drumm, Marie & Fred	$9,510	0.33%	Uptegrove, J.	$9,436	0.41%
Susan Village, LLC	$8,145	0.28%	Millview Apartments	$9,114	0.40%
	$262,835	9.05%		$224,635	9.84%

Source:
City of Susanville Finance Department

Notes:
(a)Total Water Revenue equals charges for services as found in schedule 2.

Schedule 22
City of Susanville
Gas Department
Gas Sold by Type of Customer
Last Fourteen Fiscal Years
(In Therms)

	Fiscal Year				
	2014	2015	2016	2017	2018
Residential	1,018,373	937,529	1,002,170	1,280,163	1,076,806
Commercial	1,133,858	992,290	1,059,923	1,183,869	1,017,122
Total	2,152,231	1,929,819	2,062,093	2,464,032	2,093,928
Nat Gas Sales	$4,580,771	$3,942,591	$4,181,963	$4,681,092	$4,542,332
City Direct Rate per Therm	$2.13	$2.04	$2.03	$1.90	$2.17

Source:
City of Susanville Finance Department - Utility Billing

Notes:
Total Gas Revenue equals charges for services as found in schedule 2.
100 cubic feet=100,000 BTUs=1 Therm
BTU is British Thermal Unit

Fiscal Year				
2019	2020	2021	2022	2023
1,132,966	1,095,829	1,128,022	1,209,883	1,517,109
1,120,308	1,067,576	1,021,074	1,420,618	1,121,932
2,253,274	2,163,405	2,149,096	2,630,501	2,639,041
$4,792,701	$4,589,095	$4,234,497	$4,725,359	$5,103,217
$2.13	$2.12	$1.97	$1.80	$1.93

Schedule 23
City of Susanville
Gas Department
Gas Rates
Last Ten Fiscal Years

Fiscal Year Ended June 30	Monthly Base Rates	Rate per Therm	
2014	$7.00	$2.14	(A)(B)(C)(D)
2015	$7.00	$2.14	(A)(B)(C)(D)
2016	$7.00	$2.14	(A)(B)(C)(D)
2017	$7.00	$2.14	(A)(B)(C)(D)
2018	$7.00	$2.14	(A)(B)(C)(D)
2019	$7.00	$2.14	(A)(B)(C)(D)
2020	$7.00	$2.14	(A)(B)(C)(D)
2021	$7.00	$1.95	(A)(B)(C)(D)(E)
2022	$7.00	$1.95	(A)(B)(C)(D)(E)
2023	$7.00	$1.95	(A)(B)(C)(D)(E)

Source:
City of Susanville Finance Department

Notes:
City of Susanville Natural Gas Department began operation in 2002
(A) - The City of Susanville passed new gas rates in May of 2010 with Resolution #10-4625 removing winter and summer rates and applying one rate for customers. It gave new customer sign-ups a welcome rate for one year at $1.95 per therm.

	Rates
0-450 Therms	*$2.20*
450 + Therms	*$2.12*

(B) - Resolution 07-4306 set variable price index billing for the city's largest consuming customers capable of using alternate fuels as their primary energy source in place of natural gas. The variable gas rate is set monthly by comparing one or both of the propane and heating oil indexes to the city's variable monthly gas cost. The lowest of the three shall be used as the current billing rate.

(C) - Resolution 07-4119 gave the city's largest users that qualify for the variable price index the opportunity to lock into a fixed price for all or a portion of their supply. The fixed price is a mutually agreeable fixed price offered through City of Susanville by Susanville's gas supplier for the quantities specified by the customer, plus customer's variable price natural gas adder.

(D) - Resolution 13-4952 reduced the natural gas rates by .06 cents beginning July 1, 2013 and expiring June 30, 2014. Rates effective Julty 1, 2013 will be $2.14/therm (0-450 therms) and $2.06/therm (450 or more therms) Resolution 14-5069 made the rate reduction permanent.

(E) - Resolution 20-5797 reduced the residential rate to $1.85 per therm. The standard commercial rate is fixed at $1.95 per therm. The variable rate structure for customers consuming over 30,000 therms is fixed at $1.65 per therm.

1 Therm=100,000 BTUs

Schedule 24
City of Susanville
Gas Department
Top Ten Gas Customers
Current Year and Nine Years Ago

2023			2014		
Gas Customer	Gas Charges (a)	Percent of Total Gas Revenues	Gas Customer	Gas Charges (a)	Percent of Total Gas Revenues
Lassen County	$282,275	5.53%	Lassen Community College	262,817	5.74%
Banner Health (all sites)	$241,818	4.74%	Banner Lassen Hospital	244,923	5.35%
Lassen Community College	$196,256	3.85%	Lassen County	191,955	4.19%
Susanville Indian Rancheria/Casino	$88,873	1.74%	Diamond Mountain Casino	92,860	2.03%
Lassen High School District	$80,510	1.58%	Safeway	71,560	1.56%
Superior Court of Lassen County	$71,306	1.40%	Lassen High School/Credence	60,278	1.32%
Northeastern Rural Health Clinic	$64,078	1.26%	Susanville Garden Apartments	47,161	1.03%
Safeway	$60,385	1.18%	McKinley School	44,754	0.98%
Susanville Garden Apartments	$56,208	1.10%	Northeastern Rural Health	43,462	0.95%
Walmart	$55,125	1.08%	Meadowview Elementary	36,338	0.79%
	$1,196,834	23.45%		$1,096,108	23.94%

Source:
City of Susanville Finance Department

Notes:
(a)Total Gas Revenue equals charges for services as found in schedule 2.

Van Lant & Fankhanel, LLP
Certified Public Accountants

INDEPENDENT ACCOUNTANT'S REPORT ON AGREED-UPON PROCEDURES APPLIED TO APPROPRIATIONS LIMIT WORKSHEETS

City Council
City of Susanville
Susanville, California

We have performed procedures enumerated below to be the accompanying Appropriations Limit worksheet of the City of Susanville, for the year ended June 30, 2023. These procedures, which were agreed to by the City of Susanville and the League of California Cities (as presented in the publication entitled *Agreed-upon Procedures Applied to the Appropriations Limitation Prescribed by Article XIIIB of the California Constitution)*, were performed solely to assist the City in meeting the requirements of Section 1.5 of Article XIIIB of the California Constitution. The City's management is responsible for the Appropriations Limit worksheet. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested of for any other purpose.

The procedures performed and our findings were as follows:

1. We obtained the completed worksheets and compared the limit and annual adjustment factors included in those worksheets to the limit and annual adjustment factors that were adopted by resolution of the City Council. We also compared the population and inflation options included in the aforementioned documents to those that were selected by a recorded vote of the City Council.

   Findings: No exceptions were noted as a result of our procedures.

2. For the accompanying Appropriations Limit worksheet, we added last year's limit to total adjustments and agreed the resulting amount to this year's limit.

   Findings: No exceptions were noted as a result of our procedures

3. We agreed the current year information presented in the accompanying Appropriations Limit worksheet to the other documents referenced in #1 above.

   Findings: No exceptions were noted as a result of our procedures.

Van Lant & Fankhanel, LLP
29970 Technology Drive, Suite 105 A
Murrieta, CA 92563
909.856.6879

4. We agreed the prior year appropriations limit presented in the accompanying Appropriations Limit worksheet to the prior year appropriations limit adopted by the City Council during the prior year.

   Findings: No exceptions were noted as a result of our procedures

We were not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on the accompanying Appropriations Limit worksheet. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you. No procedures have been performed with respect to the determination of the appropriations limit for the base year, as defined by the League publication entitled *Article XIIIB of the California Constitution.*

This report is intended solely for the use of the City Council and management of the City of Susanville and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record and its distribution is not limited.

Van Lant & Fankhanel, LLP

January 15, 2025

CITY OF SUSANVILLE
APPROPRIATIONS LIMIT COMPUTATION
2022-23 Fiscal Year

		2022 - 2023
Change in Per Capita Personal Income		7.55%
Population Change		
City Population Growth		1.06%
Change in Per Capita Personal Income Converted to a Ratio		1.0755
Population Change Converted to a Ratio		1.0106
Calculation Growth Factor		1.0869003
2021-2022 Appropriations Limit	$ 12,611,803	
2022-2023 Appropriations Limit ($12,611,803 X 1.0869003)	$ 13,707,774	

RESOLUTION NO. 25-6414
A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SUSANVILLE ACCEPTING THE ANNUAL AUDIT REPORT FOR THE CITY OF SUSANVILLE FOR THE FISCAL YEAR ENDED JUNE 30, 2023

WHEREAS, Van Lant and Fankhanel, LLP Certified Public Accountants, having been engaged by the City of Susanville to perform the annual audit for the Fiscal Year Ended June 30, 2023; and

WHEREAS, Van Lant and Fankhanel, LLP CPAs, have performed the audit and submitted an Annual Comprehensive Financial Report (ACFR) for the City of Susanville for the Fiscal Year ending June 30, incorporated herein by reference.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Susanville that the ACFR for the fiscal year ended June 30, 2023, is hereby accepted for the City of Susanville.

APPROVED: ______________________________
Mendy Schuster, Mayor

ATTEST: ______________________________
Heidi Whitlock, City Clerk

The foregoing Resolution was adopted at a regular meeting of the City Council of the City of Susanville held on the 5th day of March, 2025 by the following vote:

AYES:
ABSENT:
ABSTAIN:

____
Heidi Whitlock, City Clerk

APPROVED AS TO FORM: ______________________________
Margaret Long, City Attorney

AGENDA ITEM NO. 9.B
Discussion Item

SUSANVILLE CITY COUNCIL AGENDA ITEM

Submitted By: Tamra Spade, Economic Development

Action Date: March 5, 2025

SUBJECT: Discussion regarding Hdl Quarter 3 (July-Sept.) 2024 reports

PRESENTED BY: Tamra Spade, Economic Development Director

SUMMARY:

HdL is a economic consultant which provides details and analysis of the local sales tax receipts for Susanville. Each quarter, staff meets with the consultant in order to review the prior quarter's receipts and provide insight on on changes happening within the community. These reports allow us to better forecast upcoming revenues or downturns to be more accurate during our budgeting process. These reports also help identify current trends in our industries to better support local businesses. Attached you will find the reports available for publishing for Q3 2024 (July- Sept.).

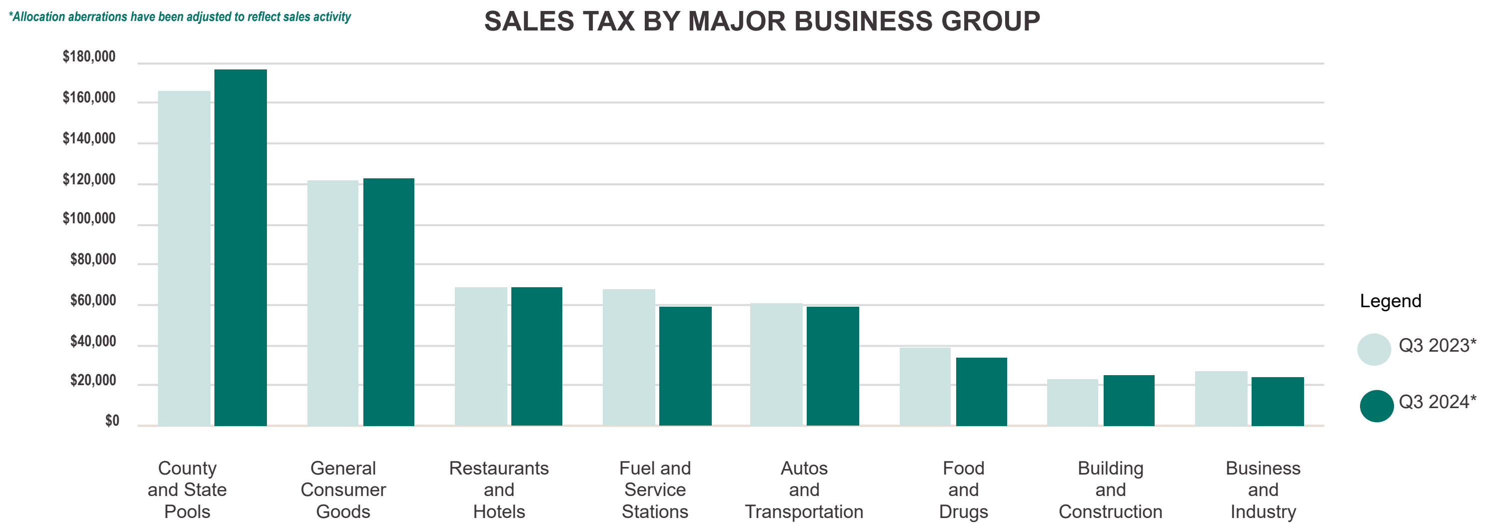
FISCAL IMPACT: None

ACTION REQUESTED: Information only

ATTACHMENTS:
Susanville 3Q24 Newsletter.pdf
California Consensus Forecast 3Q 2024.pdf

CITY OF SUSANVILLE
SALES TAX UPDATE
3Q 2024 (JULY - SEPTEMBER)

SUSANVILLE	-1.1%	-2.5%	-2.3%
TOTAL: $ 570,127	3Q2024	COUNTY	STATE



Measure P
TOTAL: $603,754
-1.9%

CITY OF SUSANVILLE HIGHLIGHTS

Susanville's receipts from July through September were 15.8% below the third sales period in 2023. Excluding reporting aberrations, actual sales were down 1.1%.

While consumer confidence indices have improved, this sentiment has not translated into greater spending on taxable goods. Inflation savvy shoppers spent about the same amount at general consumer goods retailers as last year; several sectors posted gains, but several posted decreases.

Fuel-service stations were down as prices at the pump were lower than the comparable quarter; the decline was right in line with statewide averages.

Rising menu prices have caused diners to make fewer trips to restaurants, the group was up only 0.5%.

Measure P was impacted by the over-the-counter transactions above but was boosted by an increase in locals purchasing new motor vehicles and by an increase in online merchandise being delivered into the City.

Net of aberrations, taxable sales for all of Lassen County declined 2.5% over the comparable time period; the Far North region was down 4.2%.

TOP 25 PRODUCERS

A One Food Mart
Burger King
Carlsons Tire Pros
Jack in the Box
Jw Wood
Les Schwab Tire Center
Lumberjacks Restaurant
Marshalls
McDonald's
O'Reilly Auto Parts
Safeway
Spirit
Susanville Ace Hardware
Susanville Beacon
Susanville Chevron
Susanville Food Mart
Susanville Shell
Susanville Supermarket
Taco Bell
Tractor Supply
USA Gas
Walmart
Western Nevada Supply Co
Wheels West
Zaengles Carpet One Floor & Home

STATEWIDE RESULTS

California's local one cent sales and use tax receipts during the months of July through September were 2.3% lower than the same quarter one year ago after adjusting for accounting anomalies. The calendar year third quarter traditionally is noted for pleasant weather and statewide tourism; however, taxes fell when compared to a year ago. As such, it also means a weak start of the 2024-25 fiscal year for many California agencies.

Once again, autos-transportation receipts took a hit and declined 4.8%. This period marks the seventh consecutive quarter of downturn for the sector. While used autos returns and leasing activity have improved, revenues from new car sales struggled due to sustained high interest rates, tightened credit standards, and increased cost of auto insurance. As such, inventories for many dealers remain elevated, applying downward pressure on prices and growth into 2025.

The summer season is usually an advantageous time for home repairs and construction work, however, this industry is also struggling with high consumer interest rates and limited access to equity for homeowners. New projects remain sidelined as developers await more favorable investment conditions.

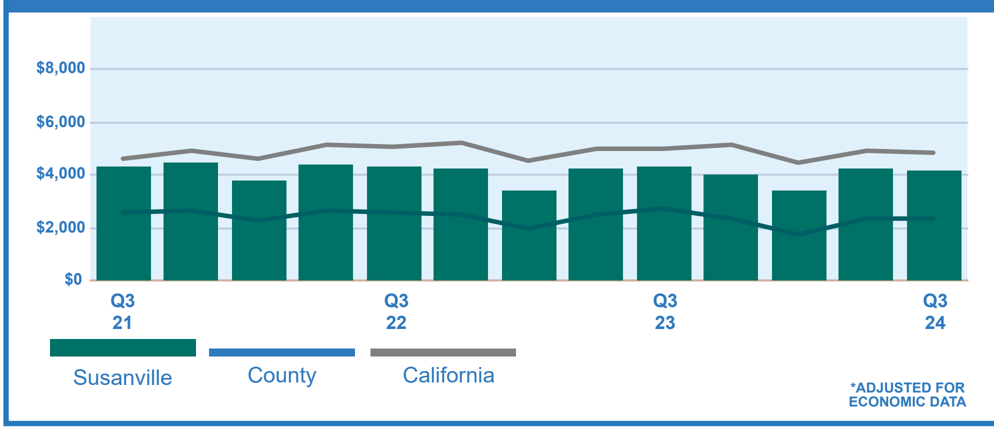
Brick-and-mortar general consumer retailers pulled back 3.8% - worsened by lower gas prices. Consumers appear more interested in lower priced/discounted items vs higher priced/luxury goods, forcing merchants to again consider inventory needs. Additionally, competition from online merchants is as fierce as ever, as shoppers look for greater value. With holiday shopping around the corner, local store expectations remain soft.

