

STAFF REPORT

DATE: May 19, 2026

TO: City Council

FROM: Daryel Dunston, City Manager
Alberto Preciado, Finance Director
Lewis Clarke-Wardle, Financial Analyst

SUBJECT: Fiscal Year 2026/27 Mid-Cycle Budget Update

Recommendation

- 1) Receive the fiscal year (FY) 2026/27 Mid-Cycle Budget Update, with recommendations from the City Manager for mid-cycle adjustments;
- 2) Seek City Council initial feedback and questions;
- 3) Direct staff to return in June 2026 for an adoption of the proposed mid-cycle updates.

Executive Summary

The City Council adopted the biennial budget for FY 2025/26 and 2026/27 on June 17, 2025. After the first year of the budget cycle, staff is bringing an update to FY 2026/27 (mid-cycle update) for City Council consideration. The FY 2026/27 mid-cycle update includes changes related to a more refined revenue forecast based on the current economy and City Manager recommendations for expenditure changes necessitated by operating demands and other external factors. A summary of the proposed FY 2026/27 Budget adjustments is included in Attachment 2.

Generally, a majority of the City's revenues are projected to remain within expectations set by the adopted budget, with the exception of cannabis tax, sales tax, and program revenues. Total General Fund revenues are projected to be lower than the original adopted budget by approximately \$0.2 million or 0.2%.

Staff has undertaken initial cost-cutting measures to reduce overall expenditures, resulting in \$1.4 million in proposed reductions. Additionally, staff has taken care to limit additional expenditure requests for the current mid-cycle budget update except for where critically necessary, such as for expenditures over which the City has limited or no control, like utility costs, one-time payments outlined in labor memoranda of understanding (MOU's), and rental costs. The result is that total expenditures as adjusted are lower than the adopted budget by over \$600,000, or 0.6%.

Although these efforts have narrowed the General Fund expenditure gap, total General Fund revenues remain lower than total expenditures by approximately \$2 million. The City Manager is continuing to work with Department Heads on structural changes in anticipation of upcoming retirements to close the General Fund gap completely, and additional reduction recommendations will be presented to the City Council in February 2027 to bring expenditures in line with projected revenues.

The City continues to invest in its infrastructure with over \$3 million allocated from the General Fund to much-needed rehabilitation of local streets and bike paths as part of the City's required maintenance of effort contribution, as well as other transportation-related funds. Enterprise funds have also been budgeted to address relevant utility-related projects.

The City Council's reserve policy sets a minimum General Fund reserve of 15% of expenditures. As of March 2026, the projected ending fund balance for the year was estimated at 8.95%. However, as a result of completed prior year audits and subsequent corrections, and additional cost-cutting measures, the proposed mid-cycle budget projects the General Fund reserve balance at \$13.3 million or 13.7% of total General Fund expenditures. Restoring the General Fund reserve to a 15% level is a critical step to stabilizing the City's fiscal outlook and remains a primary priority.

Overall, revenues for all funds have been revised to increase by \$4.7 million from the originally adopted budget for FY 2026/27. The General Fund (001) revenues have been revised to decrease by \$0.2 million compared to the originally adopted FY 2026/27 Budget.

The adopted FY26/27 Budget projected an available fund balance of \$10.9 million for the General Fund, representing a reserve of 11.1% of expenditures. This was calculated using unaudited estimated fund balances for FY 2021/22 and FY 2022/23. As staff gets closer to finalizing outstanding audits, which is anticipated by December 2026, the projections for current and future years will be more accurate. Until then, reserve projections can change.

Due to progress with outstanding audits, expenditure reductions identified by all departments, refinement of vacancy estimates, and staff analysis and clean-up of prior year encumbrances, staff is projecting an ending General Fund reserve balance of \$13.3 million, or 13.7% of expenditures.

Achieving the 13.7% reserve level is only achieved by implementing the above noted reduction of \$1.4 million in expenditures. Additionally, limiting new funding requests, deferred timing of several capital projects and staff's recommendation to use available funding to move resources to the General Fund are tools staff is proposing to utilize as a General Fund balancing strategy.

It is crucial to note that these strategies to balance the budget are intended as initial steps towards correcting a structural budget deficit. General Fund expenditures continue to exceed revenues, creating structural deficit within the Fund. Consequently, measures to increase revenue, such as the passage of Measure Q, as well as economic development efforts, and efforts to curtail the growth of General Fund expenditures are critical to achieving structural balance in the longer term.

Aside from the General Fund balancing challenges noted above, other funds are tracking as anticipated based on the nature of each fund.

Fiscal Impact

The information presented in this report provides the recommended updates to the second year of the two-year citywide budget with an emphasis on the General Fund. The City's FY 2026/27 revised expenditures Budget totals \$253.9 million for all City funds, with a General Fund budget of \$97.2 million in expenditures. It is projected that the City will achieve an available fund balance in its General Fund for FY 2026/27 of \$13.3 million or 13.7% of General Fund expenditures and transfers out, if all proposed recommendations in this report are approved by the City Council. The City Council's policy is to maintain a 15% General Fund reserve (also known as the available fund balance). In total, General Fund revenues are coming in as projected, while proposed costs have decreased, and the City is making progress towards reaching the City Council approved level. Without an increase in revenue, a decrease in expenditures, or some combination of the two, the General Fund reserve will continue to decline.

Also included in the City's Mid-Cycle Budget Update is the Redevelopment Successor Agency FY 2026/27 budget totaling \$1.9 million. The Successor Agency will fund its expenditures with Redevelopment Property Tax Fund (RPTTF) revenues received in June and January of each year. Any other revenues received by the Successor Agency will be used to pay debt service and other enforceable obligations.

Council Goals

The proposed budget addresses all City Council goals: Fiscal Resilience, Public Safety, Economic Development, Climate Resilient Infrastructure, Housing, and Social Services for the Vulnerable.

Commission Input

The mid-cycle budget will be presented to the Fiscal Commission at a special meeting on May 20th. Fiscal Commission input will be shared with the City Council as part of the June 2nd Budget Question and Answer session.

Background and Analysis

General Fund Revenue Performance and Update

The General Fund is the primary revenue source and operating fund for most services the City typically offers. These include public safety (police and fire), street maintenance, urban forestry, parks and recreation, social services, etc. In addition, administrative costs for general government, finance, human resources, information systems, and legal counsel are predominantly funded by the General Fund. These activities are funded through general tax dollars from sales and property taxes, motor vehicle-in-lieu fees, municipal service tax, transient occupancy tax, and by revenues generated from permits, fees and investment earnings.

Overall, General Fund revenues are tracking at a similar level to expectations. City of Davis General Fund revenues are estimated to decrease by \$0.2 million from the initially approved FY 2026/27 Budget. The City's overall tax revenue is staying flat compared to the budget adopted a year ago. However, more detailed analysis shows decreases in

Sales Tax, and Cannabis Tax revenue are offset by increases in Property Tax, investment income, and other general revenues.

- **Property Tax and Motor Vehicle License Fee in Lieu** combined are the largest revenue source for the General Fund. Property taxes are received in three installments, with the first received in January (50%), the second in May (45%), and the last installment in August (5%). These make up almost 34% of General Fund total revenues. Property Tax (including “waterfall funds” from former Redevelopment Agency and MVLFF In-Lieu) is expected to increase by \$0.1 million.
- **Sales Tax** is dependent on the economy and consumer spending. Staff projects FY 2026/27 sales tax revenue to decrease by \$0.5 million from the original adopted budget. This is in part due to refining revenue projections after the implementation of Measure Q in April 2025, but also as recognition that consumers may slow discretionary spending in the face of continued economic uncertainty and continued hostilities in the Middle East causing sustained increases to gasoline prices and disruption of supply chains.
- **Transient Occupancy Tax (TOT)** directly benefits from increased spending activities. TOT is projected to remain at the original adopted budget of \$3.1 million for FY 2026/27.
- **Business License Tax** is projected to remain at the original adopted budget of \$2.3 million for FY 2026/27.
- **Cannabis Revenue** is expected to be \$0.5 million less than the original adopted budget. This is a consequence of continued settling of the market amid the opening of retailers in other jurisdictions in our region.
- **Investments and Other Revenue** is expected to increase by \$1.5 million from the original adopted budget for FY 2026/27 with the City’s investment portfolio continuing to perform above expectations.
- **Departmental Program Revenues** are projected to decrease from the originally adopted budget by a net of approximately \$67,000. The largest contributors to the change are below.
 - \$56,000 decrease in Cannabis 1% Community Benefit Fees based on lower cannabis sales within the City.
 - \$0.2 million decrease in Community Development Department fees relating to planning fees due to lower volume of construction projects.
 - \$18,600 increase in Police revenue due to increased rates for contract security and increased code compliance revenue estimates.
 - \$16,000 increase in revenue due to anticipated increase in rental of the Veterans Memorial Theater.

