

BUDGET SUMMARY

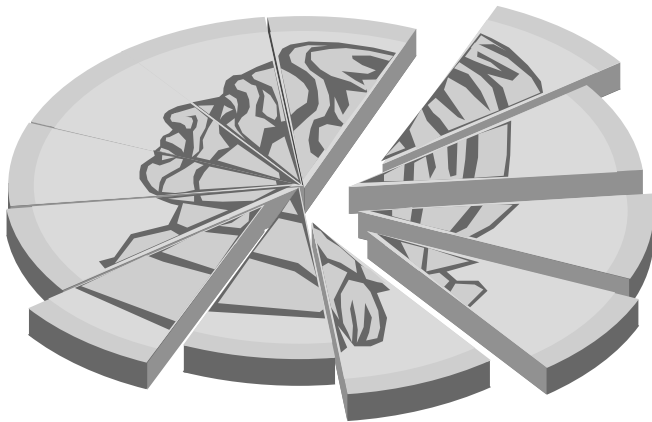
The accounts of the City are organized on the basis of fund accounting. The following schedule summarizes the proposed FY 2005-06 budget by groups of major funds. Fund accounting is central to governmental budgeting, with each fund representing a self-balancing set of revenue, expenditure, and transfer 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 and 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. Internal service funds which fund programs that provide services to other city departments, such as, information technology (computers) or building maintenance are as well. 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
Fund Balance - 6/30/05(Est)	\$ 6,151,781	\$ 10,984,403	\$ 19,025,394	\$ 328,934	\$ 20,664,534	\$ 6,052,134	\$ 8,914,493	\$ 72,121,673
Revenues								
Property Tax	11,085,090					8,178,400		19,263,490
Sales & Use Tax	8,283,500					16,939		8,300,439
Other Taxes	4,978,200	3,512,000						8,490,200
Intergovernmental	1,611,387	12,478,645	0		2,959,905	47,000		17,096,937
Charges for Service	6,086,111	1,938,315			24,658,543			32,682,969
Fines & Forfeitures	17,000	1,165,000						1,182,000
Use of Money & Property	39,399	146,096	361,608	4,432	555,375	296,424	67,489	1,470,823
All Other Revenue	1,378,627	307,207	1,984,402		11,457,465	232,087	3,103,515	18,463,303
Total Revenues	33,479,314	19,547,263	2,346,010	4,432	39,631,288	8,770,850	3,171,004	106,950,161
Operating Transfers/Adj In	1,092,300	(57,300)						1,035,000
Total Available Resources	34,571,614	19,489,963	2,346,010	4,432	39,631,288	8,770,850	3,171,004	107,985,161
Expenditures								
City Attorney	311,188				150,000			461,188
City Council	112,722							112,722
City Manager's Office	1,994,323				8,364,966	94,203		10,453,492
Community Development	3,783,040	104,528	51,718		0	75,670		4,014,956
Finance	1,436,496	210,744	78,554		356,677		70,000	2,152,471
Fire	6,763,677	973,100			174,694			7,911,471
Parks & Community Services	9,901,798	10,783,363			3,716,359			24,401,520
Police	10,464,703	1,742,311						12,207,014
Public Works	467,691	4,442,743			24,175,493			29,085,927
Capital Improvements	810,201	1,920,900	2,480,549		5,574,824	914,476		11,700,950
Davis Redevelopment Agency						2,680,413		2,680,413
Debt Service	205,659	275,711	38,200		1,914,048	1,631,753	3,180,915	7,246,286
Total Expenditures	36,251,498	20,453,400	2,649,021	0	44,427,061	5,396,515	3,250,915	112,428,410
Operating Transfers/Adj Out	(550,000)		(251,252)		389,921		(138,669)	(550,000)
Total Use of Resources	35,701,498	20,453,400	2,397,769	0	44,816,982	5,396,515	3,112,246	111,878,410
Fund Balance - 6/30/06(Est)	\$ 5,021,897	\$ 10,020,966	\$ 18,973,635	\$ 333,366	\$ 15,478,840	\$ 9,426,469	\$ 8,973,251	\$ 68,228,424



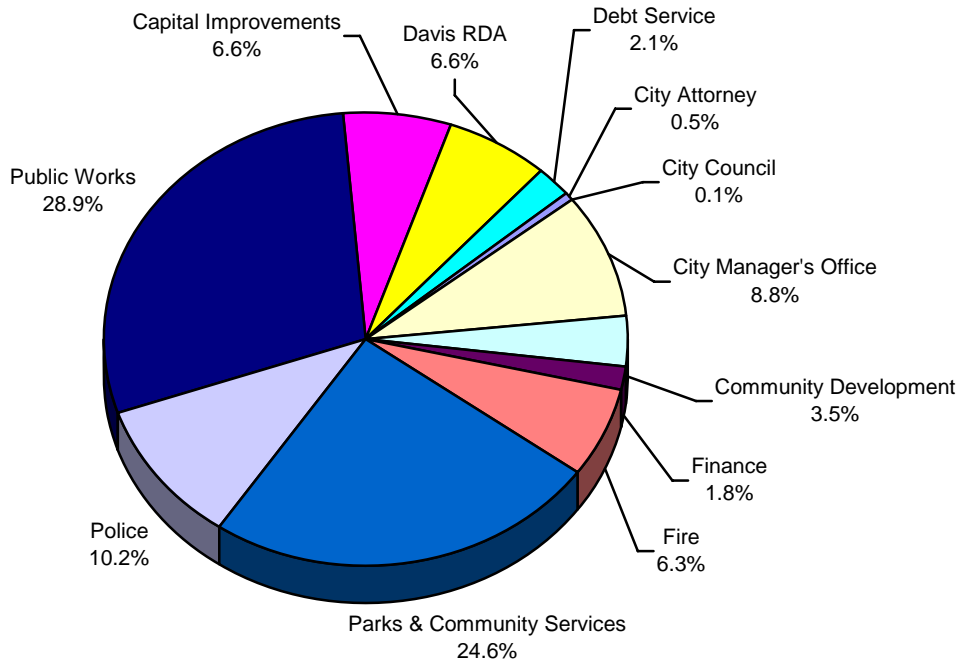
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SUMMARY OF EXPENDITURES BY DEPARTMENT ALL FUNDS

