

# BUDGET SUMMARY

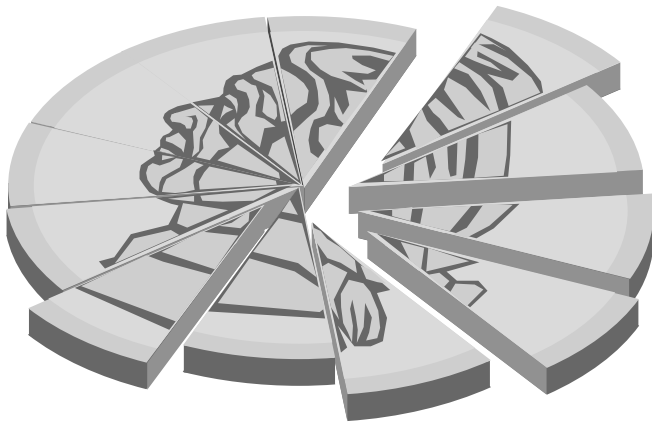
The accounts of the City are organized on the basis of fund accounting. The following schedule summarizes the final FY 2006-07 budget by groups of major funds. Fund accounting is central to governmental budgeting, with each fund representing a self-balancing set of revenue, expenditure, and transfer accounts. Certain funds have varying levels of restrictions, imposed either by legal requirements or policy choices, and as such, it can be helpful to see a broad overview of the City's finances showing summaries of different funds.

The attached schedule shows major categories of revenues, expenditures, and transfers within each fund group. The following section of this document includes another view of this information by showing starting fund balance estimates, gross revenue, budgeted expenditures, transfers and estimated year-end fund balances for each fund.

The fund groups shown include seven basic types:

- General
- Special Revenue
- Capital Projects
- Debt Service
- Proprietary
- Redevelopment Agency
- Fiduciary

The first three fund types listed above comprise the majority of the day-to-day operating activities of the City. The remaining fund types are more specialized funds, and typically account for one-time and/or specific activities rather than ongoing and recurring services. Brief descriptions of each fund type follow.



### **General Fund**

The General Fund is the primary revenue source and operating fund for most services cities typically offer. These include public safety (police and fire), street maintenance, parks and recreation, neighborhood and community services, etc. In addition, the City Council, City Manager's Office, Finance and City Attorney budgets are predominantly funded by the General Fund. These activities are financed through general tax dollars from sales and property taxes, motor vehicle-in-lieu fees, the municipal service tax, and by revenues generated from permits, fees and investment earnings.

### **Special Revenue Funds**

Special revenue funds account for activities funded by special purpose revenues, that is, revenues that are legally restricted to expenditure for a specific purpose. Many of these funds have grant-based revenues, which may only be spent under specific guidelines. Most of the federal, state and county grants the city administers are included in this category. The city maintains seventeen special revenue funds.

### **Capital Projects Funds**

These are the Capital Improvement Projects (CIP) funds. They are used to account for financial resources to be used for the acquisition or construction of

major capital facilities (other than those financed by proprietary funds), i.e. the development of a new neighborhood park, or a police station. The city maintains ten Capital Projects Funds.

***Debt Service Funds***

Funds for debt service track revenues and expenditures related to repayment of principal and interest costs associated with borrowing money for long-term obligations. The reader can find a separate debt service schedule in section 16 of this budget that provides detail on all outstanding debt owed by the City.

***Proprietary Funds***

These funds account for city activities, which operate as public enterprises. Revenues come from fees charged to programs, customers or other department users. Enterprise funds, which provide for sewer, water and garbage services are proprietary funds. So are internal service funds which fund programs that provide services to other city departments, such as, information technology (computers) or building maintenance. Proprietary revenue fees and charges are generally established at a level that will recover the costs to provide that service for the current fiscal year.

The city maintains five Enterprise Funds, which represent separate business activities of the city:

Water: The city provides water services to its citizens and commercial entities.

Sanitation: The city provides sanitation services to its citizens and commercial entities.

Sewer Services: The city's sewers protect public health and preserve water quality through the collection, treatment and disposal of the community's wastewater and wastewater solids.

Storm Sewer: The city provides storm sewer and drainage services to its citizens and commercial entities.

Public Transit: The city provides public transportation services to its citizens.

Internal Service Funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the city, or to other governments, on a cost-reimbursement basis. The city maintains three Internal Service Funds.

***Redevelopment Agency Funds***

This fund category accounts for the activities of the Davis Redevelopment Agency. Funding for redevelopment is derived from incremental property tax revenue and is used for redevelopment and revitalization of designated areas of the City of Davis. The downtown core area is one area, the Auto Mall is another.

***Fiduciary Fund Types***

Trust and Agency Funds are used to account for assets held by the city as an agent or trustee for individuals, private organizations, other governments and/or other funds. These include Agency and Expendable Trust Funds. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. The city maintains four Agency Funds. Expendable trust funds are accounted for in the same manner as governmental funds. The city maintains two Expendable Trust Funds.