- \$0.2 million increase in Social Services and Housing revenue for Permanent Local Housing Allocation (PLHA) state grants proposed to be used to fund Limited Term staff in the Respite Center.

Expenditure Assumptions

The mid-cycle update provides for cost-of-living adjustments (COLA) for contractual services and materials and supplies where called for by existing contracts with vendors or requested by department staff as a result of cost increases.

The original adopted budget for FY2026/27 included a 3% COLA as outlined in the City's agreements with its labor bargaining units. The COLA is set at a range of 2% to 4%, depending on changes to inflation as measured by the Consumer Price Index (CPI) for All Urban Consumers for San Francisco-Oakland-Hayward, CA as measured in February of each year by the Bureau of Labor Statistics (BLS). This year, BLS reported a 2.5% change in CPI from the prior year.

The personnel vacancy factor used in the original adopted budget was approximately 4% of salaries and wages. However, staff estimates that the average vacancy rate for the City has consistently been higher than 8% since 2024. Therefore, staff is proposing to revise the vacancy factor to 5% of total salaries and wages, which is still a conservative estimate of the impact of vacancies on the budget.

The City's MOU with the Davis Wastewater Treatment Plant Association expires on June 30, 2026 and negotiations are currently underway. While the budgetary impact of a new MOU is not known at this time, staff is hopeful to reach an agreement prior to the adoption of the mid-cycle budget. All fiscal impacts related to this MOU will be borne by the wastewater enterprise fund. All of the other City's bargaining agreements expire at the end of June 2028.

Health benefit contribution costs through CalPERS have increased on average by 8% leading to increased expenditures. The other post-employment benefits (OPEB) liability continues to be used as a balancing strategy to ease pressure and reduce overall expenditures on the General Fund. The budget originally assumed OPEB contributions at only the required payments for the next fiscal year (also known as pay-go costs).

Expenditure Reduction Recommendations

As part of the budget process, City departments carefully analyzed expenditures authorized in the adopted budget for FY2026/27 to identify costs that could be reduced with minimum impact to the City's programs and services. This resulted in the proposed reduction of \$1.4 million of expenditures in the General Fund. Notable items are described below.

City Manager's Office - \$0.2 Million

A reduction of \$0.1 million is recommended for grant match expenditures utilized for grant writing and matches. This reduction does not eliminate the budget for grant writing, but represents a right-sizing of this item's budget to more closely align to average annual expenditures.

Additionally, staff recommends the elimination of the vacant Media Services Specialist position. The City has held the position vacant since January and has redistributed duties to a contracted provider and other staff. The net effect of this reduction, including increased contract costs is savings of \$0.1 million.

Community Development Department - \$0.2 Million

The proposed budget includes a reduction of \$0.2 million in professional services expenditures originally intended for the development of the Climate Action and Adaptation Plan. Although the Plan is complete and the Sustainability Program budget transferred to the City Manager's Office, these funds had not been removed from the Community Development budget.

Finance Department - \$45,000

Staff recommends a reduction of \$26,000 in professional services expenditures and a reduction of professional development expenditures of \$10,000.

The FY 2026/27 budget authorizes an additional Finance Assistant I/II in the Finance Department. Finance anticipates starting this position in the latter part of the fiscal year to assist with reducing costs and in anticipation of beginning the process of implementing the City's new enterprise resources planning system.

Fire Department - \$75,000

A reduction of \$75,000 in the small tools and equipment budget is recommended. This change reduces the budget for this line item by 23%.

Human Resources Department- \$25,000

This recommended reduction of \$25,000 relates to the pausing of the first tier of the City's Supervisor Academy.

Parks & Community Services (PCS) Department- \$0.2 Million

Recommended reductions include approximately \$33,000 to the department's temporary part-time labor budget, \$10,000 to staff development and \$16,500 in leasing/rental revenues. In addition, the proposed budget includes the elimination of an Irrigation Technician position, resulting in a net \$0.1 million in budget savings.

PCS and PWET collaborated on a citywide cost saving measure by proposing to combine two 0.75% Community Services Program Coordinator positions into 1.0 FTE. The new position will scale back select tasks of each of the former part-time positions, resulting in a net reduction of 0.5 FTE. The new position will be housed in PCS and result in a \$24,000 increase to the PCS budget, but a reduction in the PWET budget of approximately \$0.1 million.

Police Department - \$0.1 Million

Recommended reductions include a \$90,000 reduction in capital outlay for communications equipment not used in the last two fiscal years, and reductions in equipment lease and maintenance and repair services.

Public Works Engineering and Transportation Department - \$0.2 Million

The recommended suspension of the Engineering Intern program results in \$0.1 million in expenditure reduction. Additionally, the elimination of a vacant 0.75 FTE Community Services Program Coordinator in the PWET department being consolidated into the Parks and Community Services department results in a decrease in expenditures in PWET of \$0.1 million.

Public Works Utilities and Operations - \$0.2 Million

Staff is recommending that \$65,000 of labor costs that are currently allocated to the General Fund be reallocated to enterprise and special revenue funds. Additionally, staff recommends the reduction of \$0.1 million in various other expenditure categories which may reduce staff flexibility but which should not have a noticeable effect on services provided to the community.

Social Services and Housing Department - \$0.2 Million

Staff recommends changing the funding source of two temporary part-time positions from General Fund to PLHA state grant funds for two years. Following the expiration of this funding, new funding will be required to continue staffing these positions.

Various - \$0.5 million

In addition to the development of expenditure reductions, department staff engaged in a comprehensive analysis of open purchase orders to determine whether funds had been expended or purchase orders could be closed and money returned to the General Fund. Savings from closing open purchase orders totals over \$0.5 million

General Fund Expenditure Update (New Funding Requests)

The mid-cycle update was developed with the intent to minimize non-essential requests so as not to lose budget gains made by budget reductions. New funding requests include City Manager recommended changes that focus on expenditures that are increasing due to contracts or inflation that cannot be controlled; changes that will have a net zero effect on the General Fund; and investment in infrastructure focused on maintenance of existing assets. The list of all proposed recommended changes is included in the Attachment 4. Notable items are described below.

Labor Related Costs - \$0.45 Million

A recommended increase of \$0.2 million relates to a one-time payment as specified in the MOU's for the Davis Police Officers Association and Individual Police Management labor groups that will be payable in December 2026.

Additionally, as part of the City's strategy to reduce its liability for outstanding vacation leave, the City's MOU's with various labor groups approved by the Council on May 13, 2025 initiated a plan to cap vacation leave accruals and pay out accruals in excess of the cap over three fiscal years. The total budgetary impact for all funds is estimated at \$0.25 million; the specific impact to the General Fund is \$0.19 million for FY 2026/27.

Public Works Engineering and Transportation Department - \$57,000

The recommended budget allocation is for increased utility and lease costs over which the City has no control.

Public Works Utilities and Operations - \$0.2 Million

The City completed the conversion of its streetlights to Light-Emitting Diodes (LEDs) in 2015. The Public Works Utilities and Operations Department (PWUO) estimates that the LED bulbs are approaching their end of life; staff recommends an allocation of \$150,000 to begin funding the replacement of these bulbs. This allocation will allow for PWUO to replace approximately 1/10th of these lights over the course of the fiscal year.

Social Services and Housing Department - \$0.3 Million

Staff recommends an allocation of \$0.3 million to create two Limited Term positions that will staff the City's Respite Center. This increase will be offset by an increase of \$0.3 million in PLHA grant revenues. The grant funding will cover costs for one year.

Variance from FY2025/26 Mid-Year Budget Update

In the Mid-Year Budget Update for fiscal year 2025/26, staff projected an ending General Fund reserve balance of \$9.2 million, or 8.9%. These projections were based on unaudited activity for FY 2023/24 and FY 2024/25. Although projected fund balance for FY 2025/26 has changed, it is important to note that the projected revenues and expenditures for FY 2025/26 have not changed from the mid-year budget update.

Finance Department staff is currently working to close FY 2023/24, which means that balances from that year can change as they get closer to being finalized, and cause changes to the projections for subsequent fiscal years. Some of the major adjustments made since the mid-year report include: the transfer of State and Local Fiscal Recovery Funds (ARPA grant moneys) to the General Fund to reimburse for eligible expenditures, the recording of higher-than-expected investment income, and the correction of an entry that resulted in a decrease to General Fund expenditure projections of approximately \$2 million.