Fuel generating taxpayers had a rough quarter; a combination of consumption declines and falling fuel prices thrust comparisons down by 13%. Further contraction of national drug store locations coupled with the steady fall from cannabis merchants dating back to 2021, caused a decrease of 2.8% in the food-drugs category. Expect similar percentage declines for the upcoming end of 2024 quarter.

Although statewide tourism appears to have improved over 2023, revenue from restaurants experienced only a modest gain of 0.7%, which included a dramatic drop from fine dining establishments – consistent with spending trends in other sectors. State mandated minimum wage requirements remained a challenge, with higher menu prices reducing patron visits.

These sluggish results solidify 2024 as a down year. Recent reductions to the Fed Funds Rate aren't considered to help until later in 2025. Agencies should expect fiscal year 2024-25 sales taxes to stay flat or decline slightly as sluggish economic conditions leave consumers cautious in their spending patterns, especially for big ticket items and discretionary products.

SALES PER CAPITA*



TOP NON-CONFIDENTIAL BUSINESS TYPES

Susanville Business Type	Q3 '24	Change	County Change	HdL State Change
Service Stations	59,143	-12.2%	-4.5%	-12.8%
Quick-Service Restaurants	36,694	0.4%	0.3%	1.1%
Grocery Stores	29,109	-0.5%	-1.6%	1.4%
Casual Dining	26,980	3.6%	10.7%	1.1%
Automotive Supply Stores	26,567	0.1%	6.9%	-0.7%
Auto Repair Shops	6,422	-15.1%	-11.5%	-2.5%
Electronics/Appliance Stores	5,613	2.1%	2.2%	-5.1%
Specialty Stores	2,415	1.3%	2.7%	-2.9%
Receivables/Master Outlets	813	-60.1%	42.7%	28.7%
Government/Social Org.	302	-77.2%	-68.1%	1.7%

Allocation aberrations have been adjusted to reflect sales activity

CALIFORNIA FORECAST

SALES TAX TRENDS & ECONOMIC DRIVERS

DECEMBER 2024

Mt. Baldy, San Bernardino County

HdL Companies

888.861.0220 | solutions@hdlcompanies.com | hdlcompanies.com

STATEWIDE
SALES TAX TRENDS

2024/25 | 2025/26
TOTAL -0.8% | 2.6%

Overview: Sluggish third quarter 2024 tax filings and mixed short-term performance coming from the eight groups noted below combine to reduce sales taxes expectations for fiscal year 2024-25. This negative outlook reflects a second year of statewide revenue declines. Contributing factors in this uncertain economy include higher business operating costs and to what extent Federal Funds interest rates may decline further into 2025. Looking ahead, election results have introduced additional economic uncertainty. Nationally, consumer confidence and sentiment recently soared but future policy decisions could exert upward pressure on prices, resulting in fewer sales transactions.

2024/25 | 2025/26

Autos/Transportation -0.9% | 3.5%

Affordability concerns have weighed on car sales, but a gradual easing of new vehicle prices, declining interest rates, and a strong labor market are expected to support demand over time. With the average age of vehicles on the road now at a record 12.6 years, significant pent-up demand has positioned the market for recovery. Short-term factors, such as the threat of potential tariffs and year-end incentives to clear excess inventory, could provide a temporary boost. The recovery is likely to be gradual, however, as structural challenges including high insurance costs, limited affordable models, and added complexity posed by the transition to electrification will continue to act as headwinds to the market.

Building/Construction -1.8% | 2.6%

This quarter's results repeated much of what happened last quarter. Sales at big box home improvement centers extended their slide while lumber and roofing supply sales held steady in the northern and southern ends of the state. Retailers providing rooftop solar materials and installation have yet to find the bottom of that market as sales receded yet again. Asphalt and cement batch plants reported a stable sales volume overall, but any progress came from outside the Central Valley. Optimism for future construction-related gains has been dampened by the Fed's cautious and minimal adjustments to interest rates so far, while the specter of higher tariffs and uncertainty over the future of the home loan industry leave many unanswered questions.

Business/Industry 0.0% | 1.8%

Ecommerce continues to rule as consumers embrace the convenience of shopping online. Related sales jumped and CA-based fulfillment centers filled more "local" orders, contributing 27% of all B&I revenues. While business-to-business edged a little higher, most other categories remained relatively flat or declined as economic variables such as high interest rates stunted growth. The industrial and information technology sectors broke even compared to last year. Medical/-biotech, office supplies/furniture, and garden/agricultural supplies all declined. Solar/energy projects across the State slowed as well. Given the diversity of this group, the outlook is modest. With twenty-one unique tax segments, predictions vary widely based on the size and character of local businesses.

Food/Drugs -1.8% | 0.4%

Grocery stores' profits grew 1.4% as more customers ate at home because of elevated restaurant menu prices, especially for lower-income patrons. Convenience/liquor markets see shrinkages as consumers pivot and buy more snack foods and alcohol at big box merchants. Cannabis retailers' gross receipts tumbled for the fourth consecutive quarter; yielding an (-11.6%) return over this period. Additionally, national brands' recent announcements accelerating outlet closures could provoke drugstore graveyards while product inventory is scarce in some local communities. As such, until the drugstore category is transformed, anticipate this group to finish lower at the end of June and fiscal year 2025-26 to stay relatively flat.

2024/25 | 2025/26

Fuel/Service Stations -8.3% | 3.7%

The 13% decline in July to September payments revealed a drop in consumption, down 10% over the year ago quarter, as well as reductions in per gallon fuel rates paid by buyers. This sector again is expected to endure significant downward pressure on regular, diesel, and oil barrel prices compared to a year ago. As a result, the overall forecast in fiscal year 2024-25 is lower. Recent legislation and regulations imposed on suppliers of fuel in California are likely to have an upward pressure on fuel prices, which will offset the overall reduction in sales tax toward the second half of 2025. As a result, anticipate a slow recovery beginning in fiscal year 2025-26.

General Consumer Goods -1.9% | 1.4%

Numerous classifications remained depressed throughout the third quarter, contracting more than anticipated as the group absorbed some of the impact caused by lower gas prices. Despite cost reductions of some core goods, consumers battled stubborn inflation in non-taxable areas, forcing more attention on balancing needs versus wants. Brick-and-mortar storefronts remain in competition with the convenience of and investment in online shopping which has added negative headwinds for overall direct tax allocations across this segment. The outlook is cloudy with expectations for lower receipts throughout fiscal year 2024-25 and a return to mild growth in the following year driven by a bump in the overall costs of goods.

Restaurants/Hotels 1.2% | 3.7%

The restaurant industry is experiencing moderate growth, substantiated by a 1% increase in the recent quarter. However, higher labor and food costs persist as significant challenges, leading to menu prices increasing about 7% on average over the last year. This trend is causing budget-conscious diners to reduce their restaurant visits. Both fine dining and leisure-entertainment categories saw declines in 3rd quarter returns with price sensitivity remaining a big factor. While recent hotel stays have slowed, the outlook for room rates and occupancy in the coming year is positive.

State and County Pools 3.0% | 3.5%

Large audit corrections tied to county pools over allocations in prior years hurt cash payments in the third quarter of 2024, while economic basis gains of 3% were right in line with estimates for this period. Retail ecommerce holiday season sales growth rose once again, doubling the increase seen at physical retail locations. Perceptive companies looking to enhance sales are making future investments in warehouse automation, artificial intelligence tools, and augmented reality; all with an eye toward directing shoppers to spend more purchasing time on devices to satisfy spending needs. The forecast captures steady year over year improvement, overcoming the (-0.5%) decline that occurred fiscal year 2023-24.

NATIONAL AND STATEWIDE
ECONOMIC DRIVERS

Beacon Economics

2024/25 | 2025/26

U.S. Real GDP Growth — 2.6% | 2.5%

As 2024 comes to an end, the U.S. economy continues to exceed expectations. Real GDP growth has averaged 3% over the past nine quarters, and preliminary data for the final quarter of 2024 suggests this momentum remains intact. Beacon Economics expects real GDP growth to continue, driven by the strength of U.S. household finances, which in turn is characterized by falling debt-to-income ratios, a decent savings rate, record high net worth, and rising real incomes. Consumer spending accounts for nearly 70% of U.S. economic output, meaning when consumers are doing well, the broader economy tends to follow suit.

CA Unemployment Rate — 5.3% | 5.1%

While the U.S. unemployment rate held steady at 4.1% in October, California's labor market is showing clear signs of strain. The state's unemployment rate ticked up from 5.3% in September to 5.4% in October 2024—0.3 percentage points higher than October 2023 and a full percentage point above pre-pandemic levels. In contrast, the national unemployment rate is just 0.5 percentage points above pre-pandemic levels, and without California, the national unemployment rate drops to 3.98%. California's increased unemployment rate is not driven by more people entering the labor force, as the state's labor force participation rate has shrunk by nearly one percentage point since February 2020. In September, California had nearly two unemployed individuals for every job opening; a ratio of 1.9. The U.S. ratio remains significantly lower at 0.9, indicating that California's challenges may stem as much from a shortage of job openings as from a constrained labor force.

CA Total Nonfarm Employment Growth — 1.2% | 1.0%

Total nonfarm employment in California fell to approximately 18.1 million on a seasonally adjusted basis in October, a decline of 5,500 positions. These losses were largely concentrated in the public sector, while the private sector added 2,000 jobs. The state has faced three months of job declines this year, with the first drop in service-sector employment occurring last month. Meanwhile, California's household and payroll surveys continue to diverge: Payroll employment has risen 1.8% over the past two years, while household employment has remained nearly flat. A downward correction in payroll numbers may be on the horizon in March, when the annual revision takes place.

2024/25 | 2025/26

U.S. Unemployment Rate — 4.3% | 4.1%

The nation's unemployment rate continues to hover around historically low levels, despite rising slightly to 4.2% in November 2024. This rate represents an improvement over July 2024 and solid wage growth continues to underscore the U.S. economy's strong performance. In October 2024, there were approximately 1.1 job openings for every unemployed person in the nation, indicating a tight labor market despite a decline from 1.44 job openings per person a year earlier. The U.S. job openings rate was 4.6% in October 2024, down from its peak in March 2022, but still at a historically elevated level, a sign of a persistently tight labor market.

CA Residential Building Permits — 98,521 | 102,959

Residential permits in California have declined in eight of the last twelve quarters YoY, including a nearly 13% drop in Q3 2024. High interest rates and borrowing costs, which have strained the housing market for two years, continue to hinder progress. The current pace of permitting remains far below what is needed to close the state's substantial housing supply gap. Although recent Federal Reserve rate cuts have lowered short-term borrowing costs and offered relief to developers, the number of permits being issued remains far lower than demand. With further rate cuts expected, modest growth in permits is likely, but without accelerated issuance and more aggressive efforts to increase supply, California's housing shortfall will persist, leaving homeownership out of reach for many residents.

CA Median Existing Home Price — $719,877 | $728,425

After several quarters of sluggish activity, California's housing market is beginning to show signs of recovery despite ongoing affordability challenges. Single-family home sales rose nearly 11% year-over-year in November 2024, with the median price up nearly 6%. A drop in mortgage rates to 6.43% has encouraged hesitant sellers to return to the market, but high prices and limited supply keep affordability out of reach for many. Flattening mortgage rates are anticipated in 2025, which will likely spur additional demand and provide stability in the market. With the combined effects of stable mortgage rates and increased market activity, home prices are expected to continue rising, particularly in the latter half of the year, as demand intensifies, and inventory remains tight.

Proposition 172

Total fiscal year 2023-24 Proposition 172 (P-172) statewide revenues ended about 1% lower than the prior year. The December projection anticipates a similar result for the 2024-25 fiscal period with a projected 1.1% decrease. Fiscal year 2025-26 reflects anticipated growth of 2.7%. Current county projections include updated pro-rata factors published by the SCO in September 2024. As the calendar year Bradley-Burns results fluctuate due to taxpayer modifications, statewide audits, economic impacts, etc. – Proposition 172 pro-rata factors and resultant P-172 revenues will vary for many counties.

Watch our webinar for more info!

HdL Companies

Delivering Insight, Revenue, and Efficiency
to Local Government

HdL Companies

888.861.0220 | solutions@hdlcompanies.com | hdlcompanies.com

California's allocation data trails actual sales activity by three to six months. HdL compensates for the lack of current information by reviewing the latest reports, statistics and perspectives from fifty or more economists, analysts and trade associations to reach a consensus on probable trends for coming quarters. The forecast is used to help project revenues based on statewide formulas and for reference in tailoring sales tax estimates appropriate to each client's specific demographics, tax base and regional trends.

Beacon Economics LLC

310.571.3399 | BeaconEcon.com

Beacon Economics has proven to be one of the most thorough and accurate economic research/analytical forecasting firms in the country. Their evaluation of the key drivers impacting local economies and tax revenues provides additional perspective to HdL's quarterly consensus updates. The collaboration and sharing of information between Beacon and HdL helps both companies enhance the accuracy of the work that they perform for their respective clients.

AGENDA ITEM NO. 9.C
Action Item

SUSANVILLE CITY COUNCIL AGENDA ITEM

Submitted By: Marci Rojas, Public Works

Action Date: March 5, 2025

SUBJECT: Consider **Resolution No. 25-6415**, authorizing a budget amendment of $9,500.00 to the 7401 and $18,500.00 to the 7110 funds for the upgrade of the Public Works Department's Supervisory Control and Data Acquisition (SCADA) system and equipment. Further authorizes the Finance Director to make the necessary budget modifications to complete the work.

PRESENTED BY: Bob Godman, Public Works Director

SUMMARY: The Public Works Department is responsible for the City of Susanville water and natural gas systems. Public Works uses the supervisory control and data acquisition (SCADA) system to monitor and maintain the City water and natural gas systems. It has been recommended to upgrade our SCADA system to improve the security and functionality by our consultant with Full Spectrum, Inc. Public Works entered into a Professional Service Agreement with Full Spectrum, Inc. on April 7th, 2021. Part of the services provided by Full Spectrum to the City in the agreement is maintaining the SCADA system and trouble shooting technical problems.

As a public works project of less than $60,000, this work can be performed by negotiated contract. However, per the City's budget policy, a budget increase is needed to complete this upgrade. Staff has provided resolution for approval, Resolution No. 25-6415 approves a budget increase to the 7401 budget in the amount of $9,500.00 and a budget increase to the 7110 budget in the amount of $18,500.00 and authorizes the Finance Director to make the necessary budget modifications to complete the work.

FISCAL IMPACT: The estimated cost of the upgrade to the SCADA System is $27,755.88

$21,720 Full Spectrum SCADA Software and hardware upgrade
$3,277.88 Computer Logistics work station upgrade
$2,758.80 Annually TeamViewer Corporate monitored remote access to system

ACTION REQUESTED: Motion to approve Resolution No. 25-6415, authorizing a budget amendment of $9,500.00 to the 7401 and $18,500.00 to the 7110 funds for the upgrade of the Public Works Department's Supervisory Control and Data Acquisition (SCADA) system and equipment. Further authorizes the Finance Director to make the necessary budget modifications to complete the work.

ATTACHMENTS:
25-6415.pdf

RESOLUTION No. 25-6415
A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SUSANVILLE AUTHORIZING THE FINANCE DIRECTOR TO MAKE NECESSARY BUDGET AMENDMENTS TO THE CITY 7401 AND 7110 BUDGETS

WHEREAS, the City of Susanville operates the Water and Gas Divisions; and

WHEREAS, the Public Works Department uses supervisory control and data acquisition (SCADA) to monitor and maintain the City's water and natural gas; and

WHEREAS, the city has a professional agreement with Full Spectrum, Inc. to provide maintenance and technical support for the SCADA system; and

WHEREAS, Full Spectrum has recommended an upgrade to the SCADA system to improve the security and functionality of the system; and

WHEREAS, the upgrade would include updating the software, hardware, workstation and adding a monitored remote log in.