Budget Summary



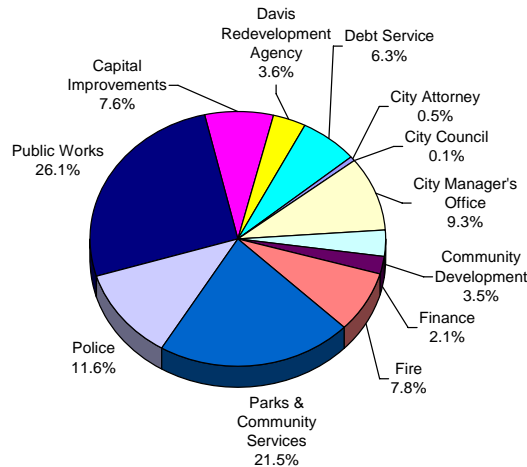
**Summary of All Funds**

	General Fund	Special Revenue Funds	Capital Project Funds	Debt Service Funds	Proprietary Funds	RDA Funds	Fudiciary Funds	All Funds Total
<b>Fund Balance - 6/30/06(Est)</b>	\$ 7,652,007	\$ 7,936,848	\$ 21,226,690	\$ 335,474	\$ 19,454,730	\$ 6,500,956	\$ 9,171,692	\$ 72,278,397
<b>Revenues</b>								
Property Tax	13,498,903					9,265,360		22,764,263
Sales & Use Tax	9,165,900							9,165,900
Other Taxes	5,120,586	4,427,583						9,548,169
Intergovernmental	993,722	12,433,595	5,504		3,278,131	46,000		16,756,952
Charges for Service	4,044,210	3,586,045			28,060,260			35,690,515
Fines & Forfeitures	1,510,570							1,510,570
Use of Money & Property	207,570	130,096	356,608	4,432	615,722	475,981	67,489	1,857,898
All Other Revenue	1,646,370	119,898	1,930,000		14,057,567	1,000	3,103,555	20,858,390
<b>Total Revenues</b>	<b>36,187,831</b>	<b>20,697,217</b>	<b>2,292,112</b>	<b>4,432</b>	<b>46,011,680</b>	<b>9,788,341</b>	<b>3,171,044</b>	<b>118,152,657</b>
Operating Transfers/Adj In								0
<b>Total Available Resources</b>	<b>36,187,831</b>	<b>20,697,217</b>	<b>2,292,112</b>	<b>4,432</b>	<b>46,011,680</b>	<b>9,788,341</b>	<b>3,171,044</b>	<b>118,152,657</b>
<b>Expenditures</b>								
City Attorney	427,967				150,000			577,967
City Council	121,594							121,594
City Manager's Office	2,214,194				8,504,400	114,119		10,832,713
Community Development	1,640,718	2,319,917	72,490			82,084		4,115,209
Finance	1,785,881	61,837	76,719		420,385		70,000	2,414,822
Fire	7,486,746	1,379,941			184,255			9,050,942
Parks & Community Services	10,348,120	10,359,772			4,259,834			24,967,726
Police	12,261,160	1,196,405						13,457,565
Public Works	1,387,931	3,293,727			25,768,043			30,449,701
Capital Improvements	211,110	2,669,596	1,350,766		4,542,645	55,119		8,829,236
Davis Redevelopment Agency						4,165,877		4,165,877
Debt Service	205,659	278,906	35,600		1,985,215	1,549,165	3,259,216	7,313,761
<b>Total Expenditures</b>	<b>38,091,080</b>	<b>21,560,101</b>	<b>1,535,575</b>	<b>0</b>	<b>45,814,777</b>	<b>5,966,364</b>	<b>3,329,216</b>	<b>116,297,113</b>
Operating Transfers/Adj Out	(400,000)		36,476		380,000		(416,476)	(400,000)
<b>Total Use of Resources</b>	<b>37,691,080</b>	<b>21,560,101</b>	<b>1,572,051</b>	<b>0</b>	<b>46,194,777</b>	<b>5,966,364</b>	<b>2,912,740</b>	<b>115,897,113</b>
<b>Fund Balance - 6/30/07(Est)</b>	<b>\$ 6,148,758</b>	<b>\$ 7,073,964</b>	<b>\$ 21,946,751</b>	<b>\$ 339,906</b>	<b>\$ 19,271,633</b>	<b>\$ 10,322,933</b>	<b>\$ 9,429,996</b>	<b>\$ 74,533,941</b>



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**SUMMARY OF EXPENDITURES BY DEPARTMENT**  
**ALL FUNDS**

	Actual FY 2003-04	Actual FY 2004-05	Adjusted Budget FY 2005-06	Final Budget FY 2006-07
<b>Expenditures</b>				
City Attorney	631,856	470,247	461,188	577,967
City Council	115,393	108,445	112,722	121,594
City Manager's Office	8,986,546	9,627,637	10,538,492	10,832,713
Community Development	2,984,288	3,605,240	4,125,283	4,115,209
Finance	1,721,324	1,967,065	2,251,331	2,414,822
Fire	6,693,845	7,010,620	7,921,471	9,050,942
Parks & Community Services	23,003,125	23,248,978	24,502,757	24,967,726
Police	10,324,646	12,136,522	12,484,990	13,457,565
Public Works	29,135,315	26,920,167	29,209,557	30,449,701
Capital Improvements	8,453,207	11,497,221	17,433,466	8,829,236
Davis Redevelopment Agency	18,459,418	3,070,856	7,301,352	4,165,877
Debt Service	2,231,644	5,682,941	2,680,413	7,313,761
<b>Subtotal Expenditures:</b>	<b>\$ 112,740,607</b>	<b>\$ 105,345,939</b>	<b>\$ 119,023,022</b>	<b>\$ 116,297,113</b>
Non Departmental Adjustments	0	0	(270,000)	(400,000)
<b>Total Expenditures:</b>	<b>\$ 112,740,607</b>	<b>\$ 105,345,939</b>	<b>\$ 118,753,022</b>	<b>\$ 115,897,113</b>





**FINAL BUDGET 2006-2007**  
**SUMMARY OF FUND BALANCES, REVENUES,**  
**AND EXPENDITURES/ENCUMBRANCES BY FUND**

FUND NO	TITLE	AVAILABLE UNRESERVED FUND BALANCE July 1, 2005	--- FY 2005-06 ADJUSTED BUDGET --- REVENUES	EXPENDITURES	ADJUSTMENTS AND TRANSFERS	ESTIMATED UNRESERVED FUND BALANCE June 30, 2006
001	GENERAL FUND-UNRESERVED	9,603,544	27,881,829	29,692,261		7,793,112
001	GENERAL FUND-FEES AND CHARGES	0	6,785,587	6,074,280		711,307
001	GENERAL FUND-GRNTS & DESIG REV	0	847,887	843,387		4,500
SUBTOTAL GENERAL FUND		9,603,544	35,515,303	36,609,928	0	8,508,919
	POSITION SAVINGS/ADJUSTMENTS	0	0	(270,000)		270,000
	RELEASE OF ENCUMBRANCE ESTIMATE	0	0	0	747,420	747,420
	AUDIT ADJUSTMENTS/ACCOUNT TRANSFERS	0	0	0	(1,874,332) <sup>4-8</sup>	(1,874,332)
	MONEY HELD IN RESERVE (PERS/ERAF)	(1,035,000)	0	0	1,035,000 <sup>3</sup>	0
TOTAL GENERAL FUND		8,568,544	35,515,303	36,339,928	(91,912)	7,652,007
007	UNALLOC INVESTMENT ERNGS	0	6,307	29,228		(22,921)
			21.55%			
SPECIAL REVENUE FUNDS						
109	GAS TAX 2105	180,934	399,002	512,578		67,358
110	GAS TAX 2106	82,479	276,228	354,020		4,687
111	GAS TAX 2107	60,892	529,612	611,701		(21,197)
112	GAS TAX 2107.5	5,069	7,884	6,750		6,203
114	TRAFFIC SAFETY	283,314	1,270,709	1,698,757	144,734 <sup>6</sup>	0
115	TDA NON-TRANSIT USE	(348,515)	1,433,399	1,216,307	17,471 <sup>7</sup>	(113,952)
135	OPEN SPACE FUND	2,285,637	627,295	1,573,965		1,338,967
140	PARKS MAINTENANCE TAX	0	1,316,000	1,312,200		3,800
150	CABLE TV	605,572	443,323	468,010		580,885
155	PUBLIC SAFETY	731,372	2,237,021	2,299,388	(57,300) <sup>5</sup>	611,705
160	HOUSING IN-LIEU	1,161,726	30,365	0		1,192,091
165	MUNICIPAL ARTS	154,496	27,364	0		181,860
170	CHILD CARE	59,134	7,416,776	7,364,023		111,887
190	AGRICULTURE LAND ACQUISITION	1,235,469	20,684	420,000		836,153
195	BUILDING FEES/PERMITS	0	0	0	781,406 <sup>8</sup>	781,406
200	CONSTRUCTION TAX	1,738,341	1,439,340	2,416,465		761,216
205	SUBDIVISION IN-LIEU PARK FEES	300,404	16,078	149,814		166,668
208	IN-LIEU OF PARKING PAYMENTS	317,745	15,355	0		333,100
210	FEDERAL/STATE HIGHWAY GRANTS	1,223,366	530,000	270,000		1,483,366
215	HUD/CDBG	(359,321)	934,187	1,330,955		(756,089)
216	OPERATIONAL GRANTS FUND	238,276	1,473,891	1,322,512		389,655
TOTAL SPECIAL REVENUE FUNDS		9,956,390	20,444,513	23,327,445	886,311	7,959,769