Other Funds Mid-Cycle Budget Highlights

The revenues and expenditures of the Special Revenue Funds, Capital Projects Funds, and Enterprise Funds follow the same methodology as described for the General Fund. The revenue sources in these funds are restricted for a specific use and mostly estimated based on projections from the State, for example, Gasoline Taxes, Transit, SB1; anticipated development, for example, the impact fees from projects with approved plan submittals or vested maps; and cost of service studies for utility enterprise funds.

New Funding requests (NON-GENERAL FUND Programs)

Funding requests for non-General Fund costs underwent the same review process as General Fund requests. Proposed additions were limited to costs deemed necessary for the effective operations of the City and/or other activities required by law or that involve public health/life safety issues. These costs are supported by various funds based on the activity. Recommended additions include the following:

- \$178,000 for increased general liability premiums.
- \$125,000 for communications equipment and professional services reimbursable through a CalOES/FEMA cybersecurity grant.
- \$139,000 to add 1.0 FTE Public Works Maintenance Worker I/II and 1.0 FTE Collections System Technician to the Wastewater Maintenance team to fill a gap in industrial technical knowledge and replace seven temporary part-time Public Works Maintenance Workers. These positions are rate-funded through the Wastewater Enterprise Fund.

Next Steps

After the introduction of the Mid-Cycle Budget Update on May 19, staff will return on June 2th with further recommendations and refinements to the proposed budget, particularly as it relates to reductions in the General Fund, and with responses to any questions or recommended adjustments made by the City Council.

Additionally, the City Manager is currently developing a larger reorganization plan in anticipation of upcoming retirements that he will present to the City Council in February 2027. This plan is expected to generate additional ongoing savings that will address the remaining General Fund expenditure gap.

Attachments:

1. Citywide Budget All Funds Summary
2. Proposed FY 2026/27 Mid-Cycle Budget Amendments
3. Citywide Revenue and Expenditures Schedules
4. General Fund Summary
5. Authorized Full-Time Positions Listing
6. Schedule of Transfers In and Transfers Out



Citywide Budget

All Funds Summary

	Available Fund Balance FY 24/25	Revenues/ Transfers In FY 25/26	Expenses/ Transfers Out FY 25/26	Changes in Commitments/ Reserves FY 25/26	Available Fund Balance FY 25/26	Revenues/ Transfers In FY 26/27	Expenses/ Transfers Out FY 26/27	Changes in Commitments/ Reserves FY 26/27	Available Fund Balance FY 26/27
General Fund									
001 GENERAL FUND	\$ 16,174,393	\$ 95,580,312	\$ 102,365,083	\$ 5,435,740	\$ 14,825,362	\$ 95,077,667	\$ 97,099,808	\$ 532,000	\$ 13,335,221
Special Revenue Funds									
109 GAS TAX FUND	(1,437,745)	1,907,469	1,720,698	-	(1,250,974)	1,907,469	1,872,210	-	(1,215,715)
113 ROAD MAINTENANCE & REHAB (SB1)	349,317	1,768,084	1,900,000	-	217,401	1,801,000	1,900,000	-	118,401
114 POLICE GRANTS FUND	-	-	4,223	-	(4,223)	-	-	-	(4,223)
115 TDA NON-TRANSIT USE FUNDS	(3,793,178)	979,591	1,188,249	-	(4,001,836)	199,107	500,000	-	(4,302,729)
135 OPEN SPACE FUND	8,001,372	734,000	485,996	-	8,249,376	734,000	530,193	-	8,453,183
150 CABLE TV FUND	111,301	-	-	-	111,301	-	-	-	111,301
151 CABLE TV CAPITAL FUND	410,988	88,000	83,835	-	415,153	88,000	81,150	-	422,003
155 PUBLIC SAFETY FUND	336,035	141,000	241,405	-	235,630	141,000	240,000	-	136,630
160 LOW/MOD HOUSING FUND	1,753,470	727,432	651,165	(69,000)	1,760,737	395,000	477,929	-	1,677,808
161 FEDERAL HOUSING GRANTS FUND	1,144,770	1,721,839	1,746,304	-	1,120,305	1,009,457	1,009,457	-	1,120,305
162 STATE HOUSING GRANTS FUND	1,071,500	7,000	1,070	-	1,077,430	7,000	-	-	1,084,430
165 MUNICIPAL ARTS FUND	939,145	45,000	138,541	-	845,604	45,000	123,009	-	767,595
190 AGRICULTURE LAND CONSERVATION	365,132	2,000	7,003	-	360,129	2,000	7,018	-	355,111
191 HABITAT LAND CONSERVATION - PROP70	223,137	80,000	105,244	-	197,893	80,000	105,199	-	172,694
195 BUILDING ADMIN & PERMITS FUND	(1,227,620)	2,133,308	3,621,858	-	(2,716,170)	1,938,240	4,017,411	-	(4,795,341)
200 CONSTRUCTION TAX FUND	(1,393,328)	156,984	609,271	-	(1,845,615)	1,075,368	-	-	(770,247)
205 SUBDIVISION IN-LIEU PARK PAYMNTS	24,522	-	-	-	24,522	-	-	-	24,522
208 IN-LIEU OF PARKING PAYMENTS	548,661	3,000	-	-	551,661	3,000	-	-	554,661
209 PARKING REVENUE FUND	281,168	55,500	29,389	-	307,279	55,500	26,405	-	336,374
210 FEDERAL/STATE HIGHWAY GRANTS	518,153	815,600	373,000	-	960,753	4,552,000	4,552,000	-	960,753
215 COMMUNITY DEV. BLOCK GRANT	(375,627)	453,077	967,462	-	(890,012)	452,803	954,164	-	(1,391,373)
216 GENERAL OPERATING GRANTS	558,545	232,714	176,455	-	614,804	149,089	149,089	-	614,804
217 ECONOMIC STIMULUS GRANTS	(395,000)	-	-	-	(395,000)	-	-	-	(395,000)
Special Revenue Funds Total	8,014,718	12,051,598	14,051,168	(69,000)	5,946,148	14,635,033	16,545,234	-	4,035,947
Debt Service Funds									
337 1990 PUBLIC FINANCING AUTHORITY	520,072	945,025	950,000	(20,000)	495,097	945,000	947,125	(20,000)	472,972
338 MACE RANCH CFD FUND	270,535	300,548	1,291,129	965,000	244,954	299,000	327,279	-	216,675
340 CANNERY CFD FUND	233,715	667,025	657,292	-	243,448	653,000	654,263	-	242,185
359 UNIVERSITY RESEARCH PARK RESERVE	63,167	300	-	-	63,467	300	-	-	63,767
361 PARKING DISTRICT #3 REDEMPTION	840	-	-	-	840	-	-	-	840
362 PARKING DISTRICT #3 RESERVE	3,285	-	-	-	3,285	-	-	-	3,285
Debt Service Funds Total	1,091,614	1,912,898	2,898,421	945,000	1,051,091	1,897,300	1,928,667	(20,000)	999,724
Capital Projects Funds									
012 GENERAL CAPITAL PROJECTS FUND	(165,671)	(5,415,571)	7,561,020	-	(13,142,262)	3,000,000	3,000,000	-	(13,142,262)
456 DAVIS RESEARCH PARK IMPRV. FUND	906,690	5,000	-	-	911,690	5,000	-	-	916,690
460 ARLINGTON BLVD. BENEFIT AREA FUND	(28,595)	-	-	-	(28,595)	-	-	-	(28,595)
465 CAPITAL GRANTS FUND	(762,122)	4,320,088	2,861,770	-	696,196	4,430,675	4,430,675	-	696,196
468 DAVIS LAND ACQUISITION FUND	1,529,851	-	1,470,789	-	59,062	-	-	-	59,062
470 MELLO-ROOS MACE RANCH CFD FUND	250,481	1,000	-	-	251,481	1,000	-	-	252,481



