



**City of Suisun City  
California**

## **Required Supplementary Information**

(Budgetary Information of Major Funds and Pension Funding)





**CITY OF SUISUN CITY**

**Required Supplementary Information  
Budgetary Comparison Schedule, General Fund  
For Fiscal Year Ended June 30, 2005**

	<b>GENERAL FUND</b>			
	<u>Budgeted Amounts</u>		Actual	Variance with
	Original	Final		Final- Positive (Negative)
<b>Revenues:</b>				
<b>Taxes:</b>				
Property taxes	\$ 853,770	\$ 853,770	\$ 1,137,345	\$ 283,575
Sales taxes	869,220	869,220	914,679	45,459
Licenses and permits	1,177,710	1,177,710	1,363,143	185,433
Fines and forfeits	146,500	146,500	180,576	34,076
Intergovernmental revenue	1,835,220	1,835,220	2,181,631	346,411
Developer fees	-	-	10,000	10,000
Special assessments	-	-	-	-
Charges for services	1,313,820	1,313,820	1,455,942	142,122
Investment earnings	10,300	10,300	76,942	66,642
Reimbursements	631,720	631,720	502,528	(129,192)
Miscellaneous revenue	1,677,750	1,677,750	211,079	(1,466,671)
<b>Total Revenues</b>	<b>8,516,010</b>	<b>8,516,010</b>	<b>8,033,865</b>	<b>(482,145)</b>
<b>Expenditures</b>				
<b>Current:</b>				
General government	1,097,920	1,097,920	886,094	211,826
Public safety	4,215,180	4,215,180	4,179,401	35,779
Public works	374,780	374,780	366,524	8,256
Highways and streets	-	-	-	-
Building services	296,130	296,130	289,169	6,961
Culture and recreation	1,190,280	1,190,280	1,066,713	123,567
Community development	114,410	114,410	125,632	(11,222)
Intergovernmental	-	-	-	-
Tax increment pass-through	-	-	-	-
Capital outlay	-	-	-	-
Principal on long-term debt	-	-	-	-
Interest on long-term debt	-	-	-	-
<b>Total Expenditures</b>	<b>7,288,700</b>	<b>7,288,700</b>	<b>6,913,532</b>	<b>375,168</b>
Excess of Revenues Over (Under) Expenditures	1,227,310	1,227,310	1,120,334	(106,976)
<b>Other financing sources (uses):</b>				
Debt proceeds	-	-	-	-
Operating transfer in	268,070	268,070	90,651	177,419
Operating transfer out	(120,640)	(120,640)	(64,385)	56,255
<b>Total Other Financing Sources (Uses)</b>	<b>147,430</b>	<b>147,430</b>	<b>26,266</b>	<b>(121,164)</b>
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	1,374,740	1,374,740	1,146,600	(228,140)
Fund balances-beginning	2,346,560	2,346,560	2,346,560	-
Fund balances-ending	\$ 3,721,300	\$ 3,721,300	\$ 3,493,160	\$ (228,140)

continued  
next page

**CITY OF SUISUN CITY**

**Required Supplementary Information  
Budgetary Comparison Schedule, Local Transportation Fund  
For Fiscal Year Ended June 30, 2005**