**FINAL BUDGET 2006-2007**  
**SUMMARY OF FUND BALANCES, REVENUES,**  
**AND EXPENDITURES/ENCUMBRANCES BY FUND**

FUND NO	TITLE	ESTIMATED	--- FY 2006-07 BUDGET ---			ESTIMATED
		UNRESERVED FUND BALANCE June 30, 2006	REVENUES	EXPENDITURES	ADJUSTMENTS AND TRANSFERS	UNRESERVED FUND BALANCE June 30, 2007
001	GENERAL FUND-UNRESERVED	7,793,112	31,790,232	33,693,481		5,889,863
001	GENERAL FUND-FEES AND CHARGES	711,307	4,118,853	4,118,853		711,307
001	GENERAL FUND-GRNTS & DESIG REV	4,500	278,746	278,746		4,500
SUBTOTAL GENERAL FUND		8,508,919	36,187,831	38,091,080	0	6,605,670
	POSITION SAVINGS/ADJUSTMENTS	270,000	0	(400,000)		670,000
	RELEASE OF ENCUMBRANCE ESTIMATE	747,420	0	0		747,420
	AUDIT ADJUSTMENTS/ACCOUNT TRANSFERS	(1,874,332)	0	0		(1,874,332)
	MONEY HELD IN RESERVE (PERS/ERAF)	0	0	0		0
TOTAL GENERAL FUND		7,652,007	36,187,831	37,691,080	0	6,148,758
007	UNALLOC INVESTMENT ERNGS	(22,921)	6,307	5,373		(21,987)
			16.99%			
SPECIAL REVENUE FUNDS						
109	GAS TAX 2105	67,358	398,955	453,114		13,199
110	GAS TAX 2106	4,687	276,203	277,890		3,000
111	GAS TAX 2107	(21,197)	529,577	508,380		0
112	GAS TAX 2107.5	6,203	7,884	14,087		0
114	TRAFFIC SAFETY	0	0	0		0
115	TDA NON-TRANSIT USE	(113,952)	1,168,307	1,054,355		0
135	OPEN SPACE FUND	1,338,967	632,695	215,210		1,756,452
140	PARKS MAINTENANCE TAX	3,800	1,316,000	1,319,800		0
150	CABLE TV	580,885	481,323	503,785		558,423
155	PUBLIC SAFETY	611,705	2,309,500	2,632,810		288,395
160	HOUSING IN-LIEU	1,192,091	58,365	0		1,250,456
165	MUNICIPAL ARTS	181,860	2,364	0		184,224
170	CHILD CARE	111,887	7,206,628	7,190,967		127,548
190	AGRICULTURE LAND ACQUISITION	836,153	20,684	20,000		836,837
195	BUILDING FEES/PERMITS	781,406	1,652,900	2,203,044		231,262
200	CONSTRUCTION TAX	761,216	1,727,326	2,698,969		(210,427)
205	SUBDIVISION IN-LIEU PARK FEES	166,668	41,078	152,051		55,695
208	IN-LIEU OF PARKING PAYMENTS	333,100	50,355	0		383,455
210	FEDERAL/STATE HIGHWAY GRANTS	1,483,366	1,190,000	800,000		1,873,366
215	HUD/CDBG	(756,089)	837,189	837,189		(756,089)
216	OPERATIONAL GRANTS FUND	389,655	783,577	673,077		500,155
TOTAL SPECIAL REVENUE FUNDS		7,959,769	20,690,910	21,554,728	0	7,095,951