Citywide Budget

All Funds Summary

	Available Fund Balance	Revenues/ Transfers In	Expenses/ Transfers Out	Changes in Commitments/ Reserves	Available Fund Balance	Revenues/ Transfers In	Expenses/ Transfers Out	Changes in Commitments/ Reserves	Available Fund Balance
	FY 24/25	FY 25/26	FY 25/26	FY 25/26	FY 25/26	FY 26/27	FY 26/27	FY 26/27	FY 26/27
476 DOWNTOWN AREA CAPITAL REVITALIZ.	(233,651)	-	12,139	-	(245,790)	-	-	-	(245,790)
480 DEVELOPMENT IMPACT FEES	1,168,536	5,000	-	-	1,173,536	5,000	-	-	1,178,536
481 DEV. IMPACT FEES - GEN. FACILITIES	875,794	57,780	604,689	-	328,885	177,230	-	-	506,115
482 DEV. IMPACT FEES - OPEN SPACE	1,783,726	27,260	121,000	-	1,689,986	70,410	50,000	-	1,710,396
483 DEV. IMPACT FEES - PARKS	1,647,430	135,280	1,617,895	-	164,815	385,980	50,000	-	500,795
484 DEV. IMPACT FEES - PUBLIC SAFETY	(597,142)	29,840	885,156	270,307	(1,182,151)	79,440	-	-	(1,102,711)
485 DEV. IMPACT FEES - ROADWAYS	(2,748,044)	161,860	887,920	-	(3,474,104)	566,510	-	-	(2,907,594)
Capital Projects Funds Total	3,627,283	(672,463)	16,022,378	270,307	(12,797,251)	8,721,245	7,530,675	-	(11,606,681)
Enterprise Funds									
511 WATER FUND	22,283,273	38,462,267	41,000,572	-	19,744,968	41,964,114	42,763,317	-	18,945,765
520 SOLID WASTE FUND	5,198,987	16,920,450	16,722,028	-	5,397,409	20,011,682	16,652,393	-	8,756,698
531 WASTEWATER FUND	4,337,490	20,709,820	21,099,256	(2,267,303)	1,680,751	20,018,158	18,595,739	(1,363,242)	1,739,928
541 STORM DRAINAGE FUND	3,765,302	5,220,071	5,418,815	-	3,566,558	5,177,201	4,556,528	-	4,187,231
570 PUBLIC TRANSPORTATION FUND	(4,367,243)	9,897,739	9,297,305	-	(3,766,809)	4,753,000	4,997,484	-	(4,011,293)
Enterprise Funds Total	31,217,809	91,210,347	93,537,976	(2,267,303)	26,622,877	91,924,155	87,565,461	(1,363,242)	29,618,329
Internal Service Funds									
620 GENERAL SERVICES FUND	119,373	347,000	346,101	-	120,272	347,000	403,194	368	64,446
621 FLEET REPLACEMENT FUND	-	3,342,430	3,270,596	(71,834)	-	3,342,430	1,307,800	(2,034,630)	-
622 FLEET OPERATIONS FUND	1,111,141	1,869,700	2,788,162	-	192,679	1,869,700	2,372,474	-	(310,095)
623 IS REPLACEMENT FUND	-	845,450	670,713	(174,737)	-	845,450	665,000	(180,450)	-
624 IS OPERATIONS FUND	1,055,788	3,561,313	3,438,162	(82,384)	1,096,555	3,560,000	3,924,723	-	731,832
625 FACILITY MAINTENANCE FUND	(48,295)	3,284,000	3,081,787	(30,065)	123,853	3,284,000	3,144,407	(199,080)	64,366
626 FACILITY REPLACEMENT FUND	(1,930,347)	357,077	922,365	(125,100)	(2,620,735)	332,316	218,700	(125,100)	(2,632,219)
628 EQUIPMENT MAINTENANCE FUND	(17,798)	591,738	330,087	(333,238)	(89,385)	591,738	137,000	(454,738)	(89,385)
629 DUPLICATING/POSTAL SERVICES FUND	390,588	3,000	153,808	(21,652)	218,128	3,000	160,189	-	60,939
630 SELF-INSURANCE/PAYROLL LIABILITIES	(1,938,803)	15,737,500	15,613,645	-	(1,814,948)	15,737,500	15,612,500	-	(1,689,948)
631 RISK MANAGEMENT FUND	24,813	7,811,000	6,932,531	-	903,282	8,673,000	9,771,205	(26,384)	(221,307)
020 EMPLOYEE BENEFITS FUND	(4,711,319)	4,460,000	8,893,805	-	(9,145,124)	4,560,000	4,200,000	-	(8,785,124)
Internal Service Funds Total	(5,944,859)	42,210,208	46,441,762	(839,010)	(11,015,423)	43,146,134	41,917,192	(3,020,014)	(12,806,495)
Custodial Funds									
715 HISTORICAL FUND	10	-	-	-	10	-	-	-	10
716 DAVISVILLE BOOK FUND	2,430	45	-	-	2,475	20	-	-	2,495
717 BRINLEY/HATTIE WEBER FUND	4,881	40	-	-	4,921	40	-	-	4,961
980 WOODLAN-DAVIS CLEAN WATER AGENCY	44,687	-	-	-	44,687	-	-	-	44,687
Custodial Funds Total	52,008	85	-	-	52,093	60	-	-	52,153
Private-Purpose Trust Fund									
891 DAVIS SUCCESSOR AGENCY	3,150,478	2,104,663	1,879,556	-	3,375,585	1,990,580	1,879,556	-	3,486,609
Grand Total	\$ 57,383,444	\$ 244,397,648	\$ 277,196,344	\$ 3,475,734	\$ 28,060,482	\$ 257,392,174	\$ 254,466,593	\$ (3,871,256)	\$ 27,114,807

**City of Davis
FY 2026/27 Mid-Cycle Budget Review
Proposed Budget Amendments**

	<u>Revenue/ Transfers In</u>	<u>Expenditures/ Transfers Out</u>	<u>Fund Balance/ Reserves</u>
GENERAL FUND (001)			
<u>General Fund Unrestricted Revenue</u>			
To revise general revenues			
Property Tax in Lieu of VLF	\$ 100,000	\$ -	
Sales & Use Tax (1% Bradley-Burns)	235,000		
Transactions & Use Tax (Local)	(700,000)		
Business License Tax	-		
Cannabis Tax	(500,000)		
Investment Income	750,000		
Other revenues	-		
Total General Revenue	<u>(115,000)</u>	<u>-</u>	<u>(115,000)</u>
<u>Program Revenues and Expenditures</u>			
To update departmental revenue and expenditures projections:			
<u>City Manager's Office</u>			
Revise projection for Cannabis 1% Public Benefit	(56,000)	-	(56,000)
Increase of anticipated rental of Veteran's Memorial Theater	16,000	-	16,000
Facility rental fee waivers	-	7,000	(7,000)
Expenditure reductions - Various	-	(236,137)	236,137
<u>Community Development</u>			
Planning fees revenue	(241,760)	-	(241,760)
Expenditure reductions - Professional services	-	(150,000)	150,000
<u>Finance</u>			
Expenditure reductions - Professional services	-	(26,000)	26,000
Expenditure reductions - Various	-	(18,940)	18,940
<u>Fire</u>			
Revise projection for Fire Protection / East Davis District	81,500	-	81,500
Revise projection for Residential/Remodel revenue	17,500	-	17,500
Expenditure reductions - Small Tools and Equipment	-	(75,000)	75,000
<u>Human Resources</u>			
Expenditure reductions - Professional development	-	(25,000)	25,000
<u>Parks and Community Services</u>			
Expenditure reductions - Various	-	(182,622)	182,622
<u>Police</u>			
Update revenue projections	18,600	-	18,600
Expenditure reductions - Various	-	(116,000)	116,000
<u>Engineering & Transportation</u>			
Increased utility and lease costs	-	56,500	(56,500)
Expenditure reductions - Various	-	(229,845)	229,845
<u>Utilities & Operations</u>			
LED Streetlight Replacement	-	150,000	(150,000)
Expenditure reductions - Various	-	(193,678)	193,678
Correct cost allocation	-	(74,741)	74,741

**City of Davis
 FY 2026/27 Mid-Cycle Budget Review
 Proposed Budget Amendments**

		<u>Revenue/ Transfers In</u>	<u>Expenditures/ Transfers Out</u>	<u>Fund Balance/ Reserves</u>
<u>Social Services and Housing</u>				
	Increase revenue from PLHA grant	196,894	-	196,894
<u>Non-Departmental</u>				
Labor related expenditures	One-time payments for DPOA and vacation legacy buyout	-	437,900	(437,900)
Total, General Fund		<u>\$ (82,266)</u>	<u>\$ (676,563)</u>	<u>\$ 594,297</u>