	Actual FY 2002-03	Actual FY 2003-04	Adjusted Budget FY 2004-05	Final Budget FY 2005-06
Expenditures				
City Attorney	439,433	631,856	461,188	461,188
City Council	114,665	115,393	120,755	112,722
City Manager's Office	7,895,677	8,986,546	10,044,564	10,453,492
Community Development	3,173,225	2,984,288	3,736,837	4,014,956
Finance	1,619,828	1,721,324	2,118,030	2,152,471
Fire	5,643,806	6,693,845	7,206,224	7,911,471
Parks & Community Services	22,098,640	23,003,125	24,664,464	24,401,520
Police	9,180,808	10,324,646	11,675,307	12,207,014
Public Works	25,907,134	29,135,315	28,050,983	29,085,927
Capital Improvements	5,890,119	8,453,207	18,143,080	11,700,950
Davis Redevelopment Agency	5,892,024	18,459,418	7,040,627	7,246,286
Debt Service	1,921,941	2,231,644	2,739,721	2,680,413
Total Expenditures:	\$ 89,777,300	\$ 112,740,607	\$ 116,001,780	\$ 112,428,410

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**All Funds
Expenditures by Department
FY 2005-06 Final Budget
\$ 112,428,410**

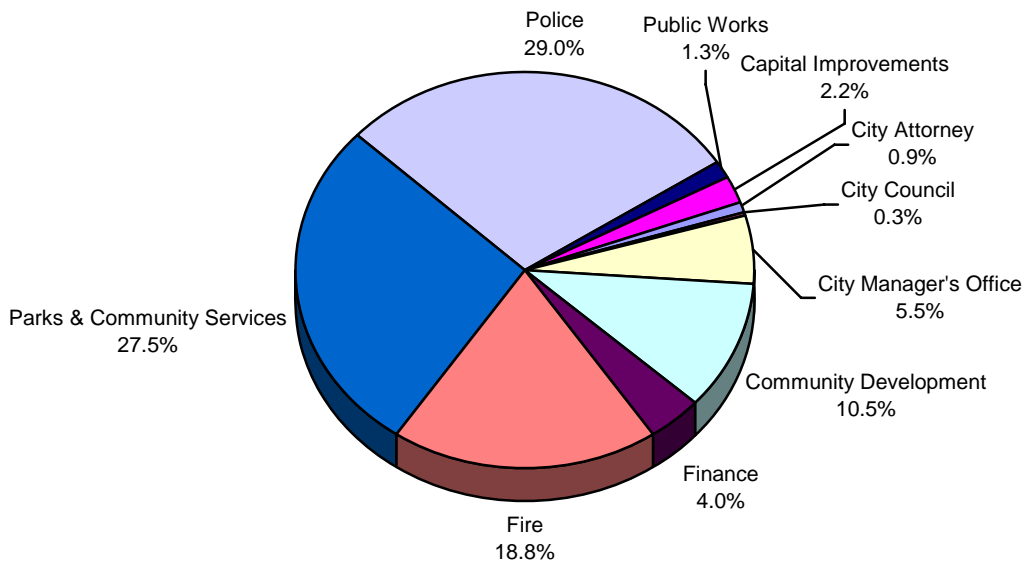




SUMMARY OF EXPENDITURES BY DEPARTMENT GENERAL FUND

	Actual FY 2002-03	Actual FY 2003-04	Adjusted Budget FY 2004-05	Final Budget FY 2005-06
Expenditures				
City Attorney	253,503	372,155	311,188	311,188
City Council	114,665	115,393	120,755	112,722
City Manager's Office	1,461,207	1,609,206	1,989,860	1,994,323
Community Development	2,849,493	2,746,571	3,471,659	3,783,040
Finance	1,027,395	1,148,485	1,413,090	1,436,496
Fire	4,812,138	5,852,283	6,094,247	6,763,677
Parks & Community Services	7,854,087	8,448,300	9,084,862	9,901,798
Police	7,800,349	8,787,654	9,947,011	10,464,703
Public Works	769,949	873,512	875,743	467,691
Capital Improvements	149,604	647,410	1,907,651	810,201
Davis Redevelopment Agency	0	0	0	0
Debt Service	0	0	0	205,659
Total Expenditures:	27,092,390	30,600,969	35,216,066	36,251,498

General Fund
Expenditures by Department
FY 2005-06
Final Budget
\$ 36,251,498



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FINAL BUDGET 2005-2006
SUMMARY OF FUND BALANCES, REVENUES,
AND EXPENDITURES/ENCUMBRANCES BY FUND
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FINAL BUDGET 2005-2006
 SUMMARY OF FUND BALANCES, REVENUES,
 AND EXPENDITURES/ENCUMBRANCES BY FUND