**FINAL BUDGET 2006-2007**  
**SUMMARY OF FUND BALANCES, REVENUES,**  
**AND EXPENDITURES/ENCUMBRANCES BY FUND**

FUND NO	TITLE	AVAILABLE	--- FY 2005-06 ADJUSTED BUDGET ---			ESTIMATED
		UNRESERVED FUND BALANCE July 1, 2005	REVENUES	EXPENDITURES	ADJUSTMENTS AND TRANSFERS	UNRESERVED FUND BALANCE June 30, 2006
<b>DEBT SERVICE/SPECIAL ASSMT FUNDS</b>						
337	PUBLIC FACIL FINANCING AUTHORITY	4,820,852	1,150,429	1,151,038	(138,669)	4,681,574
338	MACE RANCH MELLO ROOS BOND	3,652,566	1,626,092	1,714,369	0	3,564,289
339	ABAG CERTIFICATE OF PARTICIPATN	331,042	4,432	0		335,474
353	OXFORD CIRCLE ASSMT DIST	42,052	591	0		42,643
358	UNIV RESEARCH PARK ASSMT DIST	367,478	183,538	180,015		371,001
361	PARKING ASSMT DIST #3	473,010	208,403	205,493		475,920
363	DAVIS PUBLIC FACILITIES	1,113	591	0		1,704
<b>TOTAL DEBT SVC/SPEC ASSMT FNDS</b>		<b>9,688,113</b>	<b>3,174,076</b>	<b>3,250,915</b>	<b>(138,669)</b>	<b>9,472,605</b>
<b>CAPITAL PROJECT FUNDS</b>						
456	DAVIS RESEARCH PARK ASSESSMNT DISTRICT IMPROVEMENT	669,662	11,229	0		680,891
460	ARLINGTON BLVD BENEFIT AREA	320,209	5,319	0		325,528
465	CAPITAL GRANTS FUND	(394,993)	0	73,353		(468,346)
468	DAVIS LAND ACQUISITION FUND	1,324,275 <sup>1</sup>	10,047	0	0	1,334,322
470	PUBLIC FACIL FINANCING AUTHORITY	(468,208)	33,981	165,581	138,669	(461,139)
471	MACE RANCH MELLO ROOS BOND	13,427	0	0	0	13,427
475	DEVELOPMENT DEFERRED IMPROV DEVELOPMENT IMPACT FEES	2,034,029 <sup>1</sup>	351,934	73,493		2,312,470
	ROADWAY	9,416,575	750,000	1,212,202		8,954,373
	WATER	9,921	165,000	0	(174,921)	0
	DRAINAGE	0	50,000	0	(50,000)	0
	SEWER	0	165,000	0	(165,000)	0
	CORE AREA	0	0	0		0
	PARK & RECREATION	4,383,508	400,000	1,512,635		3,270,873
	PUBLIC SAFETY	1,289,350	130,000	0		1,419,350
	GENERAL FACILITIES	2,242,949	200,000	1,004,856		1,438,093
	OPEN SPACE	2,336,848	70,000	0		2,406,848
<b>TOTAL CAPITAL PROJECT FUNDS</b>		<b>23,177,552</b>	<b>2,342,510</b>	<b>4,042,120</b>	<b>(251,252)</b>	<b>21,226,690</b>
<b>TRUST AND AGENCY FUNDS</b>						
715	HISTORICAL	7,179	118	0		7,297
716	DAVISVILLE BOOK	20,082	395	0		20,477
717	BRINLEY/HATTIE WEBER FUND	5,900	887	0		6,787
<b>TOTAL TRUST AND AGENCY FUNDS</b>		<b>33,161</b>	<b>1,400</b>	<b>0</b>	<b>0</b>	<b>34,561</b>

**FINAL BUDGET 2006-2007**  
**SUMMARY OF FUND BALANCES, REVENUES,**  
**AND EXPENDITURES/ENCUMBRANCES BY FUND**

FUND NO	TITLE	--- FY 2006-07 BUDGET ---			ESTIMATED UNRESERVED FUND BALANCE June 30, 2007	
		ESTIMATED UNRESERVED FUND BALANCE June 30, 2006	REVENUES	EXPENDITURES		ADJUSTMENTS AND TRANSFERS
<b>DEBT SERVICE/SPECIAL ASSMT FUNDS</b>						
337	PUBLIC FACIL FINANCING AUTHORITY	4,681,574	1,150,429	1,159,838	(429,903)	4,242,262
338	MACE RANCH MELLO ROOS BOND	3,564,289	1,626,092	1,783,510	13,427	3,420,298
339	ABAG CERTIFICATE OF PARTICIPATN	335,474	4,432	0		339,906
353	OXFORD CIRCLE ASSMT DIST	42,643	591	0		43,234
358	UNIV RESEARCH PARK ASSMT DIST	371,001	183,538	185,633		368,906
361	PARKING ASSMT DIST #3	475,920	208,403	200,235		484,088
363	DAVIS PUBLIC FACILITIES	1,704	591	0		2,295
<b>TOTAL DEBT SVC/SPEC ASSMT FNDS</b>		<b>9,472,605</b>	<b>3,174,076</b>	<b>3,329,216</b>	<b>(416,476)</b>	<b>8,900,989</b>
<b>CAPITAL PROJECT FUNDS</b>						
456	DAVIS RESEARCH PARK ASSESSMNT DISTRICT IMPROVEMENT	680,891	11,229	0		692,120
460	ARLINGTON BLVD BENEFIT AREA	325,528	5,319	0		330,847
465	CAPITAL GRANTS FUND	(468,346)	5,504	5,504		(468,346)
468	DAVIS LAND ACQUISITION FUND	1,334,322	10,047	0		1,344,369
470	PUBLIC FACIL FINANCING AUTHORITY	(461,139)	33,981	2,745	429,903	0
471	MACE RANCH MELLO ROOS BOND	13,427	0	0	(13,427)	0
475	DEVELOPMENT DEFERRED IMPROV DEVELOPMENT IMPACT FEES	2,312,470	296,032	0		2,608,502
	ROADWAY	8,954,373	750,000	1,085,688		8,618,685
	WATER	0	165,000	0	(165,000)	0
	DRAINAGE	0	50,000	0	(50,000)	0
	SEWER	0	165,000	0	(165,000)	0
	CORE AREA	0	0	0		0
	PARK & RECREATION	3,270,873	400,000	188,208		3,482,665
	PUBLIC SAFETY	1,419,350	130,000	0		1,549,350
	GENERAL FACILITIES	1,438,093	200,000	253,430		1,384,663
	OPEN SPACE	2,406,848	70,000	0		2,476,848
<b>TOTAL CAPITAL PROJECT FUNDS</b>		<b>21,226,690</b>	<b>2,292,112</b>	<b>1,535,575</b>	<b>36,476</b>	<b>22,019,703</b>
<b>TRUST AND AGENCY FUNDS</b>						
715	HISTORICAL	7,297	118	0		7,415
716	DAVISVILLE BOOK	20,477	395	0		20,872
717	BRINLEY/HATTIE WEBER FUND	6,787	887	0		7,674
<b>TOTAL TRUST AND AGENCY FUNDS</b>		<b>34,561</b>	<b>1,400</b>	<b>0</b>	<b>0</b>	<b>35,961</b>