City of Davis
FY 2026/27 Mid-Cycle Budget Review
Proposed Budget Amendments

		<u>Revenue/ Transfers In</u>	<u>Expenditures/ Transfers Out</u>	<u>Fund Balance/ Reserves</u>
<u>OTHER FUNDS</u>				
<u>TDA Non-Transit Fund (115)</u>				
TDA Local Transit Funds	Decrease due to reallocation of funds	(363,893)	-	(363,893)
Total TDA Non-Transit Fund		<u>(363,893)</u>	<u>-</u>	<u>(363,893)</u>
<u>Federal Housing Grants Fund (161)</u>				
Federal HOME Grant	Increase to align with HOME allocations	660,775	-	660,775
HOME Grant Expenditures	Increase to align with HOME grant expenditures	-	660,775	(660,775)
Total Federal Housing Grants Fund		<u>660,775</u>	<u>660,775</u>	<u>-</u>
<u>Building Fees and Permits Fund (195)</u>				
Development revenue	Reduce plan check fees and inspection fees to expected volume	(340,547)	-	(340,547)
Code Compliance	Revise for expected increase	20,000	-	20,000
Total Building Fees and Permits Fund		<u>(320,547)</u>	<u>-</u>	<u>(320,547)</u>
<u>CDBG Fund (215)</u>				
CDBG Grant Expenditures	Revise to align with 2026 CDBG funding recommendations	-	501,361	(501,361)
Total CDBG Fund		<u>-</u>	<u>501,361</u>	<u>(501,361)</u>
<u>Operating Grants Fund (216)</u>				
FEMA Grant Revenues	Revise for expected revenue	125,000	-	125,000
FEMA Grant Expenditures	Revise for expected expenditures	-	125,000	(125,000)
Total Operational Grants Fund		<u>125,000</u>	<u>125,000</u>	<u>-</u>
<u>Water Fund (511)</u>				
Operating revenues	Increase water service fees	1,405,042	-	1,405,042
Admin Allocation	Correct Administrative allocation	-	22,071	(22,071)
Total Water Fund		<u>1,405,042</u>	<u>22,071</u>	<u>1,382,971</u>
<u>Solid Waste Fund (520)</u>				
Operating revenues	Increase solid waste service fees	2,612,802	-	2,612,802
Admin Allocation	Correct Administrative allocation	-	1,003	(1,003)
Total Solid Waste Fund		<u>2,612,802</u>	<u>1,003</u>	<u>2,611,799</u>
<u>Wastewater Fund (531)</u>				
Operating revenues	Increase sewer service fees	617,498	-	617,498
	Request for 1.0 Collection Systems Technician and PW Maintenance Worker, net of Reduction of 7 Temporary Part Time employees	-	140,000	(140,000)
Salary and Benefits		-	140,000	(140,000)
Admin Allocation	Correct Administrative allocation	-	28,091	(28,091)
Total Sewer Fund		<u>617,498</u>	<u>168,091</u>	<u>449,407</u>
<u>Storm Drainage Fund (541)</u>				
Operating revenues	Increase solid waste service fees	188,571	-	188,571
Admin Allocation	Correct Administrative allocation	-	5,518	(5,518)
Total Storm Drainage Fund		<u>188,571</u>	<u>5,518</u>	<u>183,053</u>
<u>General Services Fund (620)</u>				
Office Supplies	Reduce budget	-	(5,000)	5,000
Total General Services Fund		<u>-</u>	<u>(5,000)</u>	<u>5,000</u>
<u>Fleet Operations Fund (622)</u>				
Fuel	Reduce budget	-	(60,000)	(60,000)
Subscriptions	Request for fleet software	-	7,200	(7,200)
Admin Allocation	Correct Administrative allocation	-	3,010	(3,010)

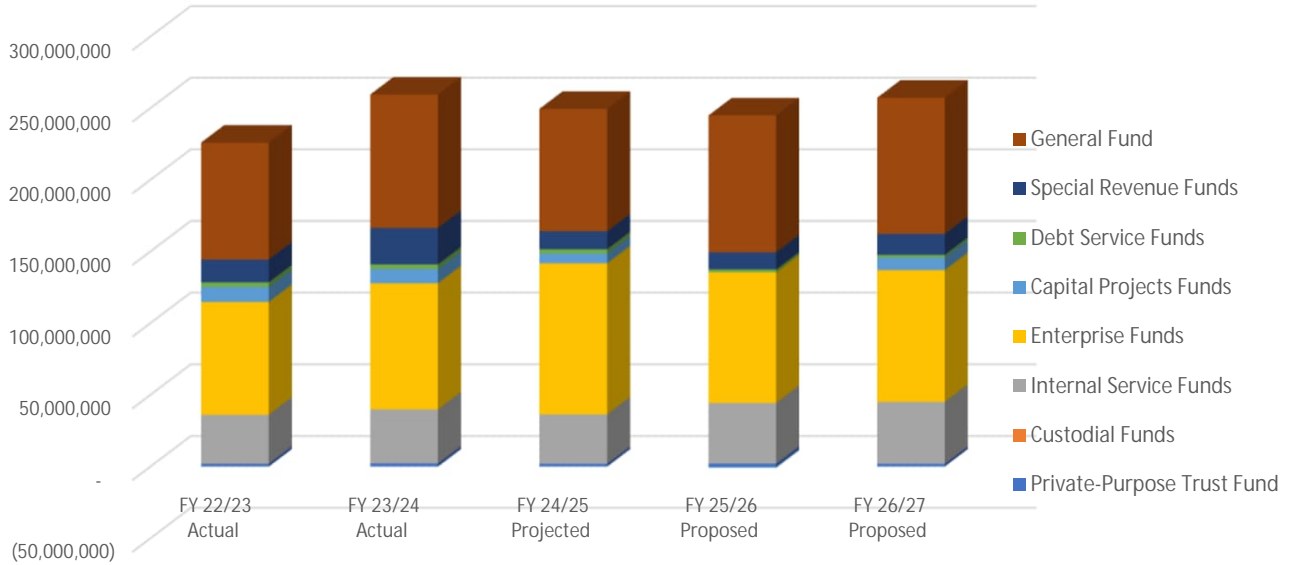
City of Davis
FY 2026/27 Mid-Cycle Budget Review
Proposed Budget Amendments

		<u>Revenue/ Transfers In</u>	<u>Expenditures/ Transfers Out</u>	<u>Fund Balance/ Reserves</u>
Total Fleet Operations fund		-	(49,790)	(3,010)
<u>Building Maintenance Fund (625)</u>				
Admin Allocation	Correct Administrative allocation	-	15,049	(15,049)
Total Building Maintenance Fund		-	15,049	(15,049)
<u>Duplicating/Postal Services Fund (629)</u>				
Office Supplies	Reduce budget	-	(500)	500
Total Duplicating/Postal Services Fund		-	(500)	500
<u>Risk Management Fund (631)</u>				
General Liability	Increase in premiums	-	178,000	(178,000)
Total Duplicating/Postal Services Fund		-	178,000	(178,000)
Total, Other Funds		<u>\$ 4,925,248</u>	<u>\$ 1,621,578</u>	<u>\$ 3,250,870</u>