NOW, THEREFORE, BE IT RESOLVED that the City Council of the City of Susanville hereby approves the budget amendment and authorizes the finance director to modify the budget as follows:

1. Natural Gas Fund (7401): increase of $9,500
2. Water Fund (7110): increase of $18,500

APPROVED: ________________________
Mendy Schuster, Mayor

ATTEST: ________________________
Heidi Whitlock, City Clerk

The foregoing Resolution was adopted at a regular meeting of the City Council of the City of Susanville, held on the 5th day of March 2025, by the following vote:

AYES:
NOES:
ABSENT:
ABSTAIN:

____
Heidi Whitlock, City Clerk

APPROVED AS TO FORM: ____________________________
Margaret Long, City Attorney

AGENDA ITEM NO. 9.D
Action Item

SUSANVILLE CITY COUNCIL AGENDA ITEM

Submitted By: Heidi Whitlock, City Clerk

Action Date: March 5, 2025

SUBJECT: Consider appointments to fill Planning Commission and Sales Tax Oversight Board

PRESENTED BY: Heidi Whitlock, City Clerk

SUMMARY: The Planning Commission performs many functions on behalf of the City Council and is often responsible for providing recommendations related to the development, design, and growth of the City. The Planning Commission consists of five members, but can have up to two alternates. As of February 4, 2025, Commissioner DeBoer resigned from the position, with his term ending in June 2027, leaving four commissioners and two alternates. Current alternate, Maria Fregulia, has submitted the attached letter of interest to be reassigned from an alternate commissioner to a commissioner.

Ms. Fregulia has also submitted a letter of interest to be appointed to the Sales Tax Oversight Board. The STOB consists of five members. However, there are currently only two active members on the Board. The addition of Ms. Fregulia would provide more opportunities for a quorum as at least three members are required to hold a meeting.

Staff recommends the Council authorize Ms. Fregulia for both appointments.

FISCAL IMPACT: Planning Commission stipend of $75.00 per month, included in annual budgets.

ACTION REQUESTED: Motion to approve the appointment of Planning Commissioner and STOB Board member

ATTACHMENTS:
2025 Fregulia Planning Commission Perm Letter.pdf
STOB M. Fregulia letter.pdf

Maria E. Fregulia
1135 Gail Way
Susanville, CA 96130
(530) 257-3599 Home
(530) 260-3599 Cell
mefregulia@aol.com

February 26, 2025

Heidi Whitlock, City Clerk
City of Susanville
66 N Lassen Street
Susanville, CA 96130

City Clerk Whitlock:

I understand there is an opening for a permanent position on the Susanville Planning Commission.

I am interested in applying for this position.

My qualifications for this position are as follows:

I have a Bachelor of Science Degree in Home Economics, with a Specialization in Education and Extension. Embedded within that degree, is education regarding Community Housing, types, design and impact within the social strata of the community,
I have been a resident of Susanville for thirty-eight years, so am familiar with how the city has evolved,
I understand how to evaluate building and project plans, and the manner in
which they are applied, according to regulations,
I am willing to ask for information if a subject arises of which I am unfamiliar,
I understand the importance of working with project applicants, as well as
with the City of Susanville staff as Code Enforcement becomes a top priority.

Thank you for your consideration.

Maria E. Fregulia
1135 Gail Way
Susanville, CA 96130

Maria E. Fregulia
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mefregulia@aol.com

July 18, 2024

Heidi Whitlock, City Clerk
City of Susanville
66 N Lassen Street
Susanville, CA 96130

City Clerk Whitlock:

I am submitting my name to be a member of the City of Susanville Sales Tax Oversight Board.

My qualifications for this position are as follows:
Resident of Susanville for thirty-eight years,
I stay familiar with the business of the city, by attending council meetings,
I understand how to read budgets and for the most part, the budgeting process,
I would be able to work with other members of the Oversight Board by listening and learning the ins and outs of the decisions they have made,
I am willing to understand the wishes of the current city council.

Thank you for your consideration.

Maria E. Fregulia
City Resident

AGENDA ITEM NO. 9.E
Discussion Item

SUSANVILLE CITY COUNCIL AGENDA ITEM

Submitted By:	Dan Newton, Administrative Services
Action Date:	March 5, 2025
SUBJECT:	Consider discussion regarding local gas pricing
PRESENTED BY:	Dan Newton, City Manager
SUMMARY:	At the February 5, 2025 meeting, it was requested to bring back a discussion item related to local gas prices.
FISCAL IMPACT:	None.
ACTION REQUESTED:	Information item with possible direction to staff
ATTACHMENTS:	

AGENDA ITEM NO. 12.A
Action Item

SUSANVILLE CITY COUNCIL AGENDA ITEM

Submitted By:	Dan Newton, Administrative Services
Action Date:	March 5, 2025
SUBJECT:	Consider Sierra Theater Performing Arts Center Business Plan
PRESENTED BY:	Dan Newton, City Manager
SUMMARY:	The Susanville Symphony Society has prepared a business plan for the Sierra Theater Performing Arts Center. The business plan will be presented for Council's consideration and direction.
FISCAL IMPACT:	None at this time.
ACTION REQUESTED:	Provide direction to staff regarding the Sierra Theater Performing Arts Center Business Plan

ATTACHMENTS:
Sierra Theater Business Plan 3.0.pdf

Business Plan

Sierra Theater Performing Arts Center

PO Box 2172 | Susanville, CA 96130

Raymond White
Email: susanvillesymphony96130@gmail.com
Phone: 530-310-3492

Cover Page

This Business Plan summarizes certain information about The Sierra Theater Performing Arts Center. Except where the context requires otherwise, "Company," "we," "us," "our," "Sierra Theater Performing Arts Center," refer to The Sierra Theater Performing Arts Center.

This Business Plan is not confidential and is available for public viewing.

The following changes were made to the initial business plan submitted:

- Section 1.6.3: This section reflects a new table that shows the profitability with just one production per week (vacant 6 days per week) from several productions per week. With one production per week, operating costs decrease, and the theater still operates at a profit.
- Section 2.3.2: Added a reference for the tables (mileage radius). Additional narrative in red that better explains that table has been included.
- Sections 2.3.5 - 2.3.7: Added projections for the Cascade Theater, in Redding CA, that are commensurate proportionately with the prospective Sierra Theater Performing Arts Center. Aso added tables that compare both the Cascade and Sierra theaters in terms of revenue and affordability of tickets. Redding has almost 5x the population of Susanville, so the comparison is skewed.

Table of Contents

1. Executive Summary & Company Overview

1.1 Business Summary

The Sierra Theater Performing Arts Center is positioned as a live performance venue and cultural organization that brings together audiences and artists in a renovated performance space. With dynamic programming designed to enthrall and entertain, Sierra Theater Performing Arts Center will fuse sound quality, superior sightlines, and tier-one venue facilities to deliver memorable creative experiences for the Susanville community and its surrounding regions.

Led by the Susanville Symphony, the mission is to acquire and refurbish the iconic Sierra Theater and to revitalize the building into the Sierra Theater Performing Arts Center. The space will be designed to be an accessible and inclusive, community-centered performing arts space and culture hub that offers compelling programming. Revenue will be anchored by performances from local, regional, and national artists as well as by memberships, sponsorships, merchandise sales, and food and beverage sales. The Sierra Theater Performing Arts Center will be the first of its kind in the region, delivering complementary creative services in a single facility, and becoming a creative destination for artists and audiences alike.

Project Description	
Name of Entity	Sierra Theater Performing Arts Center
Business Model	Performance space for the creative arts
Address	819 Main St, Susanville, CA 96130
Project	Acquire the Sierra Theater in Susanville, CA, renovate and reposition as the Sierra Theater Performing Arts Center.
Initial Capital Need	$450,000
Uses of Capital	Building acquisition; hire engineers for initial due diligence
Status	Planning Phase – Projected Launch Date: 1Q2025

1.2 Market Opportunity

Compelling Demographics

Lassen County, of which Susanville is a part, reflects a population of 23,283, and boasts a creative community, a vibrant professional workforce, students, young families, and followers of the arts. With the average household income in the county reaching $59,515 and with close to 60,000 residents across a 75 mile radius of Susanville, the Sierra Theater Performing Arts Center would have wide support across a diverse demographic. Such a demographic is financially positioned to purchase tickets and engage in the performing arts center's programming year after year.

Demographics Within a Mileage Radius	25 Miles	50 Miles	75 Miles
Population	28,861	47,992	59,692
Estimated Population Between 18 and 65 - %	68%	68%	68%
Estimated Population Between 18 and 65 - #	19,625	32,635	40,591
Labor Force	8,905	16,622	21,290
Average Salary	$58,860	$59,237	$57,210

Benefits of the Sierra Theater Performing Arts Center

The Susanville Symphony currently performs several times per year at venues such as the United Methodist Church, Veterans Memorial Hall, Smith Farm, and the Lassen Courthouse. The repositioned Sierra Theater as the Sierra Theater Performing Arts Center will provide the Susanville Symphony and other local productions with a dedicated, year-round, performance space, and offer the greater community additional benefits that include:

- Expanded programming for the Susanville Symphany enabling a greater number of performances per year.
- Dedicated performance space for the March Swing Band, Susanville's Best of Broadway productions, and other local performances.
- A venue for traveling performances (plays, musicals, ballet, country/rock bands, and other performance artists).
- Positioning Susanville as a regional cultural hub, and one which could attract galleries, cafes, restaurants, hotels, tastemakers, and other businesses.

Participation in the League of Historic American Theatres

Membership with the League of Historic American Theaters will also deliver exposure to the historic Sierra Theater and its new incarnation, the Sierra Theater Performing Arts Center. Such exposure will build awareness of the centers programming as well as its architectural significance. Associated with the League of Historic American Theatres will also provide access to resources such as grants, theater refurbishment, operational best practices and other resources.

1.3 What We Offer

The Sierra Theater Performing Arts Center fills a gap and positioning itself as the leading performing arts center in the region north of Reno Nevada and east of Redding CA, and as a critical target venue and stopover point for touring performing artists, musicians and others As a premier entertainment facility, the Susanville Performing Center will offer a compelling feature set that includes:

Feature Set	
Expanded Stage	400 Seat Capacity
Venue LED Lighting	Concession (Food and Beverage)
Sound System	Box Office
Website (Online Ticket Sales / Event Calendar)	Waiting Lounge, Restrooms, and Offices

1.4 Current Status and Outstanding Tasks

Actions Completed	Actions Outstanding
Initial action steps identified, post-acquisition	Finalize long-term upgrade plan
Initial budget in place	Hire sound and structural engineers
Management and operations team identified; volunteers in place; operating plan in place	Hire architect and builder
Initial programming in place (Susanville Symphony; Best of Broadway, others)	Develop website

1.5 Development Timeline

The Sierra Theater Performing Arts Center is projected to launch by 1Q-2026. We expect the facility to start recording revenue in the second year, which allows the first year for an update of the space.

Phase 1	Phase 2
Current – 1Q2025	1Q2025 – 1Q2026
$450,000 Capital Allocation	Raise up to $500,000 in additional capital
Acquire building in 1Q2025	Remove wall; initiate stage upgrades
Hire sound and construction engineers	Update sound and lighting
Hire architect; finalize drawings for renovations; submit application for permits	Launch marketing plan to build awareness of the Susanville Performing Center

1.6 Financials

1.6.1 Sources and Uses of Capital

Project costs for the acquisition of the building are projected at $450,000.

- Sources of funds include a capital investment by the City of Susanville into the Sierra Theater Performing Arts Center in the amount of $450,000.
- Uses of funds includes building acquisition and engagement of engineers and an architect.

Sources and Uses of Funds - Property	Value
Sources of Funds	
Capital Investment	$450,000
Total	**$450,000**
Uses of Funds	
Building Acquisition	$400,000
Hire Engineering and Sound Consultants	$50,000
Total Cost	**$450,000**

1.6.2 5-Year Financial Forecast – 2 Productions per Week

Immediately following acquisition of the Sierra Theater, funds will be deployed for engineering and architectural renderings. In the first year of operations following acquisition, the Susanville Performing Center will execute the development plan in preparation for a formal launch in 1Q2026. Sierra Theater Performing Arts Center's operating costs during this first year will be minimal and funded by a combination of (1) revenue generated from the performances of the Susanville Symphony, (2) fundraiser dinners and events, (3) grants and other capital raising activities which are projected to reach up to $500,000.

The Sierra Theater Performing Arts Center will start recording revenue as an operating performance arts center in year 2 and is projected to experience steady growth through year 5. Revenue will include (1) ticket sales, (2) venue rental, (3) concession (food and beverage sales), (4) membership, (5) sponsorship, and (6) merchandise sales.

To be conservative, the Sierra Theater Performing Arts Center models just 2 performances per week, with tickets priced at $35 each. With just these ticket sales, the center achieves a solid profit. We project 12,480 tickets sold in year 2, ramping up to 14,440 sold by year 5.

Financials	Year 1	Year 2	Year 3	Year 4	Year 5
Tickets Sold per Year	0	12,480	12,960	13,440	14,400
Performances per Week	0	2	2	2	2
Revenue	**$47,850**	**$640,280**	**$688,710**	**$737,140**	**$807,050**
Total Cost of Sales	$0	($168,550)	($175,033)	($181,516)	($194,481)
Gross Profit	**$47,850**	**$471,730**	**$513,677**	**$555,624**	**$612,569**
Operating Costs	($30,600)	($137,400)	($148,392)	($160,263)	($173,084)
Staffing	$0	($228,848)	($235,713)	($242,785)	($250,068)
Total Ops Costs	($30,600)	($366,248)	($384,105)	($403,048)	($423,153)
EBITDA	**$17,250**	**$105,482**	**$129,572**	**$152,576**	**$189,416**

1.6.3 5-Year Financial Forecast – 1 Production per Week

The table below shows financials where the theater books only 1 show per week, starting in year 2. The facility still generates ample revenue. Operating and staffing costs will decrease as a result of fewer shows per week.

Financials	Year 1	Year 2	Year 3	Year 4	Year 5
Tickets Sold per Year	0	6,240	6,480	6,720	7,200
Performances per Week	0	1	1	1	1
Revenue	**$47,850**	**$371,960**	**$410,070**	**$448,180**	**$497,450**
Total Cost of Sales	$0	($50,497)	($52,439)	($54,382)	($58,266)
Gross Profit	**$47,850**	**$321,463**	**$357,631**	**$393,798**	**$439,184**
Operating Costs	($30,600)	($89,400)	($92,082)	($94,844)	($97,690)
Staffing	$0	($195,941)	($201,819)	($207,873)	($214,110)
Total Ops Costs	($30,600)	($285,341)	($293,901)	($302,718)	($311,799)
EBITDA	**$17,250**	**$36,122**	**$63,730**	**$91,081**	**$127,385**

1.6.4 Pro-Forma - Property

The Sierra Theater Performing Arts Center is expected to create two companies:

- The Sierra Theater Performing Arts Center property company will acquire and manage the building (Sierra Theater).
- The Sierra Theater Performing Arts Center operating company will run the day to day operations.

In such an arrangement, the operating company will rent the facility from the legal entity that controls the property. Such an arrangement will insulate the property against risk. Revenue as noted below consist of rent payments from the operating company to the property company.

Projections	Year 1	Year 2	Year 3	Year 4	Year 5
Revenue	$18,000	$42,000	$45,360	$48,989	$52,908
Repairs/Maintenance	$0	$2,500	$2,575	$2,652	$2,732
Property Taxes	$4,583	$4,721	$4,862	$5,008	$5,159
Insurance	$7,000	$7,210	$7,426	$7,649	$7,879
Total Op Ex	$11,583	$14,431	$14,864	$15,310	$15,769
Net Operating Income (NOI)	**$6,417**	**$27,569**	**$30,496**	**$33,679**	**$37,139**

1.6.5 Total Cash Flow

The table below reflects total cash flow from (1) the Sierra Theater Performing Arts Center operating company and (2) the Sierra Theater Performing Arts Center property company that represents the ownership of the building.

Total Cash Flow	Year 1	Year 2	Year 3	Year 4	Year 5
Sierra Theater Performing Arts Center	$17,250	$105,482	$129,572	$152,576	$189,416
Property Net Income	$6,417	$27,569	$30,496	$33,679	$37,139
Total Cash Flow	**$23,667**	**$133,051**	**$160,068**	**$186,255**	**$226,555**

Ss

2. Market Opportunity

2.1 Summary

The Sierra Theater Performing Arts Center will benefit from several market forces:

Market Opportunity Summary
Lack of a dedicated performing arts center in Susanville to accommodate the Susanville Symphany and other local productions.
The nearest performing arts center in CA is located in Redding, which is two hours away from Susanville.
There are approximately 32,645 residents within 18 to 65 years of age who live within 50 miles of Susanville.
The web has enabled the ease to promote events within the greater community.
Touring music artists of all ranges of popularity are accessible and need venues to promote themselves.
The pandemic effect has made more community focused, smaller venues more appealing than larger scale event venues.
Theaters can reach global audiences and generate extra income by streaming performances online.

