

CITY OF DAVIS
Changes in Fund Balance of Governmental Funds
Last Ten Fiscal Years
(Modified Accrual Basis of Accounting)

	Fiscal Year Ended June 30,				
	1997	1998	1999	2000	2001
Revenues					
Taxes	\$15,092,496	\$16,742,317	\$19,919,980	\$22,042,415	\$23,709,406
Licenses, permits and fees	928,381	1,392,411	508,969	1,492,489	1,277,593
Fines and forfeitures	351,331	405,728	500,130	636,662	383,546
Use of money and property	1,217,379	1,520,450	1,512,601	2,551,796	5,401,909
Intergovernmental revenues	8,841,282	11,418,056	7,476,325	12,167,190	13,460,444
Charges for current services	4,567,507	4,399,916	6,166,250	4,760,569	5,232,829
Development fees	4,053,967	6,382,476	5,376,062	10,353,022	5,662,874
Administrative fee - Enterprise Fund	524,400	585,012	592,178	649,297	640,278
Other	409,661	3,215,603	1,195,349	8,044,299	2,305,797
Total Revenues	35,986,404	46,061,969	43,247,844	62,697,739	58,074,676
Expenditures					
Current:					
General government	2,456,940	2,630,956	2,550,550	3,300,137	3,352,341
Public safety	9,377,729	9,637,048	10,814,976	11,710,315	12,552,060
Public works	2,354,971	2,370,379	2,676,661	2,965,676	2,281,519
Community development	1,565,026	2,046,128	2,178,649	2,543,096	2,512,524
Parks and community services	8,042,458	8,705,715	10,959,759	11,701,117	13,432,722
Special projects	3,055,036	9,941,003	1,124,105	2,942,511	3,284,578
Debt service:					
Principal repayment	451,733	486,321	375,000	246,000	2,731,000
Interest and fiscal charges	785,721	796,710	1,099,450	906,827	1,482,132
Special assessment	130,815	136,746	84,229	87,060	85,406
Capital improvements	4,707,750	4,058,870	4,198,998	9,505,099	17,262,496
Total Expenditures	32,928,179	40,809,876	36,062,377	45,907,838	58,976,778
Excess (deficiency) of revenues over (under) expenditures	3,058,225	5,252,093	7,185,467	16,789,901	(902,102)
Other Financing Sources (Uses)					
Transfers in	1,991,815	6,018,329	2,510,682	3,784,540	6,885,860
Transfers (out)	(3,415,471)	(7,822,618)	(3,499,967)	(5,887,923)	(7,362,849)
Issuance of long-term debt		2,500,000			13,000,000
Payments to refunded bond escrow		(88,255)			
Sale of real property		498,433			525,000
Total other financing sources (uses)	(1,423,656)	1,105,889	(989,285)	(2,103,383)	13,048,011
Net Change in fund balances	\$1,634,569	\$6,357,982	\$6,196,182	\$14,686,518	\$12,145,909
Debt service as a percentage of noncapital expenditures	(a)	(a)	(a)	(a)	(a)

NOTE:

(a) The City implemented GASB Statement 34 in fiscal year 2003. Therefore this calculation is included only for fiscal years subsequent to that date.

Fiscal Year Ended June 30,

2002	2003	2004	2005	2006
\$24,075,386	\$25,434,082	\$27,082,587	\$30,498,312	\$38,633,353
927,267	1,022,193	877,681	1,004,427	1,540,924
615,553	905,959	997,748	1,131,340	888,727
3,011,331	2,476,607	776,841	1,854,330	1,661,219
16,085,891	16,542,689	15,911,100	17,226,773	15,320,106
6,205,880	7,565,251	6,720,666	7,879,991	6,510,429
2,511,439	3,570,435	1,519,665	3,846,464	701,840
740,944	849,371	955,493	1,040,717	1,118,422
456,983	849,025	685,477	131,968	1,075,316
<u>54,630,674</u>	<u>59,215,612</u>	<u>55,527,258</u>	<u>64,614,322</u>	<u>67,450,336</u>
3,071,701	3,149,546	3,482,340	3,381,214	4,064,483
14,048,087	14,750,154	16,777,950	19,866,978	20,160,141
3,552,472	3,631,578	2,458,887	3,530,097	3,893,669
2,377,021	2,926,577	2,837,643	3,482,608	3,520,994
14,658,793	16,301,173	16,886,059	17,151,735	17,983,887
3,277,709	3,695,386	4,293,233	6,408,977	6,689,316
230,000	310,000	340,000	295,000	463,419
1,309,345	1,293,840	1,719,446	1,199,786	1,247,229
428,837	159,233	133,997	116,907	86,587
7,638,898	4,209,168	4,206,318	10,135,957	5,396,131
<u>50,592,863</u>	<u>50,426,655</u>	<u>53,135,873</u>	<u>65,569,259</u>	<u>63,505,856</u>
4,037,811	8,788,957	2,391,385	(954,937)	3,944,480
9,762,711	8,581,648	4,798,387	5,751,571	6,107,112
(10,214,435)	(8,581,648)	(4,811,631)	(4,972,420)	(7,265,962)
		9,265,000	1,200,000	
		(7,022,700)		
<u>(451,724)</u>	<u></u>	<u>2,229,056</u>	<u>1,979,151</u>	<u>(1,158,850)</u>
<u>\$3,586,087</u>	<u>\$8,788,957</u>	<u>\$4,620,441</u>	<u>\$1,024,214</u>	<u>\$2,785,630</u>
(a)	1.1%	1.0%	0.8%	1.0%