Citywide Budget Revenue Summary by Fund Type

Revenue Trends

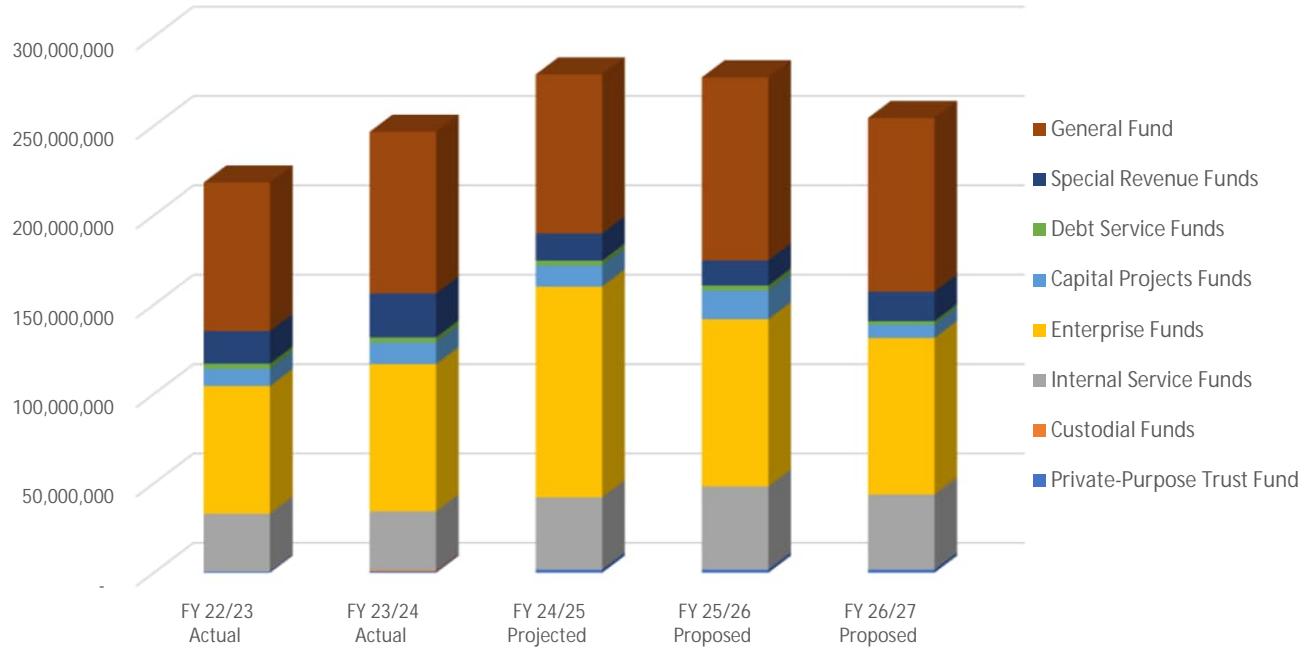


Fund Type	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Projected	FY 25/26 Proposed	FY 26/27 Proposed
General Fund	\$ 81,602,217	\$ 93,191,914	\$ 85,476,282	\$ 95,580,312	\$ 95,077,667
Special Revenue Funds	16,010,488	25,455,828	12,513,541	12,051,598	14,635,033
Debt Service Funds	3,207,038	3,223,886	3,071,888	1,912,898	1,897,300
Capital Projects Funds	10,368,055	9,868,000	6,708,393	(672,463)	8,721,245
Enterprise Funds	78,706,072	87,968,548	105,386,942	91,210,347	91,924,155
Internal Service Funds	34,061,099	37,640,346	34,421,264	42,210,208	43,146,134
Custodial Funds	15,916	29,300	111	85	60
Private-Purpose Trust Fund	2,077,216	2,242,198	2,007,287	2,104,663	1,990,580
	\$ 226,048,101	\$ 259,620,020	\$ 249,585,708	\$ 244,397,648	\$ 257,392,174



Citywide Budget Expenditure Summary by Fund Type

Expenditure Trends

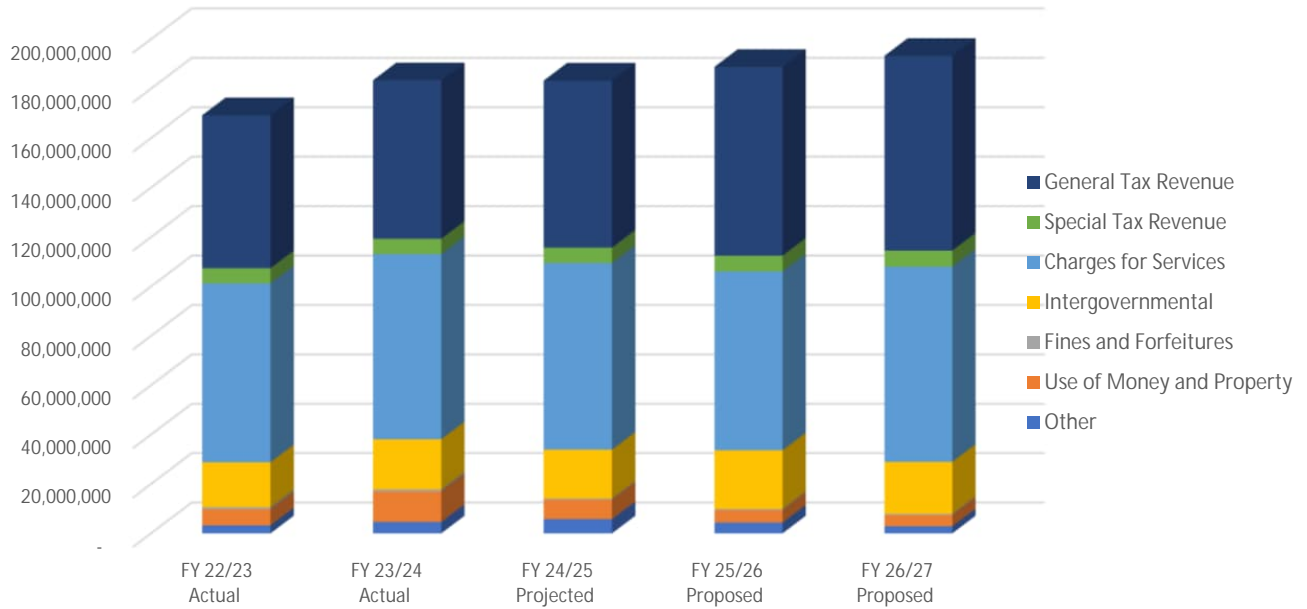


Fund Type	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Projected	FY 25/26 Proposed	FY26/27 Proposed
General Fund	\$ 83,067,745	\$ 90,478,892	\$ 89,001,982	\$ 102,365,083	\$ 97,099,808
Special Revenue Funds	18,254,295	24,532,542	15,149,107	14,051,169	16,545,234
Debt Service Funds	2,973,342	2,964,002	2,889,826	2,898,419	1,928,667
Capital Projects Funds	9,522,785	12,022,007	11,638,267	16,022,378	7,530,675
Enterprise Funds	71,453,188	82,369,444	117,981,685	93,537,976	87,565,461
Internal Service Funds	32,436,803	32,983,704	40,335,332	46,441,762	41,917,192
Custodial Funds	-	727,752	-	-	-
Private-Purpose Trust Fund	651,527	684,862	1,879,556	1,879,556	1,879,556
	\$ 218,359,685	\$ 246,763,205	\$ 278,875,755	\$ 277,196,343	\$ 254,466,593