FUND NO	TITLE	AVAILABLE UNRESERVED FUND BALANCE July 1, 2004	--- FY 2004-05 REVENUES	--- FY 2004-05 ADJUSTED BUDGET EXPENDITURE	--- ADJUSTMENTS AND TRANSFERS	ESTIMATED UNRESERVED FUND BALANCE June 30, 2005
001	GENERAL FUND-UNRESERVED	6,860,845	25,648,652	28,343,503	1,250,787	5,416,781
001	GENERAL FUND-FEES AND CHARGES	0	5,946,333	5,946,333		0
001	GENERAL FUND-GRNTS & DESIG REV	0	952,045	952,045		0
SUBTOTAL GENERAL FUND		6,860,845	32,547,030	35,241,881	1,250,787	5,416,781
	UNEXPENDED FUNDS RETURNED	0	0	0		0
	POSITION SAVINGS/ADJUSTMENTS	0	0	(600,000)		600,000
	Non-Personnel Savings	0	0	(600,000)		600,000
	MOU COST	0	0	0		0
	VLF REVENUE	0	570,000	0		570,000
	MONEY HELD IN RESERVE (PERS/ERAF)	(1,035,000)	0	0	0	(1,035,000)
TOTAL GENERAL FUND		5,825,845	33,117,030	34,041,881	1,250,787	6,151,781
007	UNALLOC INVESTMENT ERNGS	0	4,859	4,859		0
			18.58%			
			32,791,094			
SPECIAL REVENUE FUNDS						
109	GAS TAX 2105	128,903	414,855	450,135		93,623
110	GAS TAX 2106	58,520	295,903	299,306		55,117
111	GAS TAX 2107	25,018	555,877	530,571		50,324
112	GAS TAX 2107.5	(483)	7,884	8,535		(1,134)
114	TRAFFIC SAFETY	744,809	1,367,875	1,418,846		693,838
115	TDA NON-TRANSIT USE	97,617	807,861	849,646		55,832
135	OPEN SPACE FUND	1,754,949	625,595	154,115		2,226,429
140	PARKS MAINTENANCE TAX	0	1,312,200	1,312,200		0
150	CABLE TV	580,958	436,123	476,180	(150,000)	390,901
155	PUBLIC SAFETY	632,594	2,015,220	2,188,115		459,699
160	HOUSING IN-LIEU	849,608	46,365	0		895,973
165	MUNICIPAL ARTS	171,947	52,364	0		224,311
170	CHILD CARE	59,203	7,136,310	7,120,649		74,864
190	AGRICULTURE LAND ACQUISITION	1,211,966	20,684	20,000		1,212,650
200	CONSTRUCTION TAX	2,421,362	599,601	1,628,326		1,392,637
205	SUBDIVISION IN-LIEU PARK FEES	375,780	16,078	149,814		242,044
208	IN-LIEU OF PARKING PAYMENTS	259,489	355	0		259,844
210	FEDERAL/STATE HIGHWAY GRANTS	2,094,115	870,000	1,189,000		1,775,115
215	HUD/CDBG	86,884	1,000,898	992,458		95,324
216	OPERATIONAL GRANTS FUND	756,725	1,163,351	1,133,064		787,012
TOTAL SPECIAL REVENUE FUNDS		12,309,964	18,745,399	19,920,960	(150,000)	10,984,403

FINAL BUDGET 2005-2006
SUMMARY OF FUND BALANCES, REVENUES,
AND EXPENDITURES/ENCUMBRANCES BY FUND

FINAL BUDGET 2005-2006
 SUMMARY OF FUND BALANCES, REVENUES,
 AND EXPENDITURES/ENCUMBRANCES BY FUND

FUND NO	TITLE	ESTIMATED	--- FY 2005-06 BUDGET ---			ESTIMATED
		UNRESERVED FUND BALANCE June 30, 2005	REVENUES	EXPENDITURE	ADJUSTMENTS AND TRANSFERS	UNRESERVED FUND BALANCE June 30, 2006
001	GENERAL FUND-UNRESERVED	5,416,781	26,392,025	29,164,209	57,300	2,701,897
001	GENERAL FUND-FEES AND CHARGES	0	6,243,902	6,243,902		0
001	GENERAL FUND-GRNTS & DESIG REV	0	843,387	843,387		0
SUBTOTAL GENERAL FUND		5,416,781	33,479,314	36,251,498	57,300	2,701,897
	UNEXPENDED FUNDS RETURNED	0	0	0		0
	POSITION SAVINGS/ADJUSTMENTS	600,000	0	(650,000)		1,250,000
	Non-Personnel Savings	600,000	0	0		600,000
	MOU COST	0	0	100,000		(100,000)
	VLf REVENUE	570,000	0	0		570,000
	MONEY HELD IN RESERVE (PERS/ERAF)	(1,035,000)	0	0	1,035,000 ³	0
TOTAL GENERAL FUND		6,151,781	33,479,314	35,701,498	1,092,300	5,021,897
007	UNALLOC INVESTMENT ERNGS	0	6,307	5,368		939
			15.00%			
SPECIAL REVENUE FUNDS						
109	GAS TAX 2105	93,623	418,955	512,578		0
110	GAS TAX 2106	55,117	298,903	354,020		0
111	GAS TAX 2107	50,324	561,377	611,701		0
112	GAS TAX 2107.5	(1,134)	7,884	6,750		0
114	TRAFFIC SAFETY	693,838	1,315,709	1,637,639		371,908
115	TDA NON-TRANSIT USE	55,832	1,160,475	1,216,307		0
135	OPEN SPACE FUND	2,226,429	625,595	156,765		2,695,259
140	PARKS MAINTENANCE TAX	0	1,312,200	1,312,200		0
150	CABLE TV	390,901	443,323	468,010		366,214
155	PUBLIC SAFETY	459,699	2,086,500	2,086,500	(57,300)	402,399
160	HOUSING IN-LIEU	895,973	93,865	0		989,838
165	MUNICIPAL ARTS	224,311	27,364	0		251,675
170	CHILD CARE	74,864	7,379,685	7,364,023		90,526
190	AGRICULTURE LAND ACQUISITION	1,212,650	20,684	20,000		1,213,334
200	CONSTRUCTION TAX	1,392,637	1,135,305	1,928,128		599,814
205	SUBDIVISION IN-LIEU PARK FEES	242,044	16,078	149,814		108,308
208	IN-LIEU OF PARKING PAYMENTS	259,844	100,355	0		360,199
210	FEDERAL/STATE HIGHWAY GRANTS	1,775,115	270,000	270,000		1,775,115
215	HUD/CDBG	95,324	934,187	1,031,085		(1,574)
216	OPERATIONAL GRANTS FUND	787,012	1,332,512	1,322,512		797,012
TOTAL SPECIAL REVENUE FUNDS		10,984,403	19,540,956	20,448,032	(57,300)	10,020,027

FINAL BUDGET 2005-2006
SUMMARY OF FUND BALANCES, REVENUES,
AND EXPENDITURES/ENCUMBRANCES BY FUND

FINAL BUDGET 2005-2006
 SUMMARY OF FUND BALANCES, REVENUES,
 AND EXPENDITURES/ENCUMBRANCES BY FUND

FUND NO	TITLE	AVAILABLE UNRESERVED FUND BALANCE	--- FY 2004-05 ADJUSTED BUDGET ---			ESTIMATED UNRESERVED FUND BALANCE
		July 1, 2004	REVENUES	EXPENDITURE	ADJUSTMENTS AND TRANSFERS	June 30, 2005
DEBT SERVICE/SPECIAL ASSMT FUNDS						
337	PUBLIC FACIL FINANCING AUTHORITY	4,717,901	1,150,429	1,151,038	(447,869)	4,269,423
338	MACE RANCH MELLO ROOS BOND	3,816,683	1,626,092	1,714,369	13,347	3,741,753
339	ABAG CERTIFICATE OF PARTICIPATN	324,502	4,432	0		328,934
353	OXFORD CIRCLE ASSMT DIST	41,075	591	0		41,666
358	UNIV RESEARCH PARK ASSMT DIST	360,408	183,538	180,015		363,931
361	PARKING ASSMT DIST #3	459,397	208,403	205,493		462,307
363	DAVIS PUBLIC FACILITIES	1,105	591	0		1,696
TOTAL DEBT SVC/SPEC ASSMT FNDS		9,721,071	3,174,076	3,250,915	(434,522)	9,209,710
CAPITAL PROJECT FUNDS						
456	DAVIS RESEARCH PARK ASSESSMNT DISTRICT IMPROVEMENT	654,116	11,229	0		665,345
460	ARLINGTON BLVD BENEFIT AREA	312,775	5,319	0		318,094
465	CAPITAL GRANTS FUND	(394,993)	0	0		(394,993)
468	DAVIS LAND ACQUISITION FUND	1,293,497 ¹	10,047	0	0	1,303,544
470	PUBLIC FACIL FINANCING AUTHORITY	(367,208)	33,981	114,642	447,869	0
471	MACE RANCH MELLO ROOS BOND	13,347	0	0	(13,347)	0
475	DEVELOPMENT DEFERRED IMPROV DEVELOPMENT IMPACT FEES	1,981,002 ¹	334,107	145,475		2,169,634
	ROADWAY	8,251,742	750,000	2,142,224		6,859,518
	WATER	9,921	165,000	0	(165,000)	9,921
	DRAINAGE	0	50,000	0	(50,000)	0
	SEWER	0	165,000	0	(165,000)	0
	CORE AREA	0	0	0		0
	PARK & RECREATION	4,060,136	400,000	1,022,433		3,437,703
	PUBLIC SAFETY	983,526	130,000	0		1,113,526
	GENERAL FACILITIES	1,800,493	200,000	643,569		1,356,924
	OPEN SPACE	2,116,178	70,000	0		2,186,178
TOTAL CAPITAL PROJECT FUNDS		20,714,532	2,324,683	4,068,343	54,522	19,025,394
TRUST AND AGENCY FUNDS						
715	HISTORICAL	7,012	118	0		7,130
716	DAVISVILLE BOOK	19,582	355	0		19,937
717	BRINLEY/HATTIE WEBER FUND	5,763	887	0		6,650
TOTAL TRUST AND AGENCY FUNDS		32,357	1,360	0	0	33,717

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FINAL BUDGET 2005-2006
SUMMARY OF FUND BALANCES, REVENUES,
AND EXPENDITURES/ENCUMBRANCES BY FUND



FINAL BUDGET 2005-2006
 SUMMARY OF FUND BALANCES, REVENUES,
 AND EXPENDITURES/ENCUMBRANCES BY FUND

FUND NO	TITLE	ESTIMATED	--- FY 2005-06 BUDGET ---		ESTIMATED	
		UNRESERVED FUND BALANCE June 30, 2005	REVENUES	EXPENDITURE	ADJUSTMENTS AND TRANSFERS	UNRESERVED FUND BALANCE June 30, 2006
DEBT SERVICE/SPECIAL ASSMT FUNDS						
337	PUBLIC FACIL FINANCING AUTHORITY	4,269,423	1,150,429	1,151,038	(138,669)	4,130,145
338	MACE RANCH MELLO ROOS BOND	3,741,753	1,626,092	1,714,369	0	3,653,476
339	ABAG CERTIFICATE OF PARTICIPATN	328,934	4,432	0		333,366
353	OXFORD CIRCLE ASSMT DIST	41,666	591	0		42,257
358	UNIV RESEARCH PARK ASSMT DIST	363,931	183,538	180,015		367,454
361	PARKING ASSMT DIST #3	462,307	208,403	205,493		465,217
363	DAVIS PUBLIC FACILITIES	1,696	591	0		2,287
TOTAL DEBT SVC/SPEC ASSMT FNDS		9,209,710	3,174,076	3,250,915	(138,669)	8,994,202
CAPITAL PROJECT FUNDS						
456	DAVIS RESEARCH PARK ASSESSMNT DISTRICT IMPROVEMENT	665,345	11,229	0		676,574
460	ARLINGTON BLVD BENEFIT AREA	318,094	5,319	0		323,413
465	CAPITAL GRANTS FUND	(394,993)	0	73,353		(468,346)
468	DAVIS LAND ACQUISITION FUND	1,303,544	10,047	0	0	1,313,591
470	PUBLIC FACIL FINANCING AUTHORITY	0	33,981	172,650	138,669	0
471	MACE RANCH MELLO ROOS BOND	0	0	0	0	0
475	DEVELOPMENT DEFERRED IMPROV DEVELOPMENT IMPACT FEES	2,169,634	355,434	70,193		2,454,875
	ROADWAY	6,859,518	750,000	315,334		7,294,184
	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	3,437,703	400,000	1,512,635		2,325,068
	PUBLIC SAFETY	1,113,526	130,000	0		1,243,526
	GENERAL FACILITIES	1,356,924	200,000	504,856		1,052,068
	OPEN SPACE	2,186,178	70,000	0		2,256,178
TOTAL CAPITAL PROJECT FUNDS		19,025,394	2,346,010	2,649,021	(251,252)	18,471,131
TRUST AND AGENCY FUNDS						
715	HISTORICAL	7,130	118	0		7,248
716	DAVISVILLE BOOK	19,937	355	0		20,292
717	BRINLEY/HATTIE WEBER FUND	6,650	887	0		7,537
TOTAL TRUST AND AGENCY FUNDS		33,717	1,360	0	0	35,077



FINAL BUDGET 2005-2006
SUMMARY OF FUND BALANCES, REVENUES,
AND EXPENDITURES/ENCUMBRANCES BY FUND

FUND NO	TITLE	WORKING	FY 2004-2005 BUDGET			WORKING
		CAPITAL LESS ENCUMB July 1, 2004	REVENUES	EXPENDITURE	TRANSFERS	CAPITAL LESS ENCUMB June 30, 2005
ENTERPRISE FUNDS						
570	PUBLIC TRANSIT	682,898	1,498,048	1,895,058		285,888
571	TRANSPORATION - NON TDA	(24,495)	1,200,000	1,200,000		(24,495)
WATER FUNDS						
511	WATER - MAINT & OPERATION	3,180,254	6,221,288	6,256,242	(1,581,239)	1,564,061
512	WATER - CAP REPLCMNT RESRV	3,621,385	67,962	983,144	1,581,239	4,287,442
513	WATER - CAPITAL EXPAN RESRV	1,155,735	15,957	252,424	165,000	1,084,268
520	SANITATION FUND	586,992	7,546,688	7,824,167		309,513
SEWER FUNDS						
531	SEWER - MAINT & OPERATION	1,523,923	7,836,896	6,764,851	(904,755)	1,691,213
532	SEWER - CAP REPLCMNT RESRV	3,642,119	15,661	788,714	904,755	3,773,821
533	SEWER - CAPITAL EXPAN RESRV	1,862,989	61,461	602,661	165,000	1,486,789
STORM SEWER FUNDS						
541	STORM SWR/DRN - MAINT & OPER	362,579	855,051	910,676	(79,285)	227,669
542	STORM SWR/DRN - CAP REPL RESRV	770,639 ¹	4,432	164,970	79,285	689,386
543	STORM SWR/DRN - CAP EXP RESRV	1,496,975	22,162	0	50,000	1,569,137
544	STORM SEWER - QUALITY	294,505	489,500	397,364	0	386,641
TOTAL ENTERPRISE FUNDS		19,156,498	25,835,106	28,040,271	380,000	17,331,333

FINAL BUDGET 2005-2006
SUMMARY OF FUND BALANCES, REVENUES,
AND EXPENDITURES/ENCUMBRANCES BY FUND

FUND NO	TITLE	WORKING	FY 2005-2006 BUDGET			WORKING
		CAPITAL LESS ENCUMB June 30, 2005	REVENUES	EXPENDITURE	TRANSFERS	CAPITAL LESS ENCUMB June 30, 2006
ENTERPRISE FUNDS						
570	PUBLIC TRANSIT	285,888	1,782,495	2,065,792		2,591
571	TRANSPORATION - NON TDA	(24,495)	1,048,000	1,048,000		(24,495)
WATER FUNDS						
511	WATER - MAINT & OPERATION	1,564,061	6,411,427	7,608,592	1,535,252	1,902,148
512	WATER - CAP REPLCMNT RESRV	4,287,442	67,962	1,781,430	(1,535,252)	1,038,722
513	WATER - CAPITAL EXPAN RESRV	1,084,268	15,957	421,498	174,921	853,648
520	SANITATION FUND	309,513	7,819,768	8,062,542		66,739
SEWER FUNDS						
531	SEWER - MAINT & OPERATION	1,691,213	9,163,323	8,342,670	(426,198)	2,085,668
532	SEWER - CAP REPLCMNT RESRV	3,773,821	15,661	824,286	426,198	3,391,394
533	SEWER - CAPITAL EXPAN RESRV	1,486,789	61,461	602,661	165,000	1,110,589
STORM SEWER FUNDS						
541	STORM SWR/DRN - MAINT & OPER	227,669	898,765	945,258	55,139	236,315
542	STORM SWR/DRN - CAP REPL RESRV	689,386	4,432	64,970	(55,139)	573,709
543	STORM SWR/DRN - CAP EXP RESRV	1,569,137	22,162	0	50,000	1,641,299
544	STORM SEWER - QUALITY	386,641	587,300	419,686	0	554,255
TOTAL ENTERPRISE FUNDS		17,331,333	27,898,713	32,187,385	389,921	13,432,582

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FINAL BUDGET 2005-2006
SUMMARY OF FUND BALANCES, REVENUES,
AND EXPENDITURES/ENCUMBRANCES BY FUND

FUND NO	TITLE	WORKING	FY 2004-2005 BUDGET			WORKING
		CAPITAL LESS ENCUMB July 1, 2004	REVENUES	EXPENDITURE	TRANSFERS	CAPITAL LESS ENCUMB June 30, 2005
INTERNAL SERVICE FUNDS						
620	GENERAL SERVICES	3,644,935	3,699,345	3,804,280		3,540,000
621	EQUIPMENT REPLACEMENT	2,875,313	1,501,770	1,628,962	(1,100,787)	1,647,334
625	BUILDING MAINTENANCE	614,637	1,128,100	1,435,731		307,006
630	CITY SELF-INSURANCE	(1,686,907)	5,610,156	6,084,388		(2,161,139)
TOTAL INTERNAL SERVICE FUNDS		5,447,978	11,939,371	12,953,361	(1,100,787)	3,333,201
TOTAL CITY FUNDS		73,208,245	95,141,884	102,280,590	0	66,069,539
DAVIS REDEVELOPMENT AGENCY						
951	REDEVELOPMENT GENERAL FUND	1,400,041 ¹	7,284,672	2,798,135	(4,029,551)	1,857,027
952	REDEVELOPMENT CAPITAL PROJ	2,279,354	0	3,194,460	1,338,014	422,908
953	REDEVELOPMENT DEBT SERVICE	923,002	147,156	1,631,753	1,491,397	929,802
954	REDEVELOPMENT HOUSING FUND	1,581,998	160,018	99,759	1,200,140	2,842,397
TOTAL REDEVELOPMENT FUNDS		6,184,395	7,591,846	7,724,107	0	6,052,134
TOTAL ALL FUNDS		79,392,640	102,733,730	110,004,697	0	72,121,673

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 Equipment Replacement Fund (621) to Sewer Maintenance & Operations (531) and Storm Sewer/Drainage Fund (541) to fu
 \$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)

FINAL BUDGET 2005-2006
SUMMARY OF FUND BALANCES, REVENUES,
AND EXPENDITURES/ENCUMBRANCES BY FUND

FUND NO	TITLE	WORKING CAPITAL LESS ENCUMB June 30, 2005	--- FY 2005-2006 BUDGET REVENUES	--- EXPENDITURE	--- TRANSFERS	WORKING CAPITAL LESS ENCUMB June 30, 2006
INTERNAL SERVICE FUNDS						
620	GENERAL SERVICES	3,540,000	3,116,582	3,462,753		3,193,829
621	EQUIPMENT REPLACEMENT	1,647,334	1,716,651	1,023,681	0	2,340,304
625	BUILDING MAINTENANCE	307,006	1,202,359	1,516,234		(6,869)
630	CITY SELF-INSURANCE	(2,161,139)	5,696,983	6,237,008		(2,701,164)
TOTAL INTERNAL SERVICE FUNDS		<u>3,333,201</u>	<u>11,732,575</u>	<u>12,239,676</u>	<u>0</u>	<u>2,826,100</u>
TOTAL CITY FUNDS		66,069,539	98,179,311	106,481,895	1,035,000	58,801,955
DAVIS REDEVELOPMENT AGENCY						
951	REDEVELOPMENT GENERAL FUND	1,857,027	8,409,670	2,715,985	(4,029,551)	3,521,161
952	REDEVELOPMENT CAPITAL PROJ	422,908	65,256	914,476	1,338,014	911,702
953	REDEVELOPMENT DEBT SERVICE	929,802	147,156	1,631,753	1,491,397	936,602
954	REDEVELOPMENT HOUSING FUND	2,842,397	148,768	134,301	1,200,140	4,057,004
TOTAL REDEVELOPMENT FUNDS		<u>6,052,134</u>	<u>8,770,850</u>	<u>5,396,515</u>	<u>0</u>	<u>9,426,469</u>
TOTAL ALL FUNDS		<u><u>72,121,673</u></u>	<u><u>106,950,161</u></u>	<u><u>111,878,410</u></u>	<u><u>1,035,000</u></u>	<u><u>68,228,424</u></u>

**REVENUE &
EXPENDITURES**

The following section of the budget presents summary schedules of revenues and expenditures for all funds. The information is shown for the 2005-06 budget year, the revised budget estimates for fiscal year 2004-05, and actual figures for fiscal years 2003-04 and 2002-03.

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 East Mace neighborhood park. 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 2005-2006
SUMMARY OF REVENUES
BY FUND

FUND NO	TITLE	2002-03 ACTUAL	2003-04 ACTUAL	2004-05 BUDGET	2005-06 BUDGET
001	GENERAL FUND	28,505,889	29,481,579	33,052,286	33,479,314
	TOTAL GENERAL FUND	28,505,889	29,481,579	33,052,286	33,479,314
007	UNALLOC INVESTMENT ERNGS	4,397	5,835	6,266	6,307
SPECIAL REVENUE FUNDS					
109	GAS TAX 2105	403,863	400,276	399,255	418,955
110	GAS TAX 2106	291,061	284,115	282,703	298,903
111	GAS TAX 2107	541,997	531,936	522,177	561,377
112	GAS TAX 2107.5	8,953	7,608	7,884	7,884
114	TRAFFIC SAFETY	1,106,418	1,000,627	1,349,675	1,315,709
115	TDA NON-TRANSIT USE	434,963	333,226	760,285	1,160,475
135	OPEN SPACE FUND	653,103	623,876	632,295	625,595
140	PARKS MAINTENANCE TAX	1,305,470	1,292,314	1,310,000	1,312,200
150	CABLE TV	458,870	440,834	436,123	443,323
155	PUBLIC SAFETY	1,949,479	2,019,129	2,035,000	2,086,500
160	HOUSING IN-LIEU	743,743	308,709	100,365	93,865
165	MUNICIPAL ARTS	14,459	51,974	52,364	27,364
170	CHILD CARE	6,615,901	6,854,357	7,136,310	7,379,685
190	AGRICULTURE LAND ACQUISITION	29,383	7,281	20,684	20,684
200	CONSTRUCTION TAX	1,609,835	1,013,835	1,571,456	1,135,305
205	SUBDIVISION IN-LIEU PARK FEES	501,450	34,163	16,078	16,078
208	IN-LIEU OF PARKING PAYMENTS	5,283	41,424	10,355	100,355
210	FEDERAL/STATE HIGHWAY GRANTS	1,745,852	281,295	1,370,000	270,000
215	HUD/CDBG	937,561	800,716	988,100	934,187
216	OPERATIONAL GRANTS FUND	2,922,852	1,934,935	1,095,656	1,332,512
	TOTAL SPECIAL REVENUE FUNDS	22,280,496	18,262,630	20,096,765	19,540,956
DEBT SERVICE/SPECIAL ASSMT FUNDS					
337	PUBLIC FACIL FINANCING AUTHORITY	1,483,186	6,619,051	1,150,429	1,150,429
338	MACE RANCH MELLO ROOS BOND	2,110,260	1,863,914	1,626,092	1,626,092
339	ABAG CERTIFICATE OF PARTICIPATN	7,221	2,386	4,432	4,432
353	OXFORD CIRCLE ASSMT DIST	989	245	591	591
358	UNIV RESEARCH PARK ASSMT DIST	182,400	171,930	181,174	181,174
359	UNIV RESEARCH PARK RESERVE FUNE	2,994	745	2,364	2,364
361	PARKING ASSMT DIST #3 REDEMPTION	212,043	201,752	206,187	206,187
362	PARKING ASSMT DIST #3 RESERVE FUI	2,749	683	2,216	2,216
363	DAVIS PUBLIC FACILITIES	0	1	591	591
	TOTAL DEBT SVC/SPEC ASSMT FNDS	4,001,842	8,860,707	3,174,076	3,174,076
CAPITAL PROJECT FUNDS					
456	DAVIS RESEARCH PARK ASSESMNT DI:	15,751	3,915	11,229	11,229
460	ARLINGTON BLVD BENEFIT AREA	7,531	1,872	5,319	5,319
465	CAPITAL GRANTS FUND	25,064	314	69,361	0

FINAL BUDGET 2005-2006
SUMMARY OF REVENUES
BY FUND

FUND NO	TITLE	2002-03 ACTUAL	2003-04 ACTUAL	2004-05 BUDGET	2005-06 BUDGET
468	DAVIS LAND ACQUISITION FUND	21,935	6,590	10,047	10,047
470	PUBLIC FACIL FINANCING AUTHORITY	34,775	8,883	33,981	33,981
471	MACE RANCH MELLO ROOS BOND	0	13,346	0	0
475	DEVELOPMENT DEFERRED IMPROV	5,031,215	1,804,221	2,290,021	2,285,434
	TOTAL CAPITAL PROJECT FUNDS	5,136,271	1,839,141	2,419,958	2,346,010
TRUST AND AGENCY FUNDS					
715	HISTORICAL	193	48	118	118
716	DAVISVILLE BOOK	656	117	355	355
717	BRINLEY/HATTIE WEBER FUND	139	34	887	887
920	DAVIS COMSTOCK TRUST	0	0	0	0
	TOTAL TRUST AND AGENCY FUNDS	988	199	1,360	1,360
ENTERPRISE FUNDS					
570	PUBLIC TRANSIT	1,791,354	1,911,115	1,603,306	1,782,495
571	TRANSPORTATION NON-TDA	1,865,778	4,718,410	1,000,000	1,048,000
511	WATER - MAINT & OPERATION	5,554,975	6,845,313	5,728,488	6,411,427
512	WATER - CAP REPLCMNT RESRV	122,610	33,690	67,962	67,962
513	WATER - CAPITAL EXPAN RESRV	73,288	29,658	15,957	15,957
520	SANITATION FUND	7,560,120	7,569,709	7,873,588	7,819,768
531	SEWER - MAINT & OPERATION	5,622,081	6,888,751	7,683,896	9,163,323
532	SEWER - CAP REPLCMNT RESRV	60,869	11,696	15,661	15,661
533	SEWER - CAPITAL EXPAN RESRV	28,851	8,697	61,461	61,461
541	STORM SWR/DRN - MAINT & OPERATIC	825,688	813,880	859,383	898,765
542	STORM SWR/DRN - CAP REPLCMNT RE	29,609	6,585	4,432	4,432
543	STORM SWR/DRN - CAP EXPAN RESRV	34,192	8,815	22,162	22,162
544	STORM SWR/DRN - QUALITY	358,079	417,415	505,500	587,300
	TOTAL ENTERPRISE FUNDS	23,927,494	29,263,734	25,441,796	27,898,713
INTERNAL SERVICE FUNDS					
620	GENERAL SERVICES	3,423,948	3,428,270	3,699,345	3,116,582
621	EQUIPMENT REPLACEMENT	1,291,919	1,285,806	1,354,544	1,716,651
625	BUILDING MAINTENANCE	1,122,459	1,125,500	1,128,100	1,202,359
630	CITY SELF-INSURANCE	4,307,221	5,220,913	5,610,156	5,696,983
	TOTAL INTERNAL SERVICE FUNDS	10,145,547	11,060,489	11,792,145	11,732,575
	TOTAL CITY FUNDS	94,002,924	98,774,314	95,984,652	98,179,311
DAVIS REDEVELOPMENT AGENCY					
951	REDEVELOPMENT AGENCY GEN FUND	5,415,082	6,297,068	6,296,852	8,409,670
952	REDEVELOPMENT CAPITAL PROJECTS	201,459	518,943	0	65,256
953	REDEVELOPMENT DEBT SERVICE	9,407	9,271,848	140,356	147,156
954	REDEVELOPMENT HOUSING FUND	58,515	91,848	142,368	148,768
	TOTAL REDEVELOPMENT FUNDS	5,684,463	16,179,707	6,579,576	8,770,850
	TOTAL ALL FUNDS	99,687,387	114,954,021	102,564,228	106,950,161

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FINAL BUDGET 2005-2006
SUMMARY OF EXPENDITURES
BY FUND

FUND NO	TITLE	2002-03 ACTUAL	2003-04 ACTUAL	2004-05 BUDGET	2005-06 BUDGET
001	GENERAL FUND	27,092,390	30,600,969	35,216,066	36,251,498
	TOTAL GENERAL FUND	<u>27,092,390</u>	<u>30,600,969</u>	<u>35,216,066</u>	<u>36,251,498</u>
007	UNALLOC INVESTMENT ERNGS	4,185	5,835	4,859	5,368
SPECIAL REVENUE FUNDS					
109	GAS TAX 2105	326,144	365,989	450,135	512,578
110	GAS TAX 2106	205,430	327,454	334,806	354,020
111	GAS TAX 2107	834,766	524,160	540,571	611,701
112	GAS TAX 2107.5	1,354	30,777	8,535	6,750
114	TRAFFIC SAFETY	686,149	932,344	1,423,282	1,637,639
115	TDA NON-TRANSIT USE	460,672	311,053	849,646	1,216,307
135	OPEN SPACE FUND	54,955	99,250	154,115	156,765
140	PARKS MAINTENANCE TAX	1,305,000	1,313,056	1,312,200	1,312,200
150	CABLE TV	344,404	419,607	476,180	468,010
155	PUBLIC SAFETY	1,797,351	1,790,689	2,188,115	2,086,500
160	HOUSING IN-LIEU	170,966	0	0	0
165	MUNICIPAL ARTS	0	61,801	38,300	0
170	CHILD CARE	6,232,590	6,759,934	7,120,649	7,364,023
190	AGRICULTURE LAND ACQUISITION	9,265	5,000	20,000	20,000
200	CONSTRUCTION TAX	2,001,857	1,386,240	3,301,174	1,928,128
205	SUBDIVISION IN-LIEU PARK FEES	80,594	147,967	149,814	149,814
208	IN-LIEU OF PARKING PAYMENTS	0	0	0	0
210	FEDERAL/STATE HIGHWAY GRANTS	226,769	163,661	1,689,000	270,000
215	HUD/CDBG	658,928	1,162,662	1,128,387	1,031,085
216	OPERATIONAL GRANTS FUND	2,571,087	3,354,988	1,068,890	1,322,512
	TOTAL SPECIAL REVENUE FUNDS	<u>17,968,281</u>	<u>19,156,632</u>	<u>22,253,799</u>	<u>20,448,032</u>
DEBT SERVICE/SPECIAL ASSMT FUNDS					
337	PUBLIC FACIL FINANCING AUTHORITY	1,149,044	6,556,780	1,151,038	1,151,038
338	MACE RANCH MELLO ROOS BOND	2,017,993	1,639,710	1,714,369	1,714,369
339	ABAG CERTIFICATE OF PARTICIPATN	0	0	0	0
353	OXFORD CIRCLE ASSMT DIST	0	0	0	0
358	UNIV RESEARCH PARK ASSMT DIST	183,168	184,168	180,015	180,015
361	PARKING ASSMT DIST #3	200,403	207,566	205,493	205,493
	TOTAL DEBT SVC/SPEC ASSMT FNDS	<u>3,550,608</u>	<u>8,588,224</u>	<u>3,250,915</u>	<u>3,250,915</u>
CAPITAL PROJECT FUNDS					
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	16,396	308	60,000	73,353
468	DAVIS LAND ACQUISITION FUND	19,070	0	0	0

FINAL BUDGET 2005-2006
SUMMARY OF EXPENDITURES
BY FUND

FUND NO	TITLE	2002-03 ACTUAL	2003-04 ACTUAL	2004-05 BUDGET	2005-06 BUDGET
TRUST AND AGENCY FUNDS					
470	PUBLIC FACIL FINANCING AUTHORITY	49,072	10,010	114,642	172,650
471	MACE RANCH MELLO ROOS BOND	58,522	0	0	0
475	DEVELOPMENT DEFERRED IMPROV	913,768	3,625,534	3,964,373	2,403,018
	TOTAL CAPITAL PROJECT FUNDS	1,056,828	3,635,852	4,139,015	2,649,021
TRUST AND AGENCY FUNDS					
715	HISTORICAL	0	1,021	0	0
716	DAVISVILLE BOOK	0	0	0	0
	TOTAL TRUST AND AGENCY FUNDS	0	1,021	0	0
ENTERPRISE FUNDS					
570	PUBLIC TRANSIT	1,713,400	1,839,584	1,895,058	2,065,792
571	TRANSPORTATION NON TDA	1,695,488	4,677,100	1,000,000	1,048,000
511	WATER - MAINT & OPERATION	5,222,352	5,596,003	7,318,801	7,608,592
512	WATER - CAP REPLCMNT RESRV	879,724	168,626	1,756,696	1,781,430
513	WATER - CAPITAL EXPAN RESRV	238,905	165,305	439,105	421,498
520	SANITATION FUND	7,305,379	7,576,861	7,824,167	8,062,542
531	SEWER - MAINT & OPERATION	5,336,608	4,596,616	6,867,323	8,342,670
532	SEWER - CAP REPLCMNT RESRV	513,911	1,064,755	839,204	824,286
533	SEWER - CAPITAL EXPAN RESRV	204,007	182,726	602,661	602,661
541	STORM SWR/DRN - MAINT & OPER	1,694,734	717,983	910,814	945,258
542	STORM SWR/DRN - CAP REPL RESRV	261,800	60,876	64,970	64,970
543	STORM SWR/DRN - CAP EXPN RSRV	0	18,295	0	0
544	STORM SWR/DRN - QUALITY	276,218	305,743	397,364	419,686
	TOTAL ENTERPRISE FUNDS	25,342,526	26,970,473	29,916,163	32,187,385
INTERNAL SERVICE FUNDS					
620	GENERAL SERVICES	3,341,372	3,544,993	3,804,364	3,462,753
621	EQUIPMENT REPLACEMENT	1,059,643	1,213,108	1,663,962	1,023,681
625	BUILDING MAINTENANCE	1,179,221	1,300,807	1,435,731	1,516,234
630	CITY SELF-INSURANCE	4,909,110	5,538,763	6,084,388	6,237,008
	TOTAL INTERNAL SERVICE FUNDS	10,489,346	11,597,671	12,988,445	12,239,676
	TOTAL CITY FUNDS	85,504,164	100,556,677	107,769,262	107,031,895
DAVIS REDEVELOPMENT AGENCY					
951	REDEVELOPMENT AGENCY GENERAL I	1,971,266	2,310,957	2,798,135	2,715,985
952	REDEVELOPMENT CAPITAL PROJECTS	749,987	829,260	3,702,871	914,476
953	REDEVELOPMENT DEBT SERVICE	1,516,719	8,965,912	1,631,753	1,631,753
954	REDEVELOPMENT HOUSING FUND	35,164	77,801	99,759	134,301
	TOTAL REDEVELOPMENT FUNDS	4,273,136	12,183,930	8,232,518	5,396,515
	TOTAL ALL FUNDS	89,777,300	112,740,607	116,001,780	112,428,410