	<b>LOCAL TRANSPORTATION FUND</b>			
	<u>Budgeted Amounts</u>		Actual	Variance with Final- Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Taxes:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-
Licenses and permits	-	-	-	-
Fines and forfeits	-	-	-	-
Intergovernmental revenue	3,364,690	3,364,690	2,732,558	(632,132)
Developer fees	1,929,810	1,929,810	1,751,517	(178,293)
Special assessments	-	-	-	-
Charges for services	-	-	-	-
Investment earnings	-	-	-	-
Reimbursements	108,000	108,000	3,060	(104,940)
Miscellaneous revenue	-	-	-	-
<b>Total Revenues</b>	<b>5,402,500</b>	<b>5,402,500</b>	<b>4,487,135</b>	<b>(915,365)</b>
<b>Expenditures</b>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Highways and streets	-	-	-	-
Building services	-	-	-	-
Culture and recreation	-	-	-	-
Community development	-	-	-	-
Intergovernmental	-	-	-	-
Tax increment pass-through	-	-	-	-
Capital outlay	6,635,500	6,635,500	4,687,192	1,948,308
Principal on long-term debt	-	-	-	-
Interest on long-term debt	-	-	-	-
<b>Total Expenditures</b>	<b>6,635,500</b>	<b>6,635,500</b>	<b>4,687,192</b>	<b>1,948,308</b>
Excess of Revenues Over (Under) Expenditures	(1,233,000)	(1,233,000)	(200,057)	1,032,943
<b>Other financing sources (uses):</b>				
Debt proceeds	-	-	-	-
Operating transfer in	1,332,000	1,332,000	114,992	(1,217,008)
Operating transfer out	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>1,332,000</b>	<b>1,332,000</b>	<b>114,992</b>	<b>(1,217,008)</b>
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	99,000	99,000	(85,065)	(184,065)
Fund balances-beginning	136,153	136,153	136,153	-
<b>Fund balances-ending</b>	<b>\$ 235,153</b>	<b>\$ 235,153</b>	<b>\$ 51,088</b>	<b>(184,065)</b>

continued  
next page

**CITY OF SUISUN CITY**

**Required Supplementary Information  
Budgetary Comparison Schedule, Housing Authority Choice Vouchers  
For Fiscal Year Ended June 30, 2005**

	<b>HOUSING AUTHORITY CHOICE VOUCHERS</b>			
	<u>Budgeted Amounts</u>			Variance with
	Original	Final	Actual	Final- Positive (Negative)
<b>Revenues:</b>				
Taxes:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-
Licenses and permits	-	-	-	-
Fines and forfeits	-	-	-	-
Intergovernmental revenue	2,956,980	2,956,980	3,167,146	210,166
Developer fees	-	-	-	-
Special assessments	-	-	-	-
Charges for services	-	-	-	-
Investment earnings	-	-	5,783	5,783
Reimbursements	-	-	-	-
Miscellaneous revenue	7,650	7,650	17,771	10,121
<b>Total Revenues</b>	<b>2,964,630</b>	<b>2,964,630</b>	<b>3,190,700</b>	<b>226,070</b>
<b>Expenditures</b>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Highways and streets	-	-	-	-
Building services	-	-	-	-
Culture and recreation	-	-	-	-
Community development	2,949,300	2,949,300	3,082,602	(133,302)
Intergovernmental	-	-	-	-
Tax increment pass-through	-	-	-	-
Capital outlay	-	-	-	-
Principal on long-term debt	-	-	-	-
Interest on long-term debt	-	-	-	-
<b>Total Expenditures</b>	<b>2,949,300</b>	<b>2,949,300</b>	<b>3,082,602</b>	<b>(133,302)</b>
Excess of Revenues Over (Under) Expenditures	15,330	15,330	108,099	92,769
<b>Other financing sources (uses):</b>				
Debt proceeds	-	-	-	-
Operating transfer in	-	-	-	-
Operating transfer out	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	15,330	15,330	108,099	92,769
Fund balances-beginning	259,177	259,177	259,177	-
Fund balances-ending	\$ 274,507	\$ 274,507	\$ 367,276	\$ 92,769

continued  
next page

**CITY OF SUISUN CITY**

**Required Supplementary Information  
Budgetary Comparison Schedule, RDA Housing Set-Aside Fund  
For Fiscal Year Ended June 30, 2005**

	<b>RDA HOUSING SET-ASIDE FUND</b>			
	<u>Budgeted Amounts</u>			Variance with
	Original	Final	Actual	Final- Positive (Negative)
<b>Revenues:</b>				
Taxes:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-
Licenses and permits	-	-	-	-
Fines and forfeits	-	-	-	-
Intergovernmental revenue	-	-	-	-
Developer fees	-	-	-	-
Special assessments	-	-	-	-
Charges for services	-	-	-	-
Investment earnings	480	480	162,186	161,706
Reimbursements	-	-	-	-
Miscellaneous revenue	372,340	372,340	359,259	(13,081)
<b>Total Revenues</b>	<b>372,820</b>	<b>372,820</b>	<b>521,445</b>	<b>148,625</b>
<b>Expenditures</b>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Highways and streets	-	-	-	-
Building services	-	-	-	-
Culture and recreation	-	-	-	-
Community development	577,340	577,340	465,589	111,751
Intergovernmental	-	-	-	-
Tax increment pass-through	-	-	-	-
Capital outlay	200,000	200,000	12,896	187,104
Principal on long-term debt	-	-	-	-
Interest on long-term debt	-	-	-	-
<b>Total Expenditures</b>	<b>777,340</b>	<b>777,340</b>	<b>478,485</b>	<b>298,855</b>
Excess of Revenues Over (Under) Expenditures	<u>(404,520)</u>	<u>(404,520)</u>	<u>42,960</u>	<u>447,480</u>
<b>Other financing sources (uses):</b>				
Debt proceeds	-	-	-	-
Operating transfer in	4,232,450	4,232,450	2,465,754	(1,766,696)
Operating transfer out	(2,617,490)	(2,617,490)	(626,611)	1,990,879
<b>Total Other Financing Sources (Uses)</b>	<b>1,614,960</b>	<b>1,614,960</b>	<b>1,839,143</b>	<b>224,183</b>
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	1,210,440	1,210,440	1,882,103	671,663
Fund balances-beginning	<u>6,707,657</u>	<u>6,707,657</u>	<u>6,707,657</u>	-
Fund balances-ending	<u>\$ 7,918,097</u>	<u>\$ 7,918,097</u>	<u>\$ 8,589,760</u>	<u>\$ 671,663</u>

**CITY OF SUISUN CITY**

**Required Supplementary Information - PERS**  
**Schedule of Funding Progress - Unaudited**

<b><u>Miscellaneous Plan</u></b>						
Actuarial Valuation Date	Entry Age Normal Accrual Liability (a)	Actuarial Value of Assets (b)	Unfunded Liability (a)-(b)	Funded Ratio (b)/(a)	Covered Payroll (c)	Unfunded % of Covered Payroll [(a - (b))/(c)]
6/30/03	2,596,966,545	2,372,879,034	224,087,511	91.4%	725,020,458	30.9%
6/30/04	2,746,095,668	2,460,944,656	285,151,012	89.6%	743,691,970	38.3%

<b><u>Safety- Police Plan</u></b>						
Actuarial Valuation Date	Entry Age Normal Accrual Liability (a)	Actuarial Value of Assets (b)	Unfunded Liability (a)-(b)	Funded Ratio (b)/(a)	Covered Payroll (c)	Unfunded % of Covered Payroll [(a - (b))/(c)]
6/30/03	4,270,573,982	3,577,742,166	692,831,816	83.8%	476,089,674	145.5%
6/30/04	5,383,921,942	4,424,586,846	959,335,096	82.2%	575,296,434	166.8%

<b><u>Safety- Fire Plan</u></b>						
Actuarial Valuation Date	Entry Age Normal Accrual Liability (a)	Actuarial Value of Assets (b)	Unfunded Liability (a)-(b)	Funded Ratio (b)/(a)	Covered Payroll (c)	Unfunded % of Covered Payroll [(a - (b))/(c)]
6/30/03	81,165,289	75,695,835	5,469,454	93.3%	24,568,874	22.3%
6/30/04	78,992,753	72,447,509	6,545,244	91.7%	26,179,185	25.0%

The actuarial value of assets, liabilities and covered payroll are obtained from the City of Suisun City's annual actuarial reports as of June 30, 2004. Since the plan had less than 100 active members in at least one valuation since June 30, 2003, it is required to participate in a risk pool. The schedule of Funding Progress above shows the recent history of the entire Risk Pool's actuarial value assets, accrued liability, their relationship, and the relationship of the unfunded liability to payroll.