Citywide Budget Revenue Summary by Source

Revenue Trends

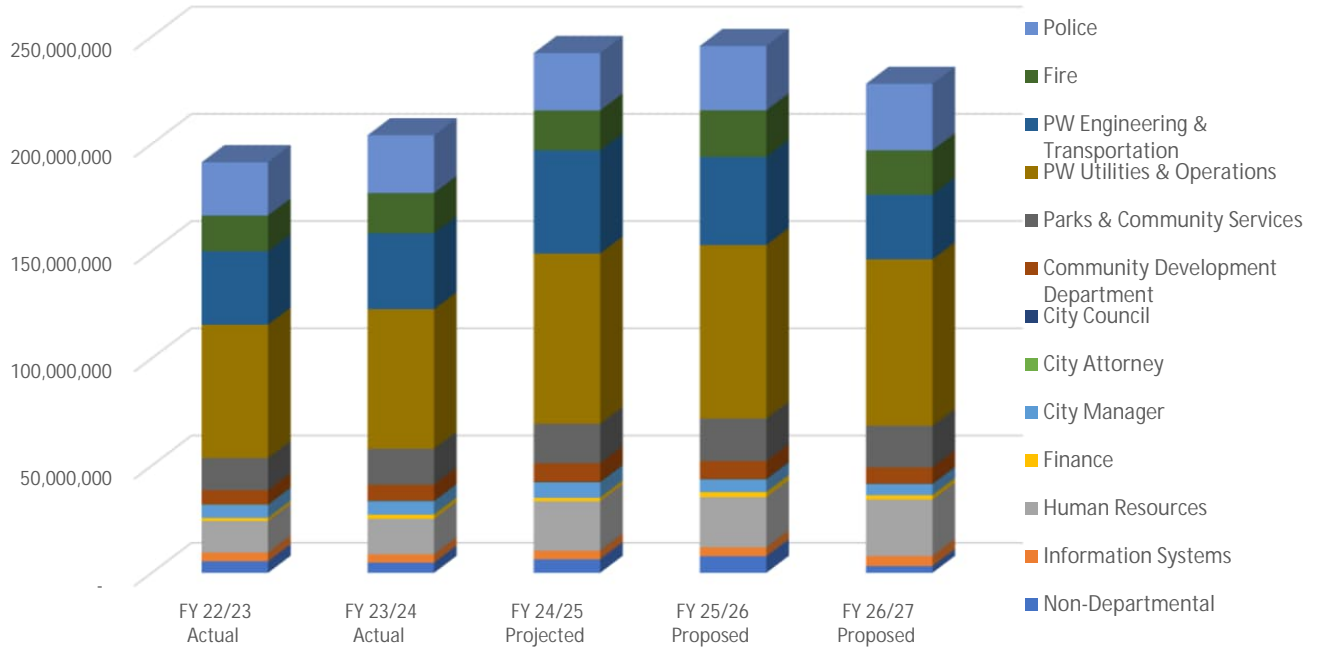


	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Projected	FY 25/26 Proposed	FY26/27 Proposed
Total Revenue by Source					
General Tax Revenue					
Property Tax	\$ 26,908,876	\$ 28,742,297	\$ 30,057,086	\$ 31,060,000	\$ 32,010,000
Sales Tax	19,990,388	20,402,760	23,350,000	32,210,000	32,485,000
Transient Occupancy Tax	3,276,039	3,648,576	2,900,000	2,987,000	3,076,600
Construction Tax	1,191,714	953,188	935,346	150,984	1,069,368
Cable TV	445,148	403,332	377,600	370,000	370,000
Other Taxes	10,017,195	9,915,656	9,916,033	9,570,000	9,705,000
Subtotal General Tax Revenue	61,829,360	64,065,809	67,536,065	76,347,984	78,715,968
Special Tax Revenue					
Public Safety Tax	3,886,943	3,903,444	3,859,000	4,030,000	4,100,000
Park Maintenance Tax	1,558,675	1,626,979	1,661,000	1,693,600	1,727,300
Open Space Tax	694,376	697,835	698,000	699,000	699,000
Subtotal Special Tax Revenue	6,139,994	6,228,258	6,218,000	6,422,600	6,526,300
Charges for Services	72,490,024	74,966,462	75,612,336	72,429,764	79,055,577
Intergovernmental	18,197,139	20,297,801	19,772,126	23,701,978	21,070,211
Fines and Forfeitures	851,967	831,471	510,997	508,500	518,500
Use of Money and Property	6,485,309	12,372,716	7,852,297	5,047,193	4,521,099
Other	3,269,608	4,622,084	5,769,113	4,385,024	2,872,387
Subtotal	169,263,401	183,384,601	183,270,934	188,843,043	193,280,042
Davis Successor Agency	1,898,405	1,896,724	1,890,580	1,890,580	1,890,580
Woodland-Davis Clean Water Authority	16,655	17,855	-	-	-
Internal Service Funds Charges	33,091,363	35,841,877	33,933,583	41,825,718	42,762,618
Transfers In	21,778,277	38,478,963	30,490,611	11,838,307	19,458,934
Total Revenue	<u>\$ 226,048,101</u>	<u>\$ 259,620,020</u>	<u>\$ 249,585,708</u>	<u>\$ 244,397,648</u>	<u>\$ 257,392,174</u>



Citywide Budget Expenditure Summary by Department

Expenditure Trends



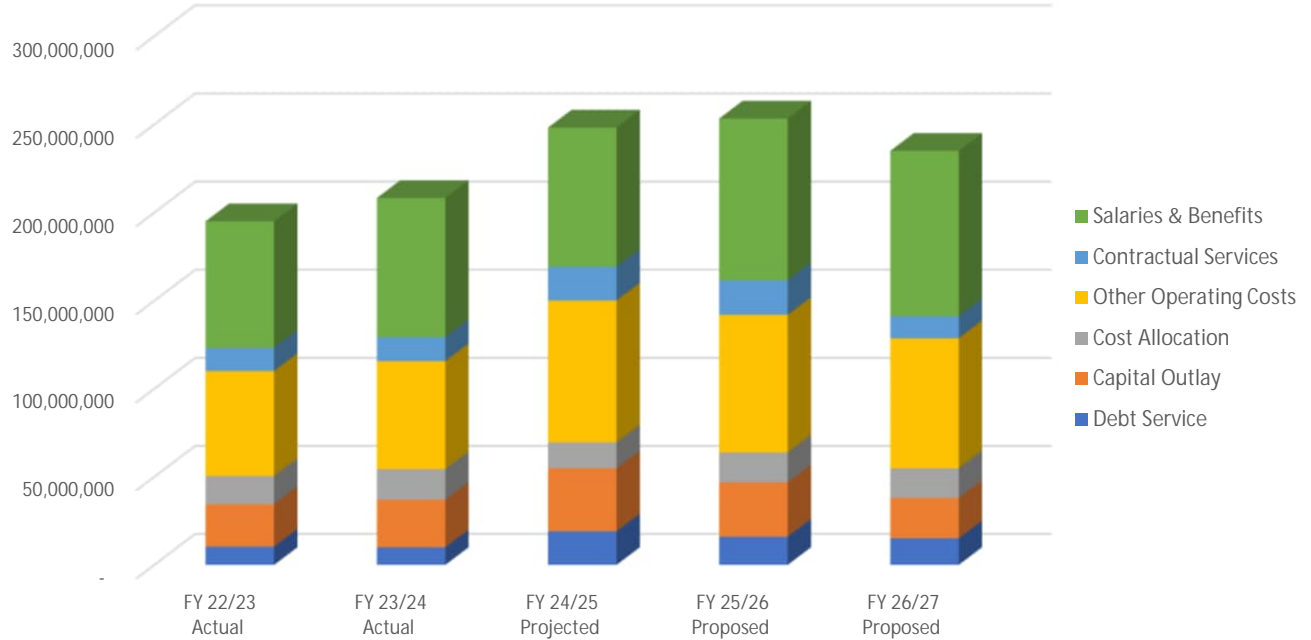
Total Expenditures by Department

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Projected	FY 25/26 Proposed	FY26/27 Proposed
Total Expenditures by Department					
Police	\$ 24,750,911	\$ 26,942,250	\$ 26,711,444	\$ 29,998,350	\$ 30,948,124
Fire	16,709,605	18,771,385	18,646,717	21,714,622	20,748,915
PW Engineering & Transportation	34,222,994	35,444,087	48,092,183	41,121,251	30,137,933
PW Utilities & Operations	62,195,926	65,021,132	79,422,633	80,889,342	77,659,731
Parks & Community Services	14,932,901	16,725,897	18,313,254	19,801,461	19,334,940
Community Development Department	6,665,415	7,522,224	8,695,794	8,316,773	7,548,948
Social Services and Housing	3,024,593	2,873,050	3,978,500	5,824,685	5,119,497
City Council	136,691	160,206	172,794	212,381	213,336
City Attorney	169,305	139,010	123,137	121,725	120,270
City Manager	5,961,339	6,147,921	7,117,051	5,874,166	5,077,887
Finance	1,460,801	1,972,713	1,623,461	2,271,290	2,070,008
Human Resources	14,706,597	16,536,210	23,058,651	23,378,830	26,256,782
Information Systems	4,110,013	3,881,729	3,990,095	4,243,199	4,714,727
Non-Departmental	5,382,625	4,788,814	6,364,874	7,704,967	3,177,005
Subtotal	194,429,716	206,926,628	246,310,588	251,473,042	233,128,103
Davis Successor Agency	651,527	629,862	1,879,556	1,879,556	1,879,556
Woodland-Davis Clean Water Authority	-	727,752	-	-	-
Transfers Out	23,278,442	38,478,963	30,685,611	23,843,745	19,458,934
Total	\$ 218,359,685	\$ 246,763,205	\$ 278,875,755	\$ 277,196,343	\$ 254,466,593



Citywide Budget Expenditure Summary by Category

Expenditure Trends



	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Projected	FY 25/26 Proposed	FY26/27 Proposed
Total Expenditures by Category					
Salaries & Benefits	\$ 71,782,844	\$ 78,938,945	\$ 78,890,087	\$ 91,730,127	\$ 93,713,351
Contractual Services	13,120,838	13,595,434	19,086,255	19,609,081	12,532,251
Other Operating Costs	59,626,783	61,329,723	80,562,049	78,074,266	73,813,288
Cost Allocation	16,061,803	17,366,846	14,799,915	17,062,420	16,927,365
Capital Outlay	24,109,338	27,089,796	35,767,270	30,829,405	22,938,175
Debt Service	10,379,637	9,963,498	19,084,568	16,047,299	15,083,229
Subtotal before Transfers Out	195,081,243	208,284,242	248,190,144	253,352,598	235,007,659
Transfers Out	23,278,442	38,478,963	30,685,611	23,843,745	19,458,934
Total	\$ 218,359,685	246,763,205	\$ 278,875,755	277,196,343	\$ 254,466,593



Fund Description / Budget Highlights

The General Fund is the primary revenue source and operating fund for most services the City offers. These include public safety (police and fire), street maintenance, parks and recreation, community services, etc. This fund accounts for all financial resources except those to be accounted for in another fund.