2.2 Market Description

2.2.1 Performing Arts Centers

Performing arts centers and music venues can be found in almost every city nationwide and fulfill a crucial role in providing a forum for local and touring performing artists. The performing arts market includes a diverse range of organizations involved in various types of live performances, including theater, dance, music, opera, and comedy. The North American performing art market was valued at $18.1 billion as of 2024. [1]

Primary Venue Activities	Revenue Creation
Venue management	Tickets, food, beverages, and merchandise sales
Booking talent	Media rights, licensing, and advertisement
Promoting and marketing events	Rental services
Organizing logistics for events	Sponsorship
Security and safety	Media creation and sales

Uses of such venues can include:

Facility Uses	
Locak Artists (Susanville Symphony, March Swing Band, Best of Broadway productions, others)	Conferences/Meetings
Touring Symphonies; Country, Rock, Jazz, and Classical Performances	Talent Shows and Competitions
Lectures and Book Readings	Graduations / Holiday and Private Parties / Weddings
Presentations	Fundraisers and Annual Meetings

[1] https://www.mordorintelligence.com/industry-reports/north-america-performing-art-companies-market

2.2.2 Renovation of Old Theaters

Revived historic theaters are playing an important role in revitalizing urban communities

Old movie theaters point to a time when thousands of people watched a single movie together. They are a remnant of the days before televisions, video, streaming, and other modes of media, when going to the movies was a social occasion. These theaters were often classical and elegant in design and were an important part of their communities. While some were grand, others were more modest; yet all played important roles in the neighborhoods they served. As times changed, along with tastes in entertainment, many were abandoned and fell into disrepair.

Today, old movie theaters reflect chapters of cultural history. Theaters are making a comeback, and some are being renovated and adapted to today's technology and entertainment tastes, thanks to skilled architects and craftspeople, developers, historic tax credits and enthusiastic communities. As theaters revive, often so do the communities they serve. Newly renovated theaters can become great economic hubs for downtowns, creating thriving art, music, and food scenes. Such venues generate an impact of at least $2-$3 per dollar spent on tickets and catalyze other business development, create jobs, and improve the local quality of life.[2]

Leading theaters in California[3]

The following theaters share a business model similar to that of the Sierra Theater Performing Arts Center. The bulk of the theaters noted below are larger than Sierra Theater Performing Arts Center, though their size is commensurate with the urban centers they serve. The Pioneer Center in Reno, NV is the closest mileage-wise at 86 miles away (driving) followed by the Cascade Theater in Redding, CA which is 112 miles away (driving). The Sierra Theater Performing Arts Center can safely capture the attention of local residents up to 50+ miles radius of Susanville. The remaining theaters listed below are far enough away where they do not represent meaningful competition. Though, the success of such theaters demonstrate their viability in the communities they serve.

Venue Name	Venue Description	Distance from Susanville
Pioneer Center, Reno NV	▸ Seats 1,500 ▸ Built in 1968 ▸ Primary Mission: Performing Arts	▸ 86 Miles
Cascade Theater, Redding, CA	▸ Seats 1,006 ▸ Built in 1935 ▸ Primary Mission: Performing Arts	▸ 112 Miles
Crest Theater, Sacramento, CA	▸ Seats 975 ▸ Built in 1912 ▸ Primary Mission: Movies and Performing Arts	▸ 185 Miles
Colonial Theater, Sacramento, CA	▸ Seats 576 ▸ Built in 1940 ▸ Primary Mission: Movies, Concerts, Performing Arts	▸ 185 Miles
Eureka Theater, Eureka, CA	▸ Seats 800 ▸ Built in 1939 ▸ Primary Mission: Movies and Performing Arts	▸ 259 Miles
State Theatre, Modesto, CA	▸ Seats 571 ▸ Built in 1934 ▸ Primary Mission: Movies and Performing Arts	▸ 263 Miles
Paramount Theater, Oakland, CA	▸ Seats 2,992 ▸ Built in 1931 ▸ Primary Mission: Performing Arts	▸ 285 Miles

[2] https://savingplaces.org/stories/10-tuesday-10-steps-restoring-historic-theaters
[3] https://www.lhat.org/lhat/program-services/theatre-inventory/ca-mbr

The Lark Theater, Larkspur, CA	‣ Seats 220 ‣ Built in 1940 ‣ Primary Mission: Movies and Performing Arts	‣ 291 Miles
The Historic Bakersfield Fox Theater, Bakersfield, CA	‣ Seats 1,570 ‣ Built in 1930 ‣ Primary Mission: Performing Arts	‣ 470 Miles
Sebastiani Theater, Sonoma CA	‣ Seats 1,006 ‣ Built in 1935 ‣ Primary Mission: Movies and Performing Arts	‣ 537 Miles
Mission Playhouse, San Gabriel, CA	‣ Seats 1,387 ‣ Built in 1927 ‣ Primary Mission: Performing Arts	‣ 543 Miles
Lobero Theatre, Santa Barbara, CA	‣ Seats 604 ‣ Built in 1924 ‣ Primary Mission: Movies and Performing Arts	‣ 571 Miles
Granada Theater, Santa Barbara, CA	‣ Seats 1,550 ‣ Built in 1924 ‣ Primary Mission: Movies and Performing Arts	‣ 571 Miles

Theater Highlight: Cascade Theater, Redding, CA

The Cascade Theatre is the closest, renovated old theater in CA, to the prospective Sierra Theater Performing Arts Center. The Cascade Theater was constructed in 1935 as a movie palace though struggled to survive during the 1990s with the rise of shopping mall-based multiplex cinemas. In 1997 the Cascade ceased operating.

A gift of $750,000 in funding by The McConnell Foundation helped with the restoration of the Cascade Theatre, which was completed on August 14, 2004, when it reopened as a regional nonprofit performing arts center. The restoration was conducted in a way that honored the heritage of the building while providing the functionality of a modern professional performing arts facility, complete with state-of-the-art sound, lighting and theater technology. The theatre hosts a wide range of arts and cultural events, including concerts, dance, stage and film presentations. Restoration was made possible by many partners and funders. It's believed that the architect of the Cascade theater, hired J. Lloyd Conrich of San Francisco, also designed the Sierra Theater in Susanville. In fact, both theaters resemble each other.

Rental Pricing

While the bulk of theater's revenue is derived from ticket sales, some theaters are available for rental. Rental fees can range $1.75 to $4.00 per s/f with pricing dependent on whether the rental is on a weekend or weekday.

Venue Name	Rental Pricing
Cascade Theater, Redding, CA	Rental available
Mission Playhouse, San Gabriel, CA	Rental available
Sebastiani Theater, Sonoma CA	Rental not available
Granada Theater, Santa Barbara, CA[4]	Mon-Thurs: $4,900 per day/ Fri-Sun: $7,000 per day ($3.2 to $4.5 per s/f)
Crest Theater, Sacramento, CA	Rental available
Eureka Theater, Eureka, CA	Rental not available
The Lark Theater, Larkspur, CA	Rental not available
Lobero Theatre, Santa Barbara, CA	Rental available
State Theatre, Modesto, CA	Rental available
Paramount Theater, Oakland, CA[5]	Private Events: $12,000 per day / Ticketed events: $7,000 per day ($2.3 to $4.0 per s/f)
The Historic Bakersfield Fox Theater, Bakersfield, CA	Rental available
Pioneer Center, Reno NV	Rental not available
Colonial Theater, Sacramento, CA	Mon-Thurs: $900 first 4 hours / Fri-Sun: $1,000 first 4 hours ($1.75 per s/f)

Ticket Pricing

Pricing per ticket can exceed $250 for specific productions and for productions that are run certain times of the year, such as Christmas. The pricing below represents that of productions that ran during December 2024. Many such theaters run programming at least 50% of the days available, meaning that at least 15 days out of the moth contain programming. To be conservative, the Sierra Theater Performing Arts Center models just 2 performances per week and achieves a profit.

Venue Name	Ticket Pricing
Cascade Theater, Redding, CA	Up to $112.00
Mission Playhouse, San Gabriel, CA	Up to $60.00
Sebastiani Theater, Sonoma CA	Up to $155.00
Granada Theater, Santa Barbara, CA	Up to $267.00
Crest Theater, Sacramento, CA	Up to $150.00
Eureka Theater, Eureka, CA	Up to $35.00
The Lark Theater, Larkspur, CA	Up to $50.00
Lobero Theatre, Santa Barbara, CA	Up to $125.00
State Theatre, Modesto, CA	Up to $80.00

[4] https://www.granadasb.org/renting-the-venue/rental-information/facility-rental-fee/
[5] https://paramountoakland.production.carbonhouse.com/assets/doc/2425-Rental-Rates-a594a9fb9d.pdf

Paramount Theater, Oakland, CA	Up to $154.00
The Historic Bakersfield Fox Theater, Bakersfield, CA	Up to $90.00
Pioneer Center, Reno NV	Up to $135.00
Colonial Theater, Sacramento, CA	Up to $50.00

2.3 Demographics

The table below reflects the demographics of Lassen County which includes both the zip code 96130 and the Susanville. There are approximately 2,500 inmates that are included in the populations listed below. Such populations skew the per capita income, household income, median age, volume of married couples, and other factors.

Demographics	Lassen County[6]	Zip Code 96130	Susanville City[7]
Median Household Income	$59,515	$66,725	$52,997
Per Capita Income	$23,646	$22,800	$17,912
Median Home Price	$233,100	$253,700	$203,100
Population	31,873	21,460	15,737
Population Bet. 18 and 65	68%	70%	75%
Households	8,925	5,389	3,447
% of Households with over $50,000 in Income	58%	62%	53%
% of Households with over $100,000 in Income	29%	31%	27%
# of Households with over $50,000 in Income	5,177	3,341	1,827
# of Households with over $100,000 in Income	2,588	1,671	931
Persons per Household	2.67	2.7	2.62
Bachelor’s Degree or Higher	12.1%	11%	8.3%
Population per Sq/mile	7.2	42.9	1,985.5
Land Area	4,542	499	7.92
Median Age	37.2	35.0	33.7
Married Couples	44%	41%	36%

6 https://censusreporter.org/profiles/05000US06035-lassen-county-ca/
7 https://censusreporter.org/profiles/16000US0677364-susanville-ca/

Janesville, Johnstonville, Westwood, and Honey Lake represent population centers within Lassen County.

Demographics[8]	Janesville	Johnstonville	Westwood	Honey Lake
Median Household Income	$64,180	$93,375	$49,306	$47,302
Per Capita Income	$36,312	$37,749	$25,815	$17,010
Median Home Price	$279,100	$276,800	$192,900	$154,600
Population	2,641	1,090	2,391	3,676
Population Bet. 18 and 65	63%	56%	55%	75%
Households	1,053	347	1,011	882
% of Households with over $50,000 in Income	47%	78%	49%	50%
% of Households with over $100,000 in Income	21%	36%	17%	27%
# of Households with over $50,000 in Income	495	271	495	441
# of Households with over $100,000 in Income	221	125	172	238
Persons per Household	2.5	3.1	2.4	2.9
Bachelor's Degree or Higher	11.4%	17.6%	10.6%	11.6%
Population per Sq/mile	78.1	8.6	3.4	7.2
Land Area	33.8 sq/mi	8.6 sq/mi	712.4 sq/mi	511 sq/mi
Median Age	50.7	41.3	50.4	40.8
Married Couples	59%	51%	59%	41%

[8] US Census - SLC

2.3.1 Demographics Within a Mileage Radius of Susanville

The population within 25 miles of Susanville, and between the ages of 18 and 65, approaches 19,625 and expands to 40,591 within a 75 mile radius. Average salaries within a 75 miles radius fall just under $60,000.

Demographics Within a Mileage Radius[9]	25 Miles	50 Miles	75 Miles
Population Within This Mileage Radius	28,861	47,992	59,692
Estimated Population Between 18 and 65 - %	68%	68%	68%
Estimated Population Between 18 and 65 - #	19,625	32,635	40,591
Labor Force Within This Mileage Radius	8,905	16,622	21,290
Average Salary Within This Mileage Radius	$58,860	$59,237	$57,210

2.3.2 Volume of Tickets Sold Expressed as a % of the Population – Sierra Theater

We project 12,480 tickets sold in year 2, ramping up to 14,440 sold by year 5. The table below reflects the percentage of the population that purchases 1 ticket per year across a 25, 50, and 75 mileage radius over a 5-year period. To illustrate, if we divide 28,861, which represents the population with a 25 mile radius, by 12,480, the projected number of tickets sold in year 2, we arrive at 43.2% as noted in the table below.

	Year 1	Year 2	Year 3	Year 4	Year 5
Tickets Sold per Year	0	12,480	12,960	13,440	14,400
25 Mile Radius	0.0%	43.2%	44.9%	46.6%	49.9%
50 Mile Radius	0.0%	26.0%	27.0%	28.0%	30.0%
75 Mile Radius	0.0%	20.9%	21.7%	28.0%	24.1%

2.3.3 Affordability - Value of Tickets Sold as a % of Total Salaries Earned – Sierra Theater

Below we show projected annual ticket sales expressed as a% of total salaries earned across a 25 mile radius of Susanville. This metric demonstrates the affordability of buying tickets to support the Sierra Theater Performing Arts Center. Focusing on salaries within a 25 mile radius, we show .023% of total salaries spent on annual tickets in year 1, and .108% of total salaries spent on $35 tickets by year 5.

	Year 1	Year 2	Year 3	Year 4	Year 5
Tickets Sold per Year	0	12,480	12,960	13,440	14,400
Avg Price per Ticket	$35	$35	$35	$35	$35
Annual Ticket Sales Value	$0	$436,800	$453,600	$470,400	$504,000
Labor Force	8,905	8,905	8,905	8,905	8,905
Avg. Salary	$58,860	$58,860	$58,860	$58,860	$58,860
Total Salaries Paid	524,148,300	524,148,300	524,148,300	524,148,300	524,148,300
% of Salaries Spent on Tickets (at Sierra Theater Performing Arts Center)	0.000%	0.083%	0.087%	0.090%	0.096%

[9] https://www.statsamerica.org/radius/about.aspx

2.3.4 Demographics Within a Mileage Radius of Redding, CA

The population within 25 miles of Redding, CA, and between the ages of 18 and 65, approaches 122,649 and expands to 229,910 within a 75 mile radius. Average salaries within a 75 miles radius reach $56,249.[10]

Demographics Within a Mileage Radius[11]	25 Miles	50 Miles	75 Miles
Population Within This Mileage Radius	180,366	260,932	539,138
Estimated Population Between 18 and 65 - %	68%	68%	68%
Estimated Population Between 18 and 65 - #	122,649	177,434	366,614
Labor Force Within This Mileage Radius	74,898	106,348	229,910
Average Salary Within This Mileage Radius	$58,089	$57,263	$56,249

2.3.5 Volume of Tickets Sold Expressed as a % of the Population – Cascade Theater

Close to 60% larger than the Sierra Theater, the Cascade Theater with 1,006 seats, is estimated to sell 31,680 tickets per year (330 tickets sold x 2 performances per month x 12) increasing to 36,674 if we project out 5 years. (the 330 tickets sold at the Cascade Theater is commensurate proportionately with the projected volume of the tickets sold at the Sierra Theater Performing Arts Center).

The table below reflects the percentage of the population that purchases 1 ticket per year across a 25, 50, and 75 mileage radius over a 5-year period. To illustrate, if we divide 180,366, which represents the population with a 25 mile radius, by 31,680, the projected number of tickets sold in year 2, we arrive at 5.9% as noted in the table below.

	Year 1	Year 2	Year 3	Year 4	Year 5
Tickets Sold per Year	0	31,680	33,264	34,927	36,674
25 Mile Radius	0.0%	17.6%	18.4%	19.4%	20.3%
50 Mile Radius	0.0%	12.1%	12.7%	13.4%	14.1%
75 Mile Radius	0.0%	5.9%	6.2%	13.4%	6.8%

2.3.6 Affordability - Value of Tickets Sold as a % of Total Salaries Earned – Cascade Theater

Below we show projected annual ticket sales expressed as a% of total salaries earned across a 25 mile radius of Redding, CA. This metric demonstrates the affordability of buying tickets to support the Cascade Theater Focusing on salaries within a 25 mile radius, we show .025% of total salaries spent on annual tickets in year 1, and .03% of total salaries spent on $35 tickets by year 5.

	Year 1	Year 2	Year 3	Year 4	Year 5
Tickets Sold per Year	0	31,680	33,264	34,927	36,674
Avg Price per Ticket	$0	$35	$35	$35	$35
Annual Ticket Sales Val	$0	$1,108,800	$1,164,240	$1,222,452	$1,283,575
Labor Force	74,898	74,898	74,898	74,898	74,898
Avg. Salary	$58,089	$58,089	$58,089	$58,089	$58,089
Total Salaries Paid	4,350,749,922	4,350,749,922	4,350,749,922	4,350,749,922	4,350,749,922

[10] https://www.statsamerica.org/radius/big.aspx

% of Total Salaries Spent on Tickets at the Cascade	0.000%	0.025%	0.027%	0.028%	0.030%

2.3.7 Comparison

Percentage of the population that purchases 1 ticket

The table below reflects the percentage of the population that purchases 1 ticket per year across a 25 mileage radius over a 5-year period for both Susanville, CA and Redding, CA. For Susanville, this is more than double that of Redding, though Redding also has a much larger community. 180,366 within a 25 mile radius in Redding verses 28,861 within a 25 mile radius for Susanville.

25 Mile Radius	Year 1	Year 2	Year 3	Year 4	Year 5
Susanville, CA	0.0%	43.2%	44.9%	46.6%	49.9%
Redding, CA	0.0%	17.6%	18.4%	19.4%	20.3%

Affordability

Given the lower population in Susanville, the % of total salaries spent on tickets is higher than that of Redding, CA though not by a wide margin.

25 Mile Radius	Year 1	Year 2	Year 3	Year 4	Year 5
% of Total Salaries Spent on Tickets at Sierra Theater	0.000%	0.083%	0.087%	0.090%	0.096%
% of Total Salaries Spent on Tickets at the Cascade	0.000%	0.025%	0.027%	0.028%	0.030%

2.4 Market Trends

Venues are set to attract younger demographics, fostering expansion

- Performing arts venues continue to face external competition from venues like sporting stadiums for big-ticket musicians and clubs for up-and-coming bands and DJs.
- Performing arts production companies will continue vying for a share of patrons' budgets and leisure time as competition increases from other forms of entertainment, like films.
- Industry venues are poised to progressively target new demographics, particularly younger patrons, to boost audience numbers.
- Social media has fast-tracked word-of-mouth recommendations, particularly among younger audiences, driving interest and ticket sales when demand is generally low. By using these platforms, shows have a better shot at finding an audience.
- Younger audiences have expressed a growing appreciation for performing arts and companies can grab their attention by introducing new talent, composers and artists to generate excitement.

Performing arts venues have leveraged multiple product offerings to cater to a broader target market.

- Industry centers have been improving their food and beverage services.
- Performing arts centers have sought to boost revenue by renting their facilities for private functions like weddings, conferences and corporate events.

- Revenue from merch sales, food and beverage sales, memberships, and sponsorships have also increased sales.
- Performing arts venues have focused on integrating digital technology, including subscription services that allow users to stream performances from home.
- Technological advancements enable large-scale productions to put on shows with more elaborate sound, lighting and set designs. Consumers are drawn to these embellished and expensive performances, allowing theaters to increase prices.

Live streaming will present an opportunity for performing arts centers

- Live performance theaters will increasingly adopt recordings and live streaming to reach broader audiences and generate additional revenue streams. Sharing performances will enable them to expand to new markets, like customers who are interested in seeing live performances but have no access to live theater and cannot afford to travel.
- Partnerships with streaming services will become more common, allowing theaters to showcase their productions to a global audience. The rise of pay-per-view fees for performances streamed online will offer theaters a new way to monetize their shows and attract virtual attendees.
- By leveraging technology and innovation, live performance theaters will bridge the gap between in-person experiences and digital accessibility, catering to a diverse audience and staying relevant in the ever-changing entertainment landscape.

Millennials drive the industry

- Millennials, ranging in age from 24 to 39, have settled with careers, homes, and families. Their buying power is robust: By 2030, the collective annual income of Millennials worldwide is expected to exceed 4 trillion dollars.[12] The combination of spending power, interest in experiences, a large and youthful generation that grew on music streaming, and a focus on experiences, position the music venue industry for success.

Growth of social media

- The proliferation of social media provides a platform for musical artists to amplify and promote their music and possibly reach millions of people. The ability to generate fast awareness encourages fans and followers to see such artists live. Performing arts venues will also leverage social media to promote music artists who are performing at the venue.

Opera sales slow while musical theater heats up

- Musical theater combines songs, acts, dance and spoken dialogue, whereas opera is a form of theater in which music is the leader and singers take part. A younger and more diverse audience has urged major opera companies to modernize their shows.

Non-musical performances contend with world-renowned musicals

- Non-musical performances refer to a variety of theatrical genres like drama, comedy and improv. This segment includes plays, which, unlike musicals, focus on spoken dialogue rather than musical numbers to tell a story.
- Business for non-musical theater productions grows when musical ticket sales fall and vice versa.

[12] https://khoros.com/blog/millennial-buying-habits

Symphonies present an alternative cultural experience

- Other live performances include symphonies and classical music shows, popular music performances, spoken word, dance performances, public appearances and speeches. These acts attract an array of audiences interested in specific art forms, diversifying the theater's patron base.
- Classical music performed by symphonies is typically more popular among older generations. Still, younger consumers looking for alternative experiences may choose to attend a symphony performance.

Gifts and grants provide a financial lift to performance theaters

- Individuals, businesses, unions, foundations and the government provide financial contributions and grants to support live performance theaters. Such support often comes with recognition opportunities, fostering donor loyalty and repeat giving.
- Private and government contributions enable theaters to fund artistic projects. Greater donations help theaters create more intricate shows that tend to attract more consumer attention.

High-tech equipment enhances live productions

- Large-scale theaters are innovating using the latest technology to create realistic and fantastic sets. Enhanced theater productions draw in larger crowds by using high-definition LED screens, advanced projectors and sophisticated sound systems to create stunning and immersive effects.
- Technology has improved the accessibility of productions for hard-of-hearing audience members. Since June 2018, Broadway shows have used vocal recognition software to offer closed captioning and audio descriptions for every performance.

Morphing role of music venues

- Prior to the internet when record labels controlled and managed leading artists, music venues served as places to see music and buy merchandise. The performance venue industry now serves a critical role in the success of artists, providing them with a platform to generate revenue, build brand awareness, become noticed, and generate revenue through branding and other opportunities. And due to streaming and social media, consumers are exposed to an even greater number of musical artists, where prior to the web, such artists would not have had a voice.

Revenue diversification levels revenue swings

- Industry players can reduce revenue volatility by diversifying their services, mainly through operations that self-generate revenue. These self-generating revenue operations include food and beverage services, venue tours, gift shops and car park facilities.
- Performing arts venues can work on increasing private donations and corporate sponsorship to offset any discrepancies in government funding.


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3. Sierra Theater Performing Arts Center - Overview

3.1 Business Summary

As a place for emerging and established performance artists, the 400-seat Sierra Theater Performing Arts Center will cater to all forms of performances from music to dance, theater, multi-cultural spectaculars, and other performances and events. The art deco performing arts center also serves as a venue for regional and national touring productions and is positioned to become a premier performing arts center in northeast California. The Sierra Theater Performing Arts Center will be home to the Susanville Symphony, Best of Broadway Productions, local bands, and other productions.

A local landmark for nearly a century, the Sierra Theater underwent an extensive renovation in 1982, updating critical infrastructure. To this end, upgrades to the theater only relate to those needed to transition the space from a movie house to a performing arts center. Such renovations include stage enlargement, wall removal (uniting the twin theaters into one space for the performing arts); lighting and sound equipment upgrades; sound mitigation upgrades; bathroom updates; and other enhancements.

With the updates completed, the performing arts center will feature a sound system suitable for performances, an enlarged stage, updated acoustics, state-of-the-art lighting and AV equipment, and optimal stage site lines. Performances and events held in the space will support the greater mission to foster the arts, provide cultural enrichment, mitigate rural isolation and enhance economic opportunities in downtown Susanville.

Summary	
Concept	▸ Multi-purpose performing arts space
Clientele	▸ Working professionals, locals, students, couples, others.
Projected Capacity	▸ 400 Seated
Projected Occupancy	▸ Up to 2 performances/events per week
Projected Time Frame to Launch	▸ 1Q 2026

3.1.1 Projected Key Features of the Venue

- Box office (located in the front of the facility)
- Stage suitable for live events/performances
- Concession (Local beer, wine, spirits, and non-alcoholic beverages; food items)
- Bi-level space open to the ceiling; the balcony will provide patrons a higher view of the stage and the musical talent.
- Catering, dressing rooms, and lounge areas for the musical talent.
- A tier-one sound system with soundproofing and dampening will further control sound.
- Large-venue quality lighting system
- Merchandise area that offers both artist merchandise as well as Sierra Theater Performing Arts Center merchandise.
- Bathrooms
- Coat check
- WiFi

3.1.2 Key Benefits to Performers and to the Audience

- Wide stage
- Well-appointed performer quarters (for pre/post show)
- Ample parking
- State-of-the-art sound system
- Built-in venue lighting
- Superior air filtration system
- Experienced, friendly, and welcoming management and staff

3.1.3 Programming

In addition to booking live performances (plays, musicals, symphonies, operas/rock/country/jazz bands), Sierra Theater Performing Arts Center booking agents will sign-up events such as photoshoots, wedding receptions, readings, lectures, holiday events, fashion shows, talent shows, and corporate events.

3.2 Revenue Sources

Sierra Theater Performing Arts Center will generate revenue through several sources:

- Ticket Sales: Percentage of ticket sales
- Rental: Rental of the facility for events
- Food and Bar Sales: Beer, wine, spirits, soft drinks, juice, water, and food items (popcorn, pretzels, other).
- Merchandise Sales: Hats, t-shirts, hoodies, bags, CDs, LPs, and other merchandise
- Monthly Membership: Access to private lounge; preferred access to shows; discounts on food, beverage, ticket sales, and merch.
- Sponsorships

4. Sales and Marketing

4.1 Summary

The Sierra Theater Performing Arts Center will employ marketing and promotional efforts that will convey its positioning and value proposition. Branding and messaging strategies are critical in building awareness of the venue, its programing, and its performing artists. Such strategies include social media, digital advertising, print media, and radio which builds brand awareness through Facebook, Instagram, Tik Tok, X, and other channels. Search Engine Optimization (SEO) will ensure top search engine page rankings within key word searches. The strength of the Sierra Theater Performing Arts Center brand is driven by the company's ability to educate its target market on its position as a leading performing arts space in the region and the surrounding communities.

4.2 Target Market

Depending on the programming or the genre of music being played, the Sierra Theater Performing Arts Center will appeal to a balanced mix of young professionals, students, musicians, artists, couples, and others. The target demographic generally includes those aged 18 to 65, and with average incomes up to $60,000 and over. The regional demographics is wide and varied and supports such a target market.

Target Market	
Emerging Professionals (Millennials):	This group is in the early stages of their career and enjoy live performances with music, beer, and spirts. They enjoy seeing live performances regardless of who is performing.
Established Working Professionals (Generation X):	Working professionals with disposable incomes who enjoy live performances on occasions and will go to shows with friends.
Corporations and Event Planners	Corporations and event planners who rent the space for an event.
Students	Legal drinking-age students can take a break from their studies and enjoy live performances.
Local/Regional Followers of the Arts	This demographic enjoys supporting the arts and frequently see symphonies, plays, musicals, and other performances.
Couples	Those who seek to experience a special night out alone or with friends.

4.3 Sales, Promotion, and Distribution

The following strategies will help build brand awareness of both the venue and the music artists:

- **Membership with the League of Historic American Theaters:** Such membership will provide exposure and awareness of the historic Sierra Theater and its new incarnation, the Sierra Theater Performing Arts Center. [13] Such awareness will encourage visits to the theater as well as provide Sierra Theater Performing Arts Center with access to resources to support the theater.
- **Strategic Partners:** The Sierra Theater Performing Arts Center will leverage several strategic partnerships to build its patron base: (1) promoters, (2) event planners, and (4) local musical artists that promote The Sierra Theater Performing Arts Center to their networks of friends and family.
- **Location:** A location that is near transportation hubs, parking, and at the crossroads of traffic.

[13] https://www.lhat.org/lhat/program-services/theatre-inventory/ca-mbr

- **Influencers**: Influencers will promote The Sierra Theater Performing Arts Center on social media as a destination for live performances.
- **Online Ticket Sales:** Focusing on getting pre-sales (online).
- **New / Varied Programming:** Offer unique programming that helps build a community for the venue.
- **Collaborate with Artists:** Work with musical artists in promoting their show.
- **Endorsements from Notable regional Celebrities:** This can include famed musicians any those of notoriety who attract visitors to The Sierra Theater Performing Arts Center
- **Public Relations (PR) & Media Relationship Building:** Public Relations will play a key role in building brand awareness with select online and offline media outlets, and strategic partners.
- **Advertising & Media Buying Print Media:** Online (web/Facebook) and offline (print) media buying will communicate the advertising message.
    - Tracking links will show which advertising or artist promotion is converting to sales, helping the venue spend on advertising channels that maximize exposure.
    - Building a strategy that targets the right audience, providing them with relevant ads, and attract new visitors.
- **Referral Networks:** Word of mouth marketing from frequent attendees will build brand awareness.
- **Media / Journalists / Food Freelancers:** Journalists and freelance writers who focus on the entertainment and who can provide access to news outlets with wide distributions.
- **Discounts / Rewards / Loyalty Programs:** Discounts offered to patrons on slow nights will encourage patronage.
- **Website:** The Sierra Theater Performing Arts Center website will address questions people may have about the venue. The website will be fast, easy to navigate, boast a clean design, and be clear on the offerings.
- **Merchandise:** High-quality, aesthetically designed, branded merchandise will generate awareness of the venue and the live performances that perform there.
- **Community Outreach:** Community outreach through local service organizations, schools, local government, civic organizations, etc.
- **Attract Performing Artists:** The Sierra Theater Performing Arts Center will attract musical artists through the following actions:
    - Booking agent: Highlight the performing arts center's features and compelling demographic.
    - Referrals: Referrals will circulate about the Sierra Theater Performing Arts Center is a preferred venue at which to perform.
    - Social Media: Touring regional and national performing arts talent will become aware of The Sierra Theater Performing Arts Center via social media.

4.4 Social Media / Digital Strategy

The Sierra Theater Performing Arts Center will merge traditional PR outreach with a robust digital strategy that leverages access to its target audience via Instagram, Facebook, and YouTube. Such social media platforms enable the venue to connect directly with patrons.

- **Leverage Viral Platforms** to increase search engine rankings: The Sierra Theater Performing Arts Center will develop quality online content (e.g., Blogs, Instagram Facebook, SnapChat, TikTok, Twitter, Yelp) to build a patron-base.

- **Social Communication Platforms: Twitter:** Discuss the upcoming schedule of performances and events.
- **Social Networking: Facebook/Instagram:** Share and recommend photos of the space through Facebook and Instagram.
- **Video Platforms**: YouTube; Vimeo: Live streaming concerts on YouTube or Facebook Live. 67% of live video viewers are more likely to buy a ticket to a concert or event after watching a live video of that event or a similar one.[14]
- **Email Marketing**: Segment email lists into categories such as people who have bought tickets in the past versus those who haven't. Create email campaigns that speak to those smaller groups with specific messages. Create email campaigns that speak to those smaller groups with specific messages.
- **Podcasts**: Launch podcast with a theme that's relevant to the venue's brand.
- **Music Platforms**: Use Spotify as a social media channel to reach music fans. A Spotify account for the venue can help define the venue's brand, create shareable content, and reach engaged music fans.

4.5 Key Success Factors

Success is predicated on several factors that include:

Success Factor	Description	Action Taken
Ease of Buying Tickets	Ease of buying tickets online is critical to revenue.	Employ a leading online ticket agency that will ensure maximum exposure to the Sierra Theater Performing Arts Center events. Tickets are also sold at the box office.
Compelling Features	Offer facility features that resonate with and appeal to musical artists, event planners, and the audience.	Offer compelling features such as large seating area, beverage program, quality merchandise, high-end sound and lighting, Wi-Fi connectivity, and clean and modern bathrooms.
Appealing Ambiance	An appealing and welcoming ambiance catches the attention of customers, which leads to increased sales and greater revenue.	Deliver an open space with comfortable seating and a welcoming ambiance.
Layout	In a generally crowded space, patrons want to feel that they can easily move around. In this context, proper venue layout is critical.	The Sierra Theater Performing Arts Center floorplan will be intuitive and allow for easy customer flow around the facility. Exits, bathrooms, the bars, and other areas will be strategically placed and easily found.
Parking	Ample parking for guests is essential.	The selected location for The Sierra Theater Performing Arts Center will offer an abundance of parking. There is a side parking lot available plus parking in the streets.
Superior Reputation	A superior reputation and consistency will convert new customers into repeat customers.	The Sierra Theater Performing Arts Center will become a destination performing arts space and event venue that offers an exceptional customer experience.
Experienced Workforce	Patrons are more likely to return if a business has an experienced and knowledgeable staff.	Staff and management will be highly knowledgeable on the shows, venue protocols, and all venue operations. All customer questions will be heard.

[14] https://www.eventbrite.com.au/blog/promote-music-venue-ds00/

Team Environment	▸ Demonstrate a strong team environment.	▸ The Sierra Theater Performing Arts Center patrons will immediately recognize how well the staff works together, as well as their enthusiasm to serve patrons.
Pricing	▸ Most consumers are price conscious and opt for a lower price alternative if value is not sacrificed.	▸ Pricing will be in sync with other venues, if not lower, though will offer a superior customer experience.
Location	▸ A convenient location is critical to business growth.	▸ The Sierra Theater Performing Arts Center is located downtown and in close proximity to main roadways.

4.6 Competition

The nearest performing arts centers to Susanville are the Pioneer Center in Reno NV and the Cascade Theater in Redding, CA at 86 miles and 122 miles away, respectively. While there are spaces for performances in Susanville, none are adequate, which has necessitated the need to reposition the Sierra Theater into the Sierra Theater Performing Arts Center. Such a move will provide a space where the performing artists can maximize their opportunity.

Ket advantages that the Sierra Theater Performing Arts Center will offer:

- Commitment to the principles of safety, inclusivity, and variety. We seek to prioritize the well-being of performing artists, patrons, and members.
- Openness to a diverse array of music scenes. We intend to cater to various genres, including rock, country, jazz, classical, electronic, metal, goth, ska/punk and others.
- Energize a cadre of volunteers who will walk around to answer questions, assist those in need, and monitor for any suspicious activities or potential issues.
- Keep prices modestly low in terms of food and beverage sales.

Other differentiating factors of focus that set us apart:

- Active booking team that finds and books new talent.
- Programing, content, and protocols will reflect the presence of the-diverse local community.
- Gives back by offering programing that caters to the needs of the local community.
- Multi-functional event space that can cater to weddings, dance performances, youth programing, commercial shoots, and other uses.
- Higher-end ambiance without pretense; customer centric service; convivial and hospitable ambiance.
- Highly skilled and courteous concession workers.
- Affordable price point that will appeal to all patrons.

5. Operating Plan

5.1 Customer Service

The Sierra Theater Performing Arts Center will maintain high levels of customer satisfaction with talented, knowledgeable, and well-trained staff that understand and implement the principles of customer service. The Sierra Theater Performing Arts Center employees will be highly familiarized with the venue's protocol's to ensure all patron's questions are addressed confidently and quickly.

5.2 Management Controls and Administration

Management will practice sound procedures, control costs, ensure service quality, provide friendly customer service, and present a welcoming atmosphere for both patrons and the performing artists who are essential to the success of the venue.

- **Programming:** Programming will be designed by the management. Aside from the Susanville Symphony, the Best of Broadway productions, and other local performers, priority will be placed largely on performing artists and events that can generate the greatest revenue.
- **Booking:** A booking agent may book the space and secure contracts in advance.
- **Ticketing:** In addition to selling tickets at the box office, The Sierra Theater Performing Arts Center will sell tickets online and through a service like Ticketmaster an industry leader in ticket processing.
- **Financial:** Management will oversee all financial activity, from ticket sales to bar sales, merchandise sales, and other forms of revenue.
- **Ordering Supplies:** The general manager will be responsible for assessing inventory (liquor, wine, beer, merchandise, office supplies, paper supplies, and other supplies.)
- **Suppliers:** The Sierra Theater Performing Arts Center will source supplies from a combination of local and regional distributors.
- **Weekly Inventory:** Management will conduct a weekly concession inventory count to determine inventory needs for daily operations and for the preparation of weekly profit and loss reports.
- **End of Day Close-Out:** As the day ends, management will oversee the end of night reconciliation. All checks from concession are reconciled against the credit card receipts and cash – which must balance.
- **Point of Sale / Accounting System:** A Point of Sale (POS) platform will be used to monitor and adjust expenditures to maximize efficiency and increase revenue. The Sierra Theater Performing Arts Center may use Stipe or Square.
- **Linens, Laundry:** The Sierra Theater Performing Arts Center will contract a local laundry service as needed.
- **Janitorial Services:** Lounge areas, common areas, bathrooms, and walkways will be cleaned each morning and throughout the day.
- **Purchasing Records / Payables:** A part time bookkeeper will process and record invoices and credits daily. Reports detailing cash expenditures, payments by check, and accounts payable transactions will be readily available.

5.3 Timeline

The Sierra Theater Performing Arts Center is positioned to launch by 1Q-2026. We expect the facility to start recording revenue in the second year, which allows the first year for renovation of the space.

Timing	Description
Current – 2Q 2025	‣ $450,000 capital allocation ‣ Acquire building in 1Q2025 ‣ Assess budget for build-out ‣ Hire sound and construction engineers ‣ Hire architect; finalize drawings for renovations; submit application for permits ‣ Develop marketing plan ‣ Apply for and secure beer and wine/ liquor license and food operator's license ‣ Source vendors ‣ Identify key staff
2Q 2025 – 2Q2026	‣ Create architectural plans ‣ Hire contractors and architect ‣ Finalize formal construction budget and timing ‣ Finalize design ‣ Raise up to $500,000 in additional capital ‣ Remove wall, initiate stage upgrades ‣ Compete renovations ‣ Take delivery of furniture, fixtures, and equipment ‣ Update sound and lighting ‣ Launch marketing plan to build awareness of the Susanville Performing Center ‣ Continue interviews for staff ‣ Launch marketing plan ‣ Develop strategic partners ‣ Build relationships with local businesses ‣ Launch PR strategy ‣ Interview, hire, and train staff ‣ Execute social media platform ‣ Formally launch

5.4 Staff Categories

Not all the staff categories will be filled at launch though such roles can be considered for hire downstream. A dedicated general manager may be hired in year 2 of operations. Concession will be managed by a combination of direct hires and volunteers. Year one operations may be overseen largely by volunteers.

5.4.1 Salaried Staff

- **General Manager:** Oversee the daily venue operations including bookings, selection, development, and performance management of employees; overseeing the inventory supplies; staff scheduling; payment of invoices, vendor management and other operational tasks.
- **Booking Agent:** A booking agent would be responsible for booking live performances and events.
- **Venue Assistant:** A venue assistant's responsibilities would include booking and marketing the venue, organizing, and reviewing vendor contracts, completing all safety and regulatory documents, and overall maintenance of the facility.

5.4.2 Hourly Wage Staff

- **Box Office:** The box office manages ticket inventory and reconciliation for all performances; maintains seating manifests and financial records; manages the preparation, presentation, and settlement of all box office statements, and other tasks.
- **Concession:** Manage the concession; serve customers food and beverages; manage payments.
- **Security:** Managing entrance and exit points, crowd control, diffusing a volatile situation, patrolling, responding to reports of drug use, violence, or other problems, identifying, and removing trespassers (people without tickets), guarding the stage and performers, and directing people on what to do and where to go in an emergency.

6. Financials

6.1 Revenue

6.1.1 Venue Pricing / Number of Events & Guests

Volume of Performances / Events

We project an estimated two events per week and using a four-week month, we project 96 performances /events per year.

Volume of Performances/Events	Year 1	Year 2	Year 3	Year 4	Year 5
Events per Week	0	2	2	2	2
Events per Month	0	8	8	8	8
Events per Year	0	96	96	96	96

Pricing and Number of Guests per Performance / Event

We project an average ticket price of $35. The number of guests per performance is projected at 130 in year 2, increasing to 150 by year 5.

Pricing / Number of Guests	Year 1	Year 2	Year 3	Year 4	Year 5
Events/Performances per Year	0	96	96	96	96
Average Ticket Price	$0	$35	$35	$35	$35
Number of Guests per Performance	0	130	135	140	150
Annual Revenue - Venue	**$0**	**$436,800**	**$453,600**	**$470,400**	**$504,000**

For events that seek to rent the facility per day/night, we project a price of $500.

6.1.2 Concession

Concession includes the sale of food and beverage per event. This includes water, juices, soda, wine, beer, and light snacks.

Concession	Year 1	Year 2	Year 3	Year 4	Year 5
Projected Number of Guests per Year	0	1,040	1,080	1,120	1,200
Percentage of Guests Who Purchase Food/Beverage	0%	75%	75%	75%	75%
Number of Guests Who Purchase Food/Beverage	0	780	810	840	900
Value Spent Per Guest on Food and Beverage / Night	$0	$12	$12	$12	$12
Annual Food & Beverage Revenue	**$0**	**$112,320**	**$116,640**	**$120,960**	**$129,600**

6.1.3 Merchandise

The Sierra Theater Performing Arts Center will sell merchandise representing the Susanville Symphony, the Sierra Theater Performing Arts Center and other performers.

Concession	Year 1	Year 2	Year 3	Year 4	Year 5
Projected Number of Guests per Year	0	1,040	1,080	1,120	1,200
Percentage of Guests Who Purchase Merch	0%	3%	3%	3%	3%
Number of Guests Who Purchase Merch	0	31	32	34	36
Value Spent Per Guest on Merch	$0	$25	$25	$25	$25
Merch Revenue per Year	**$0**	**$9,360**	**$9,720**	**$10,080**	**$10,800**

6.1.4 Membership

The Sierra Theater Performing Arts Center will offer 8 forms of memberships starting with the Benefactor's Circle at $5,000 per year and the Silver Tier at $100 per year. Such memberships values will mirror those of the Susanville Symphony. We include membership revenue for year 1 as the Susanville Symphony will be generating revenue in the first year of operations and such revenue will support the Sierra Theater Performing Arts Center.

Membership Pricing	Year 1	Year 2	Year 3	Year 4	Year 5
Benefactor's Circle	$5,000	$5,000	$5,000	$5,000	$5,000
Conductor's Circle	$2,250	$2,250	$2,250	$2,250	$2,250
Maestro's Circle	$1,150	$1,150	$1,150	$1,150	$1,150
Concert Masters Circle	$950	$950	$950	$950	$950
Musician's Circle	$750	$750	$750	$750	$750
Platinum Tier	$450	$450	$450	$450	$450
Gold Tier	$300	$300	$300	$300	$300
Silver Tier	$100	$100	$100	$100	$100

We expect the following membership volume to also mirror the volume of the Susanville Symphony at launch, though increasing through year 5.

Membership Volume	Year 1	Year 2	Year 3	Year 4	Year 5
Benefactor's Circle	5	6	7	8	9
Conductor's Circle	4	5	6	7	8
Maestro's Circle	4	5	6	7	8
Concert Masters Circle	3	4	5	6	7
Musician's Circle	4	5	6	7	8
Platinum Tier	4	5	6	7	8
Gold Tier	4	5	6	7	8
Silver Tier	4	5	6	7	8

Memberships Revenue	Year 1	Year 2	Year 3	Year 4	Year 5
Benefactor's Circle	$25,000	$30,000	$35,000	$40,000	$45,000
Conductor's Circle	$9,000	$11,250	$13,500	$15,750	$18,000
Maestro's Circle	$4,600	$5,750	$6,900	$8,050	$9,200
Concert Masters Circle	$2,850	$3,800	$4,750	$5,700	$6,650
Musician's Circle	$3,000	$3,750	$4,500	$5,250	$6,000
Platinum Tier	$1,800	$2,250	$2,700	$3,150	$3,600
Gold Tier	$1,200	$1,500	$1,800	$2,100	$2,400
Silver Tier	$400	$500	$600	$700	$800
Membership Revenue	**$47,850**	**$58,800**	**$69,750**	**$80,700**	**$91,650**

6.1.5 Sponsorship

The Sierra Theater Performing Arts Center expects to offer 3 tiers of sponsorships, Silver, Gold, and Platinum. Sponsorships will commence in year 2 and each tier will offer different packages from pre-show sponsor announcements to ad placement in programs and banners, and to naming rights.

Sponsorship Pricing	Year 1	Year 2	Year 3	Year 4	Year 5
Platinum Package	$0	$10,000	$10,000	$10,000	$10,000
Gold Package	$0	$5,000	$5,000	$5,000	$5,000
Silver Package	$0	$1,000	$1,000	$1,000	$1,000

We expect the following sponsorship volume through year 5.

Sponsorship Volume	Year 1	Year 2	Year 3	Year 4	Year 5
Platinum Package	0	1	2	3	4
Gold Package	0	2	3	4	5
Silver Package	**0**	3	4	5	6

Given the above assumptions, we project the following revenue through year 5.

Sponsorship Revenue	Year 1	Year 2	Year 3	Year 4	Year 5
Platinum Package	$0	$10,000	$20,000	$30,000	$40,000
Gold Package	$0	$10,000	$15,000	$20,000	$25,000
Silver Package	$0	$3,000	$4,000	$5,000	$6,000
Total Sponsorship Revenue	**$0**	**$23,000**	**$39,000**	**$55,000**	**$71,000**

6.1.6 Revenue Summary

Revenue Summary	Year 1	Year 2	Year 3	Year 4	Year 5
Total Venue Revenue	$0	$436,800	$453,600	$470,400	$504,000
Concession / Food & Beverage	$0	$112,320	$116,640	$120,960	$129,600
Merch	$0	$9,360	$9,720	$10,080	$10,800
Memberships	$47,850	$58,800	$69,750	$80,700	$91,650
Sponsorships	$0	$23,000	$39,000	$55,000	$71,000
Total Revenue	**$47,850**	**$640,280**	**$688,710**	**$737,140**	**$807,050**

6.2 Cost of Goods Sold (COGS)

Assumptions

COGS consists of (1) value paid to the preforming artists (aside from the Susanville Symphany and others) (2) food and beverage costs, and (3) merchandise costs, and (5) transaction costs.

COGS Assumptions	% of Revenue
Cost of Performers (Ticketed Events)	50%
Cost of Food & Beverage	35%
Cost of Merch	50%
Transaction Costs (Credit Cards)	2.75%

Annual COGS include the following:

Annual Cost of Goods Sold	Year 1	Year 2	Year 3	Year 4	Year 5
Cost of Performers (Ticketed Events)	$0	$109,200	$113,400	$117,600	$126,000
Cost of Food & Beverage	$0	$39,312	$40,824	$42,336	$45,360
Cost of Merch	$0	$4,680	$4,860	$5,040	$5,400
Transaction Costs (Credit Cards)	$0	$15,358	$15,949	$16,540	$17,721
Total COGS	**$0**	**$168,550**	**$175,033**	**$181,516**	**$194,481**

6.3 Gross Profit

Gross Profit	Year 1	Year 2	Year 3	Year 4	Year 5
Revenue	$47,850	$640,280	$688,710	$737,140	$807,050
COGS	$0	$168,550	$175,033	$181,516	$194,481
Gross Profit	**$47,850**	**$471,730**	**$513,677**	**$555,624**	**$612,569**

6.4 Expenses

6.4.1 Staff Categories and Costs

We project total payroll taxes, social security, FICA, and benefits at 20% of total staff costs.

Staff Costs	Year 1	Year 2	Year 3	Year 4	Year 5
Salaried Staff					
General Manager	$0	$74,160	$76,385	$78,676	$81,037
Hourly Staff					
Concession	$0	$41,134	$42,368	$43,639	$44,948
Ushers	$0	$41,134	$42,368	$43,639	$44,948
Sound & Lighting	$0	$34,278	$35,307	$36,366	$37,457
Total Staffing Costs	$0	$190,707	$196,428	$202,321	$208,390
Staff Costs (with Benefits, Taxes, etc.)	**$0**	**$228,848**	**$235,713**	**$242,785**	**$250,068**

6.4.2 Operations

Operating Costs	Year 1	Year 2	Year 3	Year 4	Year 5
Rent	$18,000	$42,000	$45,360	$48,989	$52,908
Utilities (Gas, Electric, Water, Wireless, Phones)	$3,000	$18,000	$19,440	$20,995	$22,675
Pest Control	$1,800	$4,800	$5,184	$5,599	$6,047
Cleaning/Janitorial	$0	$6,000	$6,480	$6,998	$7,558
Supplies (Cleaning and Office)	$0	$2,400	$2,592	$2,799	$3,023
Accounting/Bookkeeping	$4,200	$6,000	$6,480	$6,998	$7,558
Marketing and SEO	$0	$18,000	$19,440	$20,995	$22,675
Advertising/Promotions	$0	$36,000	$38,880	$41,990	$45,350
Business Insurance	$3,000	$3,000	$3,240	$3,499	$3,779
Banking Fees	$600	$1,200	$1,296	$1,400	$1,512
Total OPEX	**$30,600**	**$137,400**	**$148,392**	**$160,263**	**$173,084**

6.4.3 Expense Summary

Expense Summary	Year 1	Year 2	Year 3	Year 4	Year 5
Staffing Costs	$0	$228,848	$235,713	$242,785	$250,068
Operating Costs	$30,600	$137,400	$148,392	$160,263	$173,084
Total Expenses	**$30,600**	**$366,248**	**$384,105**	**$403,048**	**$423,153**

6.5 5-Year Financial Forecast

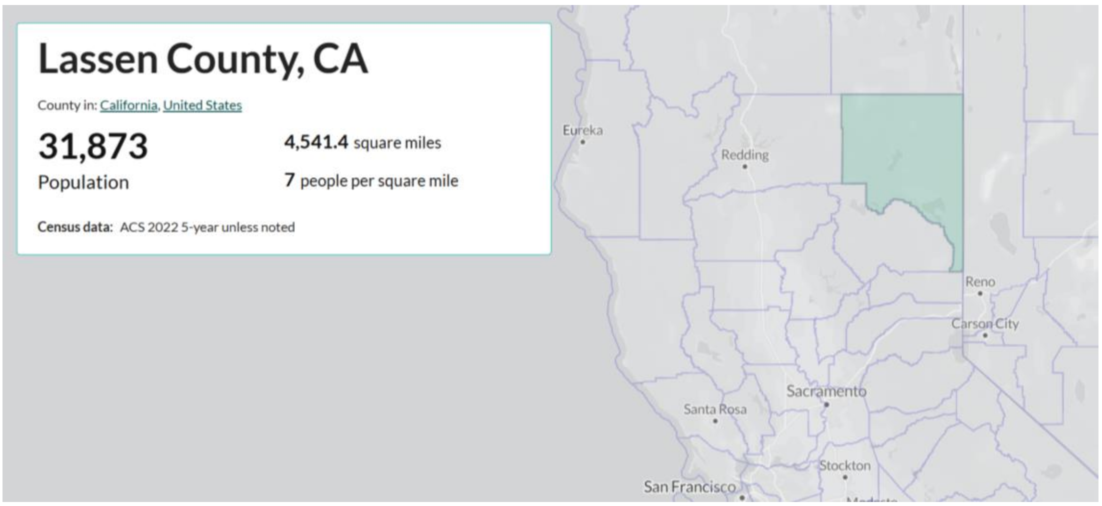
Financials – 5-Years	Year 1	Year 2	Year 3	Year 4	Year 5
Revenue	**$47,850**	**$640,280**	**$688,710**	**$737,140**	**$807,050**
Total Cost of Sales	$0	($168,550)	($175,033)	($181,516)	($194,481)
Gross Profit	**$47,850**	**$471,730**	**$513,677**	**$555,624**	**$612,569**
Operating Costs	($30,600)	($137,400)	($148,392)	($160,263)	($173,084)
Staffing	$0	($228,848)	($235,713)	($242,785)	($250,068)
Total Operations Costs	($30,600)	($366,248)	($384,105)	($403,048)	($423,153)
EBITDA	**$17,250**	**$105,482**	**$129,572**	**$152,576**	**$189,416**

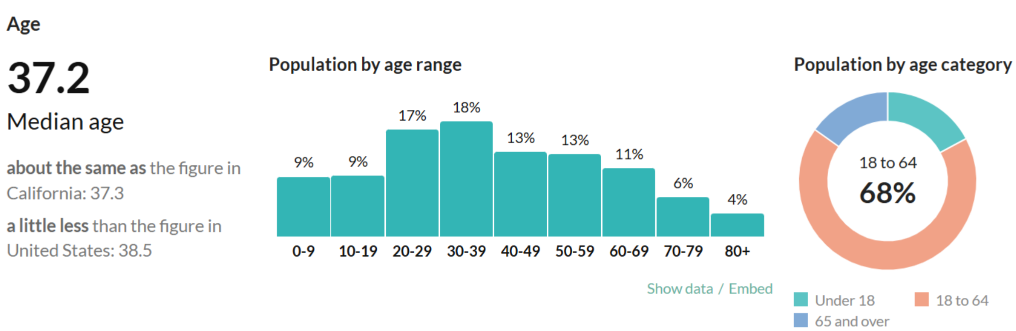
7. Appendix

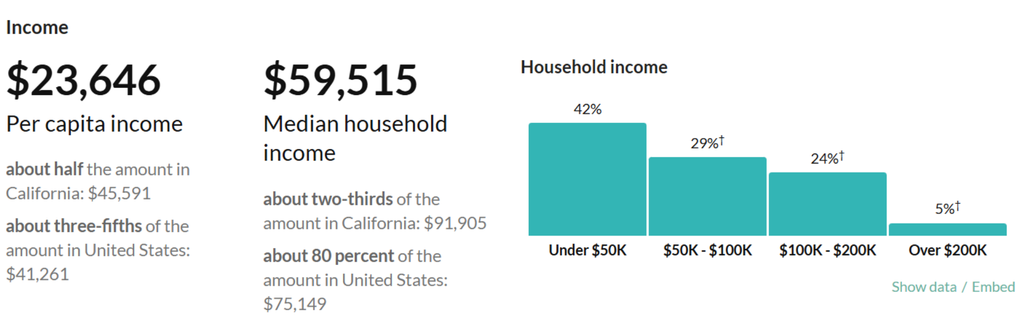
7.1 Location Analysis

7.1.1 Lassen County, CA[15]

Lassen County is located in the scenic northeastern corner of the state and covers an area approximately the size of Connecticut. This rural county sits at the confluence of the Sierra Nevada mountains, the volcanic Cascade Range, and the high elevation Great Basin desert. The area encourages camping, hiking, fishing, snowmobiling, snow shoeing and cross-country skiing. As of the 2022, the Lassen County population reached 31,873 and covered 4,541.4 square miles. Lassen County comprises the Susanville, California, micropolitan statistical area.



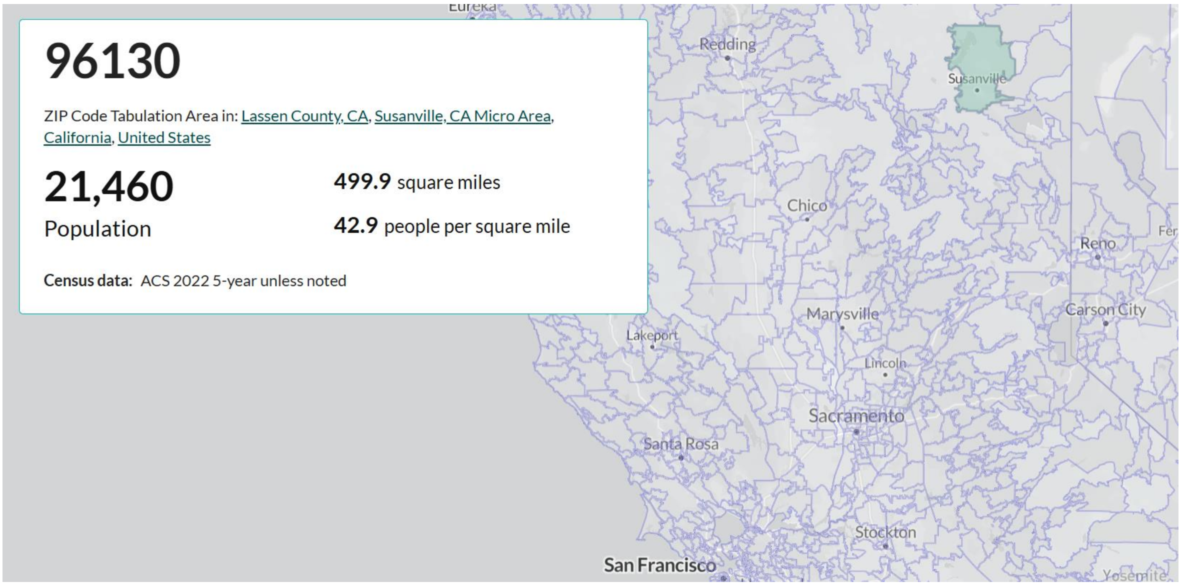




[15] https://censusreporter.org/profiles/05000US06035-lassen-county-ca/

7.1.2 Susanville, CA Micro Area / Zip Code: 96130[16]

The zip code 96130 covers close to 500 square miles within Lassen County, or approximately 22.36 miles by 22.36 miles. Within this range, 21,460 people reside as of 2022. The zip code includes urban centers such as Susanville with a population of 15,737; Johnstonville, with a population just under 1,000 and located 4.5 miles east-southeast of Susanville; Westwood, with a population of close to 1,500 and located 20 miles west-southwest of Susanville; and Janesville, with a population of 2,641 and located 11 miles from Susanville.



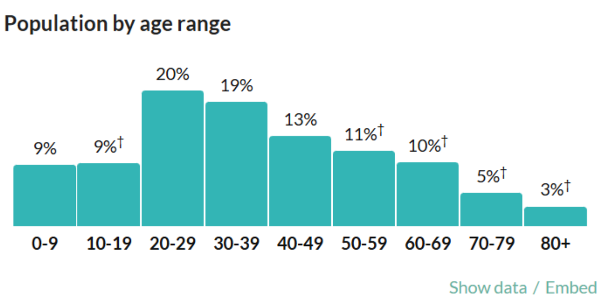
Age

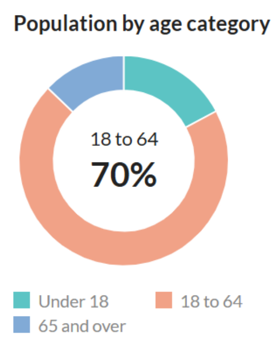
35

Median age

a little less than the figure in the Susanville, CA Micro Area: 37.2

a little less than the figure in California: 37.3





Income

$22,800

Per capita income

a little less than the amount in the Susanville, CA Micro Area: $23,646

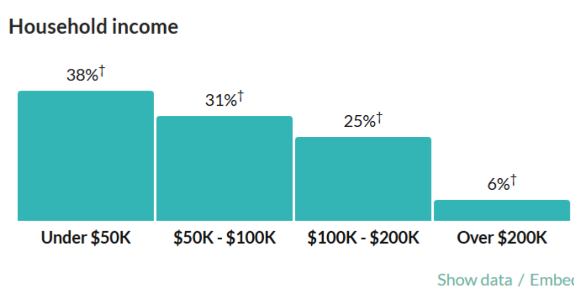
about half the amount in California: $45,591

$66,725

Median household income

about 10 percent higher than the amount in the Susanville, CA Micro Area: $59,515

about three-quarters of the amount in California: $91,905

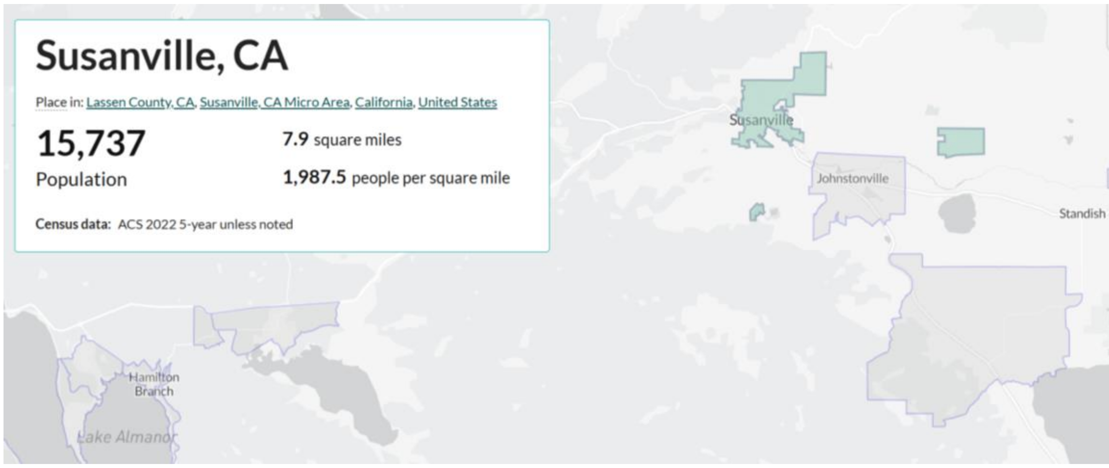


[16] https://censusreporter.org/profiles/31000US45000-susanville-ca-micro-area/

7.1.3 Susanville, CA[17]

Susanville, the county seat of Lassen County, serves as the recreational crossroads for the eastern part of the Shasta Cascade Region, with a variety of shops, restaurants, and lodging. The city sits in high desert country in remote northeast California. with an elevation of 4,186 feet (1,276 m). The city lies on the Susan River, at the eastern base of the Sierra Nevada, at the head of the Honey Lake Valley, and is 85 miles northwest of Reno, Nevada.

Of the current population, close to 3,500 are inmates at the local prisons. Such prisons employ roughly 1,700 Susanville residents.

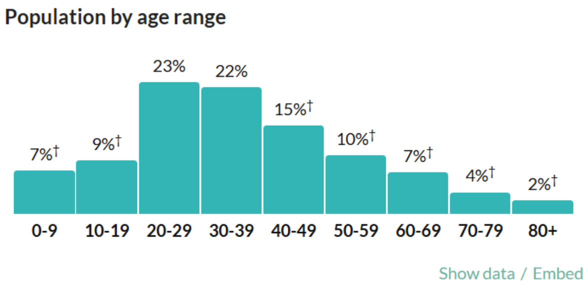


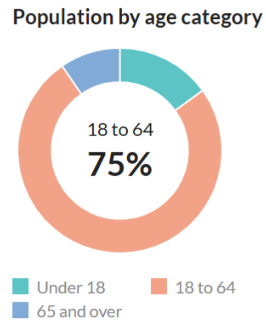
Age

33.7
Median age

about 90 percent of the figure in the Susanville, CA Micro Area: 37.2

about 90 percent of the figure in California: 37.3





Income

$17,912
Per capita income

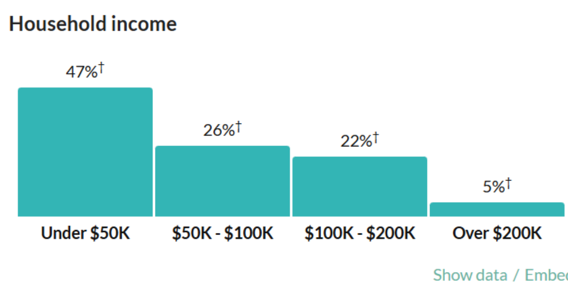
about three-quarters of the amount in the Susanville, CA Micro Area: $23,646

about two-fifths of the amount in California: $45,591

$52,997
±$5,894
Median household income

about 90 percent of the amount in the Susanville, CA Micro Area: $59,515 ±$3,551

about three-fifths of the amount in California: $91,905 ±$277



[17] https://censusreporter.org/profiles/16000US0677364-susanville-ca/

7.1.4 Janesville, CA[18]

Janesville is a census designated place (CDP) in Lassen County with a population of 2,641. There were 615 housing units at an average density of 46.6 per square miles and the average household size was 2.62. The area is 33.8 square miles with 78.1 people per square mile. Janesville is 11 miles southeast of Susanville.