**FINAL BUDGET 2006-2007**  
**SUMMARY OF FUND BALANCES, REVENUES,**  
**AND EXPENDITURES/ENCUMBRANCES BY FUND**

FUND		WORKING CAPITAL	FY 2005-06 ADJUSTED BUDGET			WORKING CAPITAL
NO	TITLE	LESS ENCUMB July 1, 2005	REVENUES	EXPENDITURES	TRANSFERS	LESS ENCUMB June 30, 2006
ENTERPRISE FUNDS						
570	PUBLIC TRANSIT	766,520	1,666,808	2,065,792	(262,766) <sup>7</sup>	104,770
571	TRANSPORATION - NON TDA	(9,561)	1,048,000	1,048,000		(9,561)
WATER FUNDS						
511	WATER - MAINT & OPERATION	2,993,305	6,358,887	7,964,092	1,535,252	1,991,023
512	WATER - CAP REPLCMNT RESRV	2,494,990	67,962	2,669,881	(1,535,252)	(1,642,181)
513	WATER - CAPITAL EXPAN RESRV	1,760,093	15,957	421,498	174,921	1,529,473
520	SANITATION FUND	459,555	7,992,329	8,062,542		389,342
SEWER FUNDS						
531	SEWER - MAINT & OPERATION	1,142,736	9,097,000	8,735,670	(426,198)	2,183,918
532	SEWER - CAP REPLCMNT RESRV	4,839,733	15,661	824,286	426,198	4,457,306
533	SEWER - CAPITAL EXPAN RESRV	2,701,051	61,461	602,661	165,000	2,324,851
STORM SEWER FUNDS						
541	STORM SWR/DRN - MAINT & OPER	212,694	903,303	970,258	55,139	242,565
542	STORM SWR/DRN - CAP REPL RESRV	843,770 <sup>1</sup>	4,432	64,970	(55,139)	728,093
543	STORM SWR/DRN - CAP EXP RESRV	1,628,518	22,162	0	50,000	1,700,680
544	STORM SEWER - QUALITY	453,039	586,833	419,686	0	620,186
TOTAL ENTERPRISE FUNDS		20,286,443	27,840,795	33,849,336	127,155	14,620,465

**FINAL BUDGET 2006-2007**  
**SUMMARY OF FUND BALANCES, REVENUES,**  
**AND EXPENDITURES/ENCUMBRANCES BY FUND**

FUND		WORKING CAPITAL	--- FY 2006-07 BUDGET ---			WORKING CAPITAL
NO	TITLE	LESS ENCUMB	REVENUES	EXPENDITURES	TRANSFERS	LESS ENCUMB
		June 30, 2006				June 30, 2007
ENTERPRISE FUNDS						
570	PUBLIC TRANSIT	104,770	2,259,731	2,300,319		64,182
571	TRANSPORATION - NON TDA	(9,561)	1,000,000	1,000,000		(9,561)
WATER FUNDS						
511	WATER - MAINT & OPERATION	1,991,023	7,569,078	7,386,695	(326,732)	1,846,674
512	WATER - CAP REPLCMNT RESRV	(1,642,181)	67,962	1,566,541	326,732	(2,814,028)
513	WATER - CAPITAL EXPAN RESRV	1,529,473	17,157	315,598	165,000	1,396,032
520	SANITATION FUND	389,342	8,218,868	8,225,808		382,402
SEWER FUNDS						
531	SEWER - MAINT & OPERATION	2,183,918	10,892,736	6,810,662	(4,563,326)	1,702,666
532	SEWER - CAP REPLCMNT RESRV	4,457,306	15,661	3,001,019	4,563,326	6,035,274
533	SEWER - CAPITAL EXPAN RESRV	2,324,851	61,461	603,625	165,000	1,947,687
STORM SEWER FUNDS						
541	STORM SWR/DRN - MAINT & OPER	242,565	939,662	879,275	(83,133)	219,819
542	STORM SWR/DRN - CAP REPL RESRV	728,093	4,432	64,970	83,133	750,688
543	STORM SWR/DRN - CAP EXP RESRV	1,700,680	22,162	76,341	50,000	1,696,501
544	STORM SEWER - QUALITY	620,186	592,400	650,087	0	562,499
TOTAL ENTERPRISE FUNDS		14,620,465	31,661,310	32,880,940	380,000	13,780,835

**FINAL BUDGET 2006-2007**  
**SUMMARY OF FUND BALANCES, REVENUES,**  
**AND EXPENDITURES/ENCUMBRANCES BY FUND**

FUND NO	TITLE	WORKING	FY 2005-06 ADJUSTED BUDGET			WORKING
		CAPITAL LESS ENCUMB July 1, 2005	REVENUES	EXPENDITURES	TRANSFERS	CAPITAL LESS ENCUMB June 30, 2006
INTERNAL SERVICE FUNDS						
620	GENERAL SERVICES	3,378,601	3,116,582	3,462,753	1,250,787	4,283,217
621	EQUIPMENT REPLACEMENT	2,268,858	1,613,611	1,231,537		2,650,932
625	BUILDING MAINTENANCE	445,045	1,202,359	1,521,771		125,633
630	CITY SELF-INSURANCE	(1,685,492)	5,696,983	6,237,008		(2,225,517)
TOTAL INTERNAL SERVICE FUNDS		4,407,012	11,629,535	12,453,069	1,250,787	4,834,265
TOTAL CITY FUNDS		76,117,215	100,954,439	113,292,041	1,782,420	65,777,441
DAVIS REDEVELOPMENT AGENCY						
951	REDEVELOPMENT GENERAL FUND	1,159,789 <sup>1</sup>	8,334,783	2,771,051	(4,029,551)	2,693,970
952	REDEVELOPMENT CAPITAL PROJ	371,300	65,256	923,876	1,338,014	850,694
953	REDEVELOPMENT DEBT SERVICE	1,067,046	147,156	1,631,753	1,491,397	1,073,846
954	REDEVELOPMENT HOUSING FUND	653,939	162,668	134,301	1,200,140	1,882,446
TOTAL REDEVELOPMENT FUNDS		3,252,074	8,709,863	5,460,981	0	6,500,956
TOTAL ALL FUNDS		79,369,289	109,664,302	118,753,022	1,782,420	72,278,397

1 The Davis Redevelopment Agency owes funds to the City of Davis as follows:  
\$ 1,928,184 Due to Equipment Replacement Fund for operating expense advances  
\$ 1,928,184 Total Due to City of Davis

2 Loan from Equip. Replacement Fund (621) to Sewer Maint. & Oper. (531) and Storm Sewer/Drainage Fund (541) to fund purchase of property.  
\$1,069,491 Sewer Maintenance & Operations (531)  
\$1,069,491 Storm Sewer/Drainage (541)  
\$2,138,982 Total Due to Equipment Replacement Fund

Because these obligations will be repaid at some time in the future as Redevelopment Agency resources allow, these amounts have been excluded from the available unreserved balances of the funds involved.