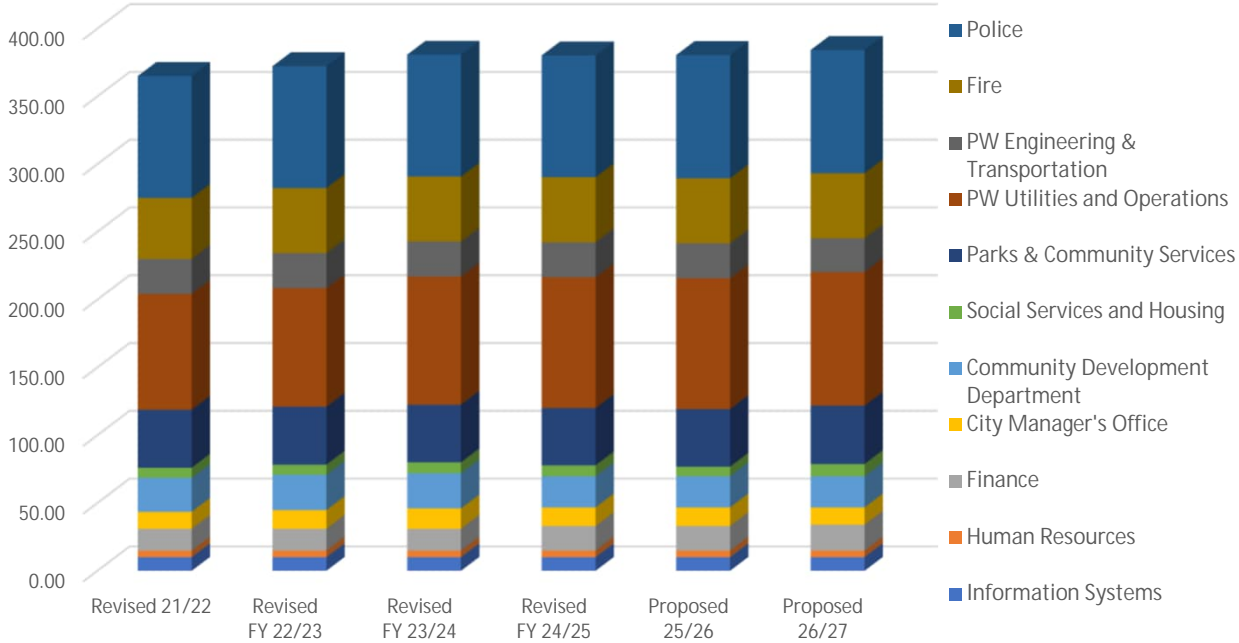
Fund Activity

	FY 21/22 Actual	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Projected	FY 25/26 Projected	FY 26/27 Proposed
Beginning Available Fund Balance		\$ 18,247,860	\$ 19,403,970	\$ 13,410,021	\$ 16,174,393	\$ 14,825,362
Revenues						
Property Tax/RPTTF/MVLF	\$ 25,200,460	\$ 26,908,876	28,742,297	30,057,086	31,060,000	32,010,000
Sales Tax/TUT	20,131,720	19,990,388	20,402,760	23,350,000	32,210,000	32,485,000
Municipal Services Tax	3,474,852	3,593,331	3,725,039	3,700,000	3,800,000	3,900,000
Transient Occupancy Tax	2,904,343	3,276,039	3,648,576	2,900,000	2,987,000	3,076,600
Business License	2,217,744	2,243,420	2,153,870	2,249,159	2,250,000	2,250,000
Cannabis Tax	2,236,584	2,147,485	1,951,868	1,680,000	1,200,000	1,210,000
Franchise Fee	1,414,139	1,569,946	2,126,980	2,207,600	2,240,000	2,290,000
Real Property Transfer Tax	361,107	302,303	213,782	270,000	270,000	270,000
Investment and Other Revenues	865,493	1,897,329	2,961,527	2,073,723	1,902,145	1,901,346
Program Revenues	14,924,618	14,865,693	16,425,700	16,838,714	16,190,378	15,684,721
	73,731,060	76,794,810	82,352,399	85,326,282	94,109,523	95,077,667
Cost Allocation Reimbursements	-	-	-	-	-	-
Transfers In	3,013,483	4,807,407	10,839,515	150,000	1,470,789	-
	76,744,543	81,602,217	93,191,914	85,476,282	95,580,312	95,077,667
Expenditures						
City Council	260,947	136,691	160,206	172,794	212,381	213,336
City Attorney	149,511	169,305	139,010	123,137	121,725	120,270
City Manager's Office	2,645,537	4,629,446	5,134,204	5,975,431	5,158,034	4,624,716
Finance	1,365,777	1,334,396	1,805,777	1,500,351	2,061,101	2,044,458
Human Resources	489,425	496,693	613,999	642,788	770,216	873,077
Information Services	149,254	98,855	-	-	-	-
Community Development	2,413,920	2,102,057	2,553,608	3,649,085	3,174,710	2,839,127
Social Services & Housing	467,282	2,437,232	2,240,451	2,441,777	2,377,846	2,677,947
Parks & Community Services	12,828,706	13,684,477	15,507,244	17,064,367	17,967,075	17,849,557
Fire	15,291,296	15,631,230	17,102,633	17,851,474	19,803,374	20,516,261
Police	21,937,717	23,502,453	25,307,326	24,738,964	28,443,945	30,708,124
Public Works - Engineering/Transp	3,798,663	4,124,052	5,919,214	4,790,615	6,500,647	5,878,531
Public Works - Utilities & Ops	4,177,643	4,803,557	5,808,212	7,047,608	9,179,118	8,949,316
Non-Departmental	1,000,000	2,381,356	1,848,271	174,591	454,692	(3,194,912)
	66,975,678	75,531,800	84,140,155	86,172,982	96,224,864	94,099,808
Transfers Out - Capital Projects	3,645,683	7,535,945	6,338,737	2,829,000	6,140,219	3,000,000
	70,621,361	83,067,745	90,478,892	89,001,982	102,365,083	97,099,808
Changes in reserves		2,621,638	(8,706,971)	6,290,072	5,435,740	532,000
Net Annual Activity	6,123,182	1,156,110	(5,993,949)	2,764,372	(1,349,031)	(1,490,141)
Fund Balance						
Ending Available Fund Balance	18,247,860	<u>\$ 19,403,970</u>	<u>\$ 13,410,021</u>	<u>\$ 16,174,393</u>	<u>\$ 14,825,362</u>	<u>\$ 13,335,221</u>
Nonspendable	249,370	23.4%	14.8%	18.2%	14.5%	13.7%
Restricted	-					
Committed	672,238					
Assigned	5,861,360					
Total	<u>\$ 25,030,828</u>					



Authorized Full-Time Positions By Classification Within Department

FTE Trends



	21/22 Revised FTE's	22/23 Revised FTE's	23/24 Revised FTE	24/25 Revised FTE	25/26 Revised FTE	Change	26/27 Proposed FTE
Police							
Accounting & Fiscal Analyst I	0.00	0.00	0.00	0.00	0.00	-	0.00
Administrative Coordinator	0.00	1.00	1.00	1.00	1.00	-	1.00
Crime Analyst	1.00	1.00	1.00	1.00	1.00	-	1.00
Deputy Police Chief	1.00	1.00	1.00	1.00	1.00	-	1.00
Deputy Director Police Services	1.00	1.00	1.00	1.00	1.00	-	1.00
Executive Assistant - Confidential	1.00	0.00	0.00	0.00	0.00	-	0.00
Police Chief	1.00	1.00	1.00	1.00	1.00	-	1.00
Police Corporal	6.00	6.00	6.00	6.00	6.00	-	6.00
Police Lieutenant	4.00	4.00	4.00	4.00	4.00	-	4.00
Police Officer	39.00	39.00	39.00	39.00	40.00	-	40.00
Police Records Specialist	3.00	3.00	3.00	3.00	3.00	-	3.00
Police Sergeant	9.00	9.00	9.00	9.00	9.00	-	9.00
Public Safety Specialist	8.00	8.00	8.00	8.00	8.00	-	8.00
Police Safety Services Supervisor	1.00	1.00	1.00	1.00	1.00	-	1.00
Public Safety Dispatch Supervisor	1.00	1.00	1.00	1.00	1.00	-	1.00
Public Safety Dispatