

CITY OF DAVIS
Changes in Net Assets
Last Four Fiscal Years
(Accrual Basis of Accounting)

	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>
Expenses				
Governmental Activities:				
General Government	\$3,225,626	\$3,571,950	\$3,558,319	\$4,147,737
Public Safety	15,461,386	17,309,890	20,723,420	19,574,310
Public Works	7,381,924	90,309,525	92,673,791	92,661,922
Community Development	3,874,644	2,881,783	3,583,231	3,562,456
Parks and Community Services	16,445,283	18,094,869	18,685,011	18,554,243
Interest on Long Term Debt	1,811,617	1,903,353	1,246,150	1,276,405
Total Governmental Activities Expenses	<u>48,200,480</u>	<u>134,071,370</u>	<u>140,469,922</u>	<u>139,777,073</u>
Business-Type Activities:				
Water	5,557,625	6,272,414	6,670,915	6,657,576
Sanitation	7,315,874	7,565,779	7,680,397	7,906,456
Sewer	5,885,551	5,135,805	6,446,797	7,249,341
Storm Sewer	1,288,905	1,454,896	1,704,263	1,827,081
Public transit	3,461,619	6,609,123	3,195,770	4,512,019
Total Business-Type Activities Expenses	<u>23,509,574</u>	<u>27,038,017</u>	<u>25,698,142</u>	<u>28,152,473</u>
Total Primary Government Expenses	<u>\$71,710,054</u>	<u>\$161,109,387</u>	<u>\$166,168,064</u>	<u>\$167,929,546</u>
Program Revenues				
Governmental Activities:				
Charges for Services:				
General Government	\$699,240	\$1,010,879	\$1,026,383	\$1,035,092
Public Safety	1,876,887	3,005,892	2,264,993	1,964,664
Public Works	267,186	442,050	165,807	191,953
Community Development	2,976,417	2,456,030	3,246,174	2,590,696
Parks and Community Services	2,153,542	2,113,853	2,135,708	2,255,983
Operating Grants and Contributions	14,026,809	12,527,085	14,240,090	14,423,942
Development impact fees and permits	4,374,463	1,815,385	5,370,574	1,515,806
Total Government Activities Program Revenues	<u>26,374,544</u>	<u>23,371,174</u>	<u>28,449,729</u>	<u>23,978,136</u>
Business-Type Activities:				
Charges for Services:				
Water	5,282,564	6,308,856	5,781,440	6,275,459
Sanitation	7,475,904	7,544,575	7,481,207	8,069,352
Sewer	5,013,322	7,048,496	7,836,303	9,145,774
Storm Sewer	1,219,046	1,234,991	1,295,695	1,451,252
Public transit	13,843	16,090	15,685	16,043
Operating Grants and Contributions	4,132,729	7,276,079	3,275,727	3,958,332
Development impact fees and permits	101,061		961,984	509,050
Total Business-Type Activities Program Revenue	<u>23,238,469</u>	<u>29,429,087</u>	<u>26,648,041</u>	<u>29,425,262</u>
Total Primary Government Program Revenues	<u>\$49,613,013</u>	<u>\$52,800,261</u>	<u>\$55,097,770</u>	<u>\$53,403,398</u>
Net (Expense)/Revenue				
Governmental Activities	(\$21,825,936)	(\$110,700,196)	(\$112,020,193)	(\$115,798,937)
Business-Type Activities	(271,105)	2,391,070	949,899	1,272,789
Total Primary Government Net Expense	<u>(\$22,097,041)</u>	<u>(\$108,309,126)</u>	<u>(\$111,070,294)</u>	<u>(\$114,526,148)</u>

CITY OF DAVIS
Changes in Net Assets
(continued)
Last Four Fiscal Years
(Accrual Basis of Accounting)

	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>
General Revenues and Other Changes in Net Assets				
Governmental Activities:				
Taxes:				
Property Taxes	\$11,737,158	\$13,717,077	\$14,150,857	\$17,016,586
Sales Taxes	5,548,113	5,434,627	8,052,765	\$8,988,381
Motor Vehicle In-Lieu	3,578,071	3,509,788	4,316,129	4,618,842
Transient Occupancy Tax	908,964	981,074	928,090	940,886
Municipal Services	1,772,132	1,853,167	1,921,115	2,001,032
Business License	1,043,991	1,075,340	1,139,725	1,179,106
Park Maintenance	1,305,426	1,292,315	1,312,782	1,315,708
Construction	1,154,752	852,777	847,051	787,699
Open Space Protection	630,112	615,616	625,694	627,096
Franchise	794,452	849,649	876,117	877,670
Investment Earnings	2,673,312	852,878	2,045,947	1,295,101
Miscellaneous	849,025	964,693	1,074,961	2,791,561
Other Taxes	360,631	0	309,593	
Transfer Taxes	239,465	270,800	334,523	257,580
Total Government Activities	<u>32,595,604</u>	<u>32,269,801</u>	<u>37,935,349</u>	<u>42,697,248</u>
Business-Type Activities:				
Interest Earnings	343,612	116,518	480,419	404,646
Miscellaneous	868,382	34,301	1,307,409	449,358
Total Business-Type Activities	<u>1,211,994</u>	<u>150,819</u>	<u>1,787,828</u>	<u>854,004</u>
Total Primary Government	<u>\$33,807,598</u>	<u>\$32,420,620</u>	<u>\$39,723,177</u>	<u>\$43,551,252</u>
Change in Net Assets				
Governmental Activities	\$10,769,668	(\$78,430,395)	(\$74,084,844)	(\$73,101,689)
Business-Type Activities	940,889	2,541,889	2,737,727	2,126,793
Total Primary Government	<u>\$11,710,557</u>	<u>(\$75,888,506)</u>	<u>(\$71,347,117)</u>	<u>(\$70,974,896)</u>