3 Release of General Fund Designation to offset PERS rate increase.  
 \$1,035,000 (General Fund)

4 Repayment of Loan to General Services fund to support Citywide Radio Project.  
 \$1,250,787 (General Fund (001) to Replacement Fund (621)

5 Transfer to correct funding for 04/05 expenditure.  
 \$57,300 (Public Safety Fund (155) to General Fund (001)

6 Transfer to close Traffic Safety Fund (114) into General Fund (001)

7 Transfer TDA audit adjustments 17,471 from fund (570) to Fund (115)  
 Transfer TDA audit adjustments 245,295 from fund (570) to Fund (001)

8 Transfer Building Fund Balance from fund (001) to Fund (195)

**FINAL BUDGET 2006-2007**  
**SUMMARY OF FUND BALANCES, REVENUES,**  
**AND EXPENDITURES/ENCUMBRANCES BY FUND**

FUND NO	TITLE	WORKING CAPITAL LESS ENCUMB June 30, 2006	--- FY 2006-07 BUDGET ---			WORKING CAPITAL LESS ENCUMB June 30, 2007
			REVENUES	EXPENDITURES	TRANSFERS	
INTERNAL SERVICE FUNDS						
620	GENERAL SERVICES	4,283,217	3,684,846	3,798,934		4,169,129
621	EQUIPMENT REPLACEMENT	2,650,932	1,891,905	1,268,235		3,274,602
625	BUILDING MAINTENANCE	125,633	1,609,277	1,609,898		125,012
630	CITY SELF-INSURANCE	(2,225,517)	7,164,342	6,256,770		(1,317,945)
TOTAL INTERNAL SERVICE FUNDS		4,834,265	14,350,370	12,933,837	0	6,250,798
TOTAL CITY FUNDS		65,777,441	108,364,316	109,930,749	0	64,211,008
DAVIS REDEVELOPMENT AGENCY						
951	REDEVELOPMENT GENERAL FUND	2,693,970	9,489,517	4,203,982	(3,810,856)	4,168,649
952	REDEVELOPMENT CAPITAL PROJ	850,694	0	55,119	408,619	1,204,194
953	REDEVELOPMENT DEBT SERVICE	1,073,846	147,156	1,549,165	1,549,165	1,221,002
954	REDEVELOPMENT HOUSING FUND	1,882,446	151,668	158,098	1,853,072	3,729,088
TOTAL REDEVELOPMENT FUNDS		6,500,956	9,788,341	5,966,364	0	10,322,933
TOTAL ALL FUNDS		72,278,397	118,152,657	115,897,113	0	74,533,941

**REVENUE &  
EXPENDITURES**

The following section of the budget presents summary schedules of revenues and expenditures for all funds. The information is shown for the 2006-07 budget year, the revised budget estimates for fiscal year 2005-06, and actual figures for fiscal years 2004-05 and 2003-04.

The summary tables are helpful in providing a quick glance at three-year trends within each fund. However, significant variations from year to year are not necessarily unexpected, particularly in capital project funds where revenues may accumulate for several years, then be spent in a single year. For example, development impact fees that have been collected for many years are now being spent on the construction of Arroyo and Walnut community parks. Likewise revenue and expenditures in funds that may include grant activities can see substantial annual variation.

Revenues can be comprised of tax collections, service charges, user fees, intergovernmental subventions or grants, and rent and interest, among others. The previous section provides additional detail on these sources by major fund groups.

Expenditures typically include human resource costs such as salaries, insurance benefits, and retirement; operating costs such as materials and supplies, equipment, and contractual services; and capital outlay. Repayment of previously incurred debt shows as expenditures within various debt service funds. Additional detail on the composition of expenditures for each program can be found in the various Departmental sections of the budget.

FINAL BUDGET 2006-2007  
SUMMARY OF REVENUES  
BY FUND

FUND NO	TITLE	2003-04 ACTUAL	2004-05 ACTUAL	2005-06 ADJUSTED BUDGET	2006-07 FINAL BUDGET
001	GENERAL FUND	29,481,579	33,884,820	35,515,303	36,187,831
	TOTAL GENERAL FUND	29,481,579	33,884,820	35,515,303	36,187,831
007	UNALLOC INVESTMENT ERNGS	5,835	3,946	6,307	6,307
SPECIAL REVENUE FUNDS					
109	GAS TAX 2105	400,276	410,749	399,002	398,955
110	GAS TAX 2106	284,115	302,019	276,228	276,203
111	GAS TAX 2107	531,936	578,326	529,612	529,577
112	GAS TAX 2107.5	7,608	14,088	7,884	7,884
114	TRAFFIC SAFETY	1,000,627	1,141,741	1,270,709	0
115	TDA NON-TRANSIT USE	333,226	360,102	1,433,399	1,168,307
135	OPEN SPACE FUND	623,876	670,580	627,295	632,695
140	PARKS MAINTENANCE TAX	1,292,314	1,312,782	1,316,000	1,316,000
150	CABLE TV	440,834	664,674	443,323	481,323
155	PUBLIC SAFETY	2,019,129	2,089,324	2,237,021	2,309,500
160	HOUSING IN-LIEU	308,709	299,838	30,365	58,365
165	MUNICIPAL ARTS	51,974	20,848	27,364	2,364
170	CHILD CARE	6,854,357	7,216,739	7,416,776	7,206,628
190	AGRICULTURE LAND ACQUISITION	7,281	28,803	20,684	20,684
195	BUILDING FEES/PERMITS	0	0	0	1,652,900
200	CONSTRUCTION TAX	1,013,835	997,602	1,439,340	1,727,326
205	SUBDIVISION IN-LIEU PARK FEES	34,163	74,390	16,078	41,078
208	IN-LIEU OF PARKING PAYMENTS	41,424	58,255	15,355	50,355
210	FEDERAL/STATE HIGHWAY GRANTS	281,295	340,698	530,000	1,190,000
215	HUD/CDBG	800,716	914,198	934,187	837,189
216	OPERATIONAL GRANTS FUND	1,934,935	2,487,685	1,473,891	783,577
	TOTAL SPECIAL REVENUE FUNDS	18,262,630	19,983,441	20,444,513	20,690,910
DEBT SERVICE/SPECIAL ASSMT FUNDS					
337	PUBLIC FACIL FINANCING AUTHORITY	6,619,051	1,254,797	1,150,429	1,150,429
338	MACE RANCH MELLO ROOS BOND	1,863,914	1,731,805	1,626,092	1,626,092
339	ABAG CERTIFICATE OF PARTICIPATN	2,386	6,540	4,432	4,432
353	OXFORD CIRCLE ASSMT DIST	245	976	591	591
358	UNIV RESEARCH PARK ASSMT DIST	171,930	184,306	183,538	183,538
359	UNIV RESEARCH PARK RESERVE FUND	745	2,697	0	0
361	PARKING ASSMT DIST #3 REDEMPTION	201,752	215,078	208,403	208,403
362	PARKING ASSMT DIST #3 RESERVE FUND	683	2,476	0	0
363	DAVIS PUBLIC FACILITIES	1	8	591	591
	TOTAL DEBT SVC/SPEC ASSMT FNDS	8,860,707	3,398,683	3,174,076	3,174,076
CAPITAL PROJECT FUNDS					
456	DAVIS RESEARCH PARK ASSESMNT DIST	3,915	15,546	11,229	11,229
460	ARLINGTON BLVD BENEFIT AREA	1,872	7,433	5,319	5,319
465	CAPITAL GRANTS FUND	314	0	0	5,504

FINAL BUDGET 2006-2007  
SUMMARY OF REVENUES  
BY FUND

FUND NO	TITLE	2003-04 ACTUAL	2004-05 ACTUAL	2005-06 ADJUSTED BUDGET	2006-07 FINAL BUDGET
468	DAVIS LAND ACQUISITION FUND	6,590	30,778	10,047	10,047
470	PUBLIC FACIL FINANCING AUTHORITY	8,883	24,741	33,981	33,981
471	MACE RANCH MELLO ROOS BOND	13,346	80	0	0
475	DEVELOPMENT DEFERRED IMPROV	1,804,221	5,301,152	2,281,934	2,226,032
	TOTAL CAPITAL PROJECT FUNDS	1,839,141	5,379,730	2,342,510	2,292,112
TRUST AND AGENCY FUNDS					
715	HISTORICAL	48	167	118	118
716	DAVISVILLE BOOK	117	500	395	395
717	BRINLEY/HATTIE WEBER FUND	34	137	887	887
	TOTAL TRUST AND AGENCY FUNDS	199	804	1,400	1,400
ENTERPRISE FUNDS					
570	PUBLIC TRANSIT	1,911,115	1,974,125	1,666,808	2,259,731
571	TRANSPORTATION NON-TDA	4,718,410	1,334,708	1,048,000	1,000,000
511	WATER - MAINT & OPERATION	6,845,313	6,871,531	6,358,887	7,569,078
512	WATER - CAP REPLCMNT RESRV	33,690	129,790	67,962	67,962
513	WATER - CAPITAL EXPAN RESRV	29,658	37,268	15,957	17,157
520	SANITATION FUND	7,569,709	7,541,586	7,992,329	8,218,868
531	SEWER - MAINT & OPERATION	6,888,751	8,202,309	9,097,000	10,892,736
532	SEWER - CAP REPLCMNT RESRV	11,696	116,128	15,661	15,661
533	SEWER - CAPITAL EXPAN RESRV	8,697	25,114	61,461	61,461
541	STORM SWR/DRN - MAINT & OPERATION	813,880	1,243,656	903,303	939,662
542	STORM SWR/DRN - CAP REPLCMNT RESR'	6,585	17,655	4,432	4,432
543	STORM SWR/DRN - CAP EXPAN RESRV	8,815	35,589	22,162	22,162
544	STORM SWR/DRN - QUALITY	417,415	505,947	586,833	592,400
	TOTAL ENTERPRISE FUNDS	29,263,734	28,035,406	27,840,795	31,661,310
INTERNAL SERVICE FUNDS					
620	GENERAL SERVICES	3,428,270	3,686,410	3,116,582	3,684,846
621	EQUIPMENT REPLACEMENT	1,285,806	1,666,313	1,613,611	1,891,905
625	BUILDING MAINTENANCE	1,125,500	1,129,160	1,202,359	1,609,277
630	CITY SELF-INSURANCE	5,220,913	5,706,789	5,696,983	7,164,342
	TOTAL INTERNAL SERVICE FUNDS	11,060,489	12,188,672	11,629,535	14,350,370
	TOTAL CITY FUNDS	98,774,314	102,875,502	100,954,439	108,364,316
DAVIS REDEVELOPMENT AGENCY					
951	REDEVELOPMENT AGENCY GEN FUND	6,297,068	7,119,174	8,334,783	9,489,517
952	REDEVELOPMENT CAPITAL PROJECTS	518,943	115,417	65,256	0
953	REDEVELOPMENT DEBT SERVICE	9,271,848	12,839	147,156	147,156
954	REDEVELOPMENT HOUSING FUND	91,848	82,978	162,668	151,668
	TOTAL REDEVELOPMENT FUNDS	16,179,707	7,330,408	8,709,863	9,788,341
	TOTAL ALL FUNDS	114,954,021	110,205,910	109,664,302	118,152,657

FINAL BUDGET 2006-2007  
SUMMARY OF EXPENDITURES  
BY FUND

FUND NO	TITLE	2003-04 ACTUAL	2004-05 ACTUAL	2005-06 ADJUSTED BUDGET	2006-07 FINAL BUDGET
001	GENERAL FUND	30,600,969	33,409,613	36,339,928	37,691,080
	TOTAL GENERAL FUND	<u>30,600,969</u>	<u>33,409,613</u>	<u>36,339,928</u>	<u>37,691,080</u>
007	UNALLOC INVESTMENT ERNGS	5,835	3,946	29,228	5,373
	<b>SPECIAL REVENUE FUNDS</b>				
109	GAS TAX 2105	365,989	358,719	512,578	453,114
110	GAS TAX 2106	327,454	278,061	354,020	277,890
111	GAS TAX 2107	524,160	542,441	611,701	508,380
112	GAS TAX 2107.5	30,777	8,535	6,750	14,087
114	TRAFFIC SAFETY	932,344	1,603,211	1,698,757	0
115	TDA NON-TRANSIT USE	311,053	806,233	1,216,307	1,054,355
135	OPEN SPACE FUND	99,250	105,455	1,573,965	215,210
140	PARKS MAINTENANCE TAX	1,313,056	1,312,782	1,312,200	1,319,800
150	CABLE TV	419,607	490,043	468,010	503,785
155	PUBLIC SAFETY	1,790,689	2,285,630	2,299,388	2,632,810
160	HOUSING IN-LIEU	0	0	0	0
165	MUNICIPAL ARTS	61,801	38,300	0	0
170	CHILD CARE	6,759,934	6,700,775	7,364,023	7,190,967
190	AGRICULTURE LAND ACQUISITION	5,000	5,300	420,000	20,000
195	BUILDING FEES/PERMITS	0	0	0	2,203,044
200	CONSTRUCTION TAX	1,386,240	1,708,825	2,416,465	2,698,969
205	SUBDIVISION IN-LIEU PARK FEES	147,967	149,766	149,814	152,051
208	IN-LIEU OF PARKING PAYMENTS	0	0	0	0
210	FEDERAL/STATE HIGHWAY GRANTS	163,661	1,211,446	270,000	800,000
215	HUD/CDBG	1,162,662	925,215	1,330,955	837,189
216	OPERATIONAL GRANTS FUND	3,354,988	1,421,584	1,322,512	673,077
	TOTAL SPECIAL REVENUE FUNDS	<u>19,156,632</u>	<u>19,952,321</u>	<u>23,327,445</u>	<u>21,554,728</u>
	<b>DEBT SERVICE/SPECIAL ASSMT FUNDS</b>				
337	PUBLIC FACIL FINANCING AUTHORITY	6,556,780	1,151,844	1,151,038	1,159,838
338	MACE RANCH MELLO ROOS BOND	1,639,710	1,895,920	1,714,369	1,783,510
339	ABAG CERTIFICATE OF PARTICIPATN	0	0	0	0
353	OXFORD CIRCLE ASSMT DIST	0	0	0	0
358	UNIV RESEARCH PARK ASSMT DIST	184,168	179,933	180,015	185,633
361	PARKING ASSMT DIST #3	207,566	203,941	205,493	200,235
	TOTAL DEBT SVC/SPEC ASSMT FNDS	<u>8,588,224</u>	<u>3,431,638</u>	<u>3,250,915</u>	<u>3,329,216</u>
	<b>CAPITAL PROJECT FUNDS</b>				
454	OLIVE DR ASSESSMNT DIST IMPRV	0	0	0	0
456	DAVIS RESRCH PRK ASSESMT DIST	0	0	0	0
460	ARLINGTON BLVD BENEFIT AREA	0	0	0	0
465	CAPITAL GRANTS FUND	308	0	73,353	5,504
468	DAVIS LAND ACQUISITION FUND	0	0	0	0

FINAL BUDGET 2006-2007  
SUMMARY OF EXPENDITURES  
BY FUND

FUND NO	TITLE	2003-04 ACTUAL	2004-05 ACTUAL	2005-06 ADJUSTED BUDGET	2006-07 FINAL BUDGET
470	PUBLIC FACIL FINANCING AUTHORITY	10,010	125,732	165,581	2,745
471	MACE RANCH MELLO ROOS BOND	0	0	0	0
475	DEVELOPMENT DEFERRED IMPROV	3,625,534	1,842,555	3,803,186	1,527,326
	TOTAL CAPITAL PROJECT FUNDS	<u>3,635,852</u>	<u>1,968,287</u>	<u>4,042,120</u>	<u>1,535,575</u>
TRUST AND AGENCY FUNDS					
715	HISTORICAL	1,021	0	0	0
716	DAVISVILLE BOOK	0	0	0	0
	TOTAL TRUST AND AGENCY FUNDS	<u>1,021</u>	<u>0</u>	<u>0</u>	<u>0</u>
ENTERPRISE FUNDS					
570	PUBLIC TRANSIT	1,839,584	1,890,487	2,065,792	2,300,319
571	TRANSPORTATION NON TDA	4,677,100	1,319,774	1,048,000	1,000,000
511	WATER - MAINT & OPERATION	5,596,003	5,589,197	7,964,092	7,386,695
512	WATER - CAP REPLCMNT RESRV	168,626	1,236,117	2,669,881	1,566,541
513	WATER - CAPITAL EXPAN RESRV	165,305	144,814	421,498	315,598
520	SANITATION FUND	7,576,861	7,668,984	8,062,542	8,225,808
531	SEWER - MAINT & OPERATION	4,596,616	6,190,233	8,735,670	6,810,662
532	SEWER - CAP REPLCMNT RESRV	1,064,755	415,920	824,286	3,001,019
533	SEWER - CAPITAL EXPAN RESRV	182,726	215,924	602,661	603,625
541	STORM SWR/DRN - MAINT & OPER	717,983	718,840	970,258	879,275
542	STORM SWR/DRN - CAP REPL RESRV	60,876	146,422	64,970	64,970
543	STORM SWR/DRN - CAP EXPN RSRV	18,295	0	0	76,341
544	STORM SWR/DRN - QUALITY	305,743	323,623	419,686	650,087
	TOTAL ENTERPRISE FUNDS	<u>26,970,473</u>	<u>25,860,335</u>	<u>33,849,336</u>	<u>32,880,940</u>
INTERNAL SERVICE FUNDS					
620	GENERAL SERVICES	3,544,993	3,818,087	3,462,753	3,798,934
621	EQUIPMENT REPLACEMENT	1,213,108	1,584,965	1,231,537	1,268,235
625	BUILDING MAINTENANCE	1,300,807	1,355,226	1,521,771	1,609,898
630	CITY SELF-INSURANCE	5,538,763	5,984,711	6,237,008	6,256,770
	TOTAL INTERNAL SERVICE FUNDS	<u>11,597,671</u>	<u>12,742,989</u>	<u>12,453,069</u>	<u>12,933,837</u>
	TOTAL CITY FUNDS	100,556,677	97,369,129	113,292,041	109,930,749
DAVIS REDEVELOPMENT AGENCY					
951	REDEVELOPMENT AGENCY GENERAL FUN	2,310,957	3,147,666	2,771,051	4,203,982
952	REDEVELOPMENT CAPITAL PROJECTS	829,260	3,361,443	923,876	55,119
953	REDEVELOPMENT DEBT SERVICE	8,965,912	1,360,191	1,631,753	1,549,165
954	REDEVELOPMENT HOUSING FUND	77,801	107,510	134,301	158,098
	TOTAL REDEVELOPMENT FUNDS	<u>12,183,930</u>	<u>7,976,810</u>	<u>5,460,981</u>	<u>5,966,364</u>
	TOTAL ALL FUNDS	<u>112,740,607</u>	<u>105,345,939</u>	<u>118,753,022</u>	<u>115,897,113</u>