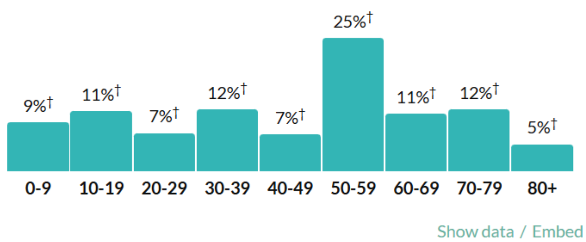
Age

50.7
Median age

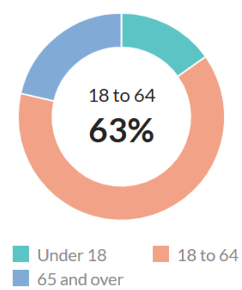
about 1.4 times the figure in the Susanville, CA Micro Area: 37.2

about 1.4 times the figure in California: 37.3

Population by age range



Population by age category



Income

$36,312
Per capita income

about 1.5 times the amount in the Susanville, CA Micro Area: $23,646

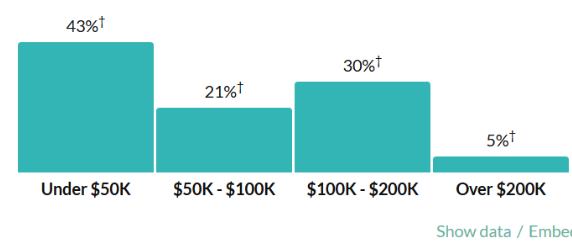
about 80 percent of the amount in California: $45,591

$64,180
Median household income

about 10 percent higher than the amount in the Susanville, CA Micro Area: $59,515

about two-thirds of the amount in California: $91,905

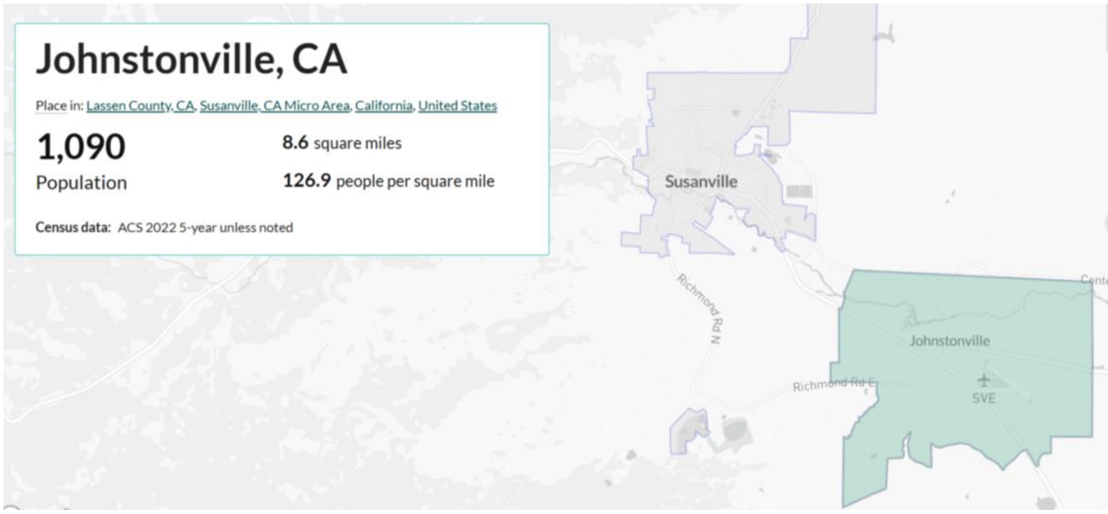
Household income



[18] https://censusreporter.org/profiles/16000US0637134-janesville-ca/

7.1.5 Johnstonville, CA[19]

Johnstonville is a census-designated place (CDP) in Lassen County with a population of 973 and a location that's 4.5 miles east-southeast of Susanville. Johnstonville has 370 households with an average size of 2.77 people, and a median age of 41.3 years. The area consist of 8.6 square miles with 126.9 people per square mile.



Age

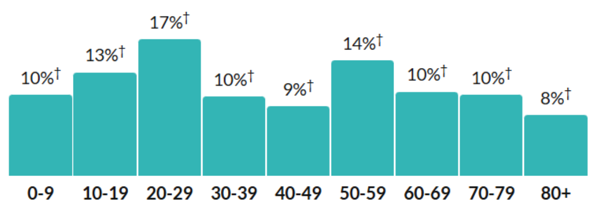
41.3

Median age

about 10 percent higher than the figure in the Susanville, CA Micro Area: 37.2

about 10 percent higher than the figure in California: 37.3

Population by age range



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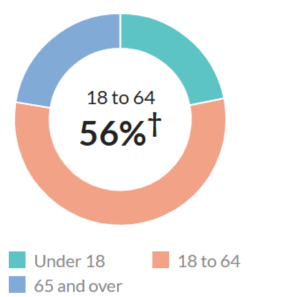
Population by age category



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Income

$37,749

Per capita income

about 1.5 times the amount in the Susanville, CA Micro Area: $23,646

about 80 percent of the amount in California: $45,591

$93,375

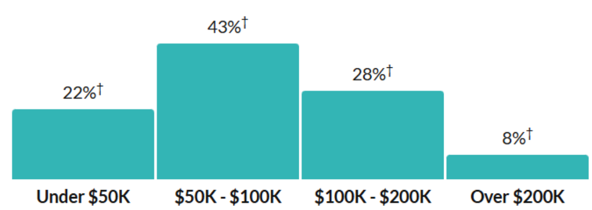
±$15,026

Median household income

about 1.5 times the amount in the Susanville, CA Micro Area: $59,515 ±$3,551

about the same as the amount in California: $91,905 ±$277

Household income



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[19] https://censusreporter.org/profiles/16000US0637484-johnstonville-ca/

Westwood, CA[20]

Westwood is a census-designated area in Lassen County with a population of 2,931 and a location that's 20 miles west-southwest of Susanville. Westwood as 1,011 households with an average size of 2.40 people, and a median age of 50.4 years. The area consist of 712.4 square miles with 3.4 people per square mile.

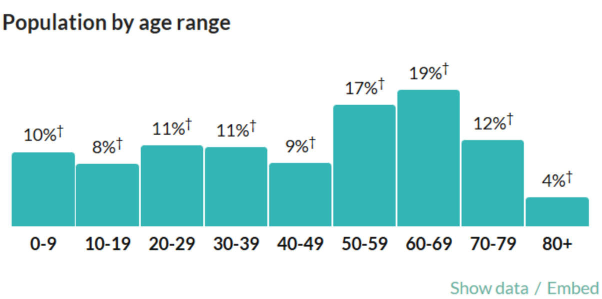
Age

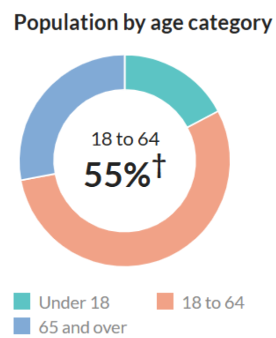
50.4

Median age

about 1.4 times the figure in Lassen County: 37.2

about 1.4 times the figure in California: 37.3





Income

$25,815

Per capita income

about 10 percent higher than the amount in Lassen County: $23,646

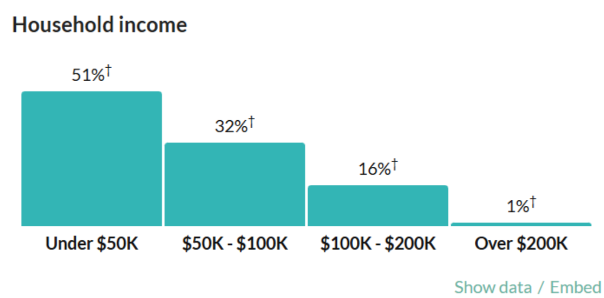
about three-fifths of the amount in California: $45,591

$49,306

Median household income

about 80 percent of the amount in Lassen County: $59,515

about half the amount in California: $91,905



[20] https://censusreporter.org/profiles/06000US0603593710-westwood-ccd-lassen-county-ca/

Honey Lake CCD, CA[21]

Honey Lake is a census-designated place in Lassen County with a population of 3,676 and a location that borders Susanville CCD to the south-east. Honey Lake has 882 households with an average size of 2.90 people, and a median age of 40.8 years. The area consist of 511 square miles with 7.2 people per square mile.

Age

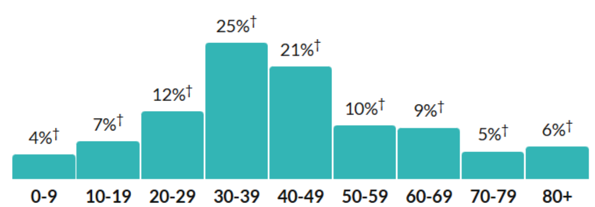
40.8

Median age

about 10 percent higher than the figure in Lassen County: 37.2

about 10 percent higher than the figure in California: 37.3

Population by age range



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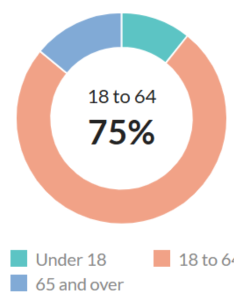
Population by age category



Income

$17,010

Per capita income

about three-quarters of the amount in Lassen County: $23,646

about two-fifths of the amount in California: $45,591

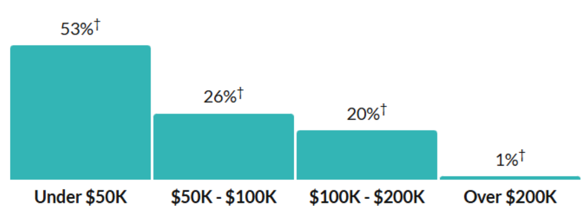
$47,302

Median household income

about 80 percent of the amount in Lassen County: $59,515

about half the amount in California: $91,905

Household income



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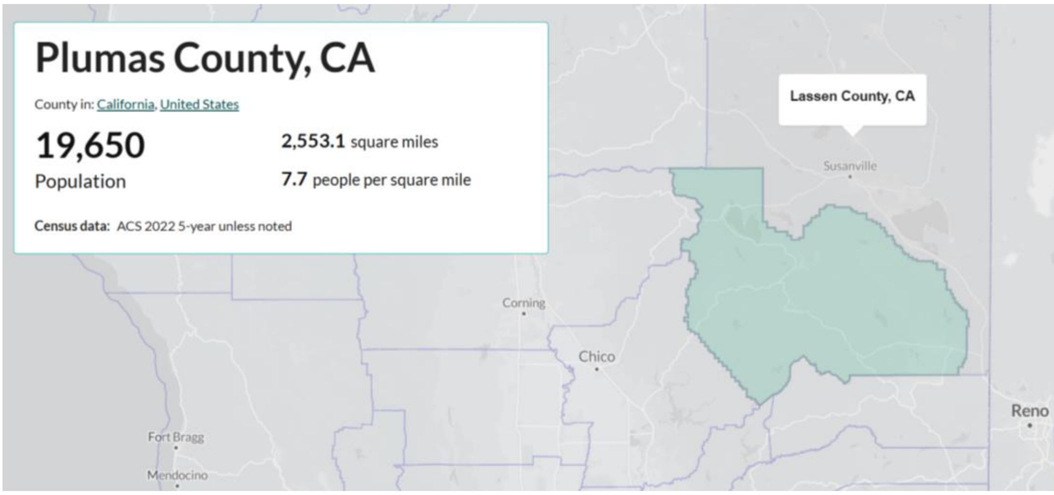
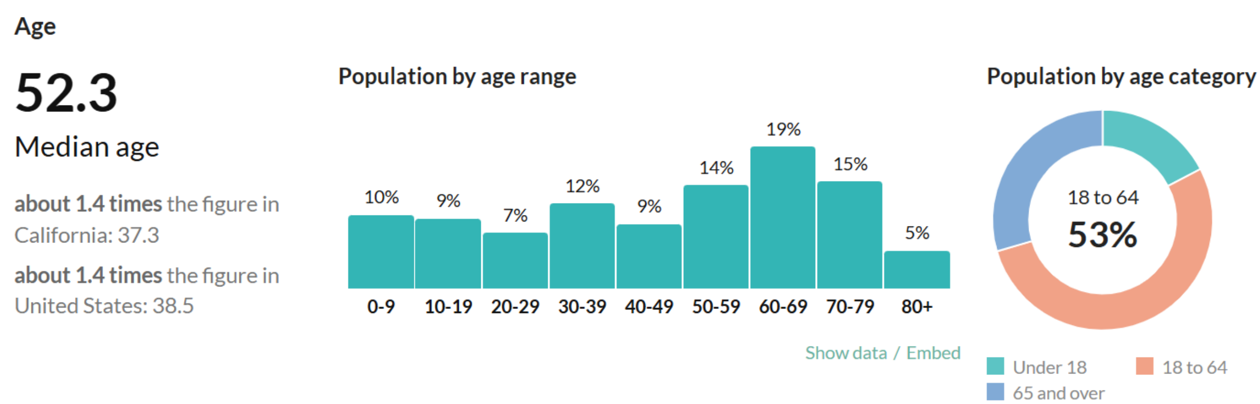
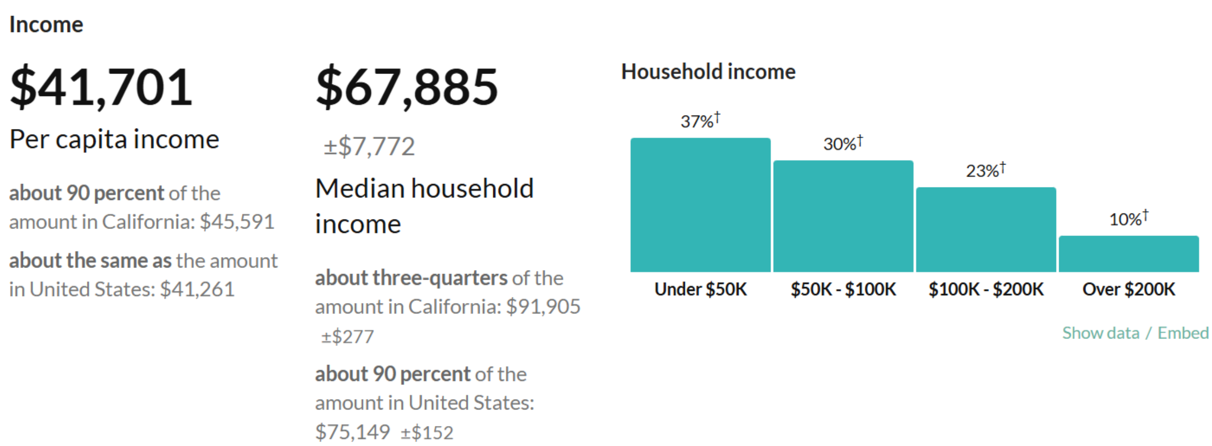
[21] https://censusreporter.org/profiles/06000US0603591320-honey-lake-ccd-lassen-county-ca/

7.1.6 Plumas County, CA[22]

Plumas County borders Lassen County directly south and is just a few miles south of Susanville. There are an estimated 8,104 households in Plumas Country with an average household size of 2.4 people. The area consist of 2,553 square miles with 7.7 people per square mile.







[22] https://censusreporter.org/profiles/05000US06063-plumas-county-ca/

AGENDA ITEM NO. 13.A
Discussion Item

SUSANVILLE CITY COUNCIL AGENDA ITEM

Submitted By: Heidi Whitlock, City Clerk

Action Date: March 5, 2025

SUBJECT: Department Reports

PRESENTED BY: Dan Newton, City Manager

SUMMARY: The City Manager's Report is designed for Department Heads to address the Council on a variety of topics, is needed. Also, for the Council to address any questions or comments regarding that Department Head.

FISCAL IMPACT: None.

ACTION REQUESTED: Information only.

ATTACHMENTS:

AGENDA ITEM NO. 14.A
Discussion Item

SUSANVILLE CITY COUNCIL AGENDA ITEM

Submitted By:	Heidi Whitlock, City Clerk
Action Date:	March 5, 2025
SUBJECT:	Future Council Items
PRESENTED BY:	Dan Newton, City Manager
SUMMARY:	Council may provide direction to staff to bring back items for discussion or action at a future meeting.
FISCAL IMPACT:	None.
ACTION REQUESTED:	Possible direction to staff.

ATTACHMENTS:
250305.Future.Items.List.pdf

LAST THREE MONTHS (12/04/2024 to current)

BUSINESS FROM THE FLOOR	
7/16/2024	Consider doing away with the Planning Commission and have the planning department handle the duties - IN PROGRESS
1/15/2025	Consider creation of advisory committee to assist with economic development efforts.
2/19/2025	Consider an upgrade to the city's livestreaming software/hardware and possible partnerships with other agencies.
Council requested - FUTURE COUNCIL ITEMS	
12/4/2024	Request to bring back discussion item regarding the HLVRA, its budget and request for additional funding
12/18/2024	Request to bring back discussion item regarding council chamber sound system
2/19/2025	Request to add three additional positions to the Public Works Department as well as a list of vacancies within that department
2/19/2025	Request to provide a report on the status of Susanville's fire hydrants due to the recent fires in Southern CA.
Completed List Items	
~~12/18/2024~~	~~Request to bring back LARP Agreement for review of new council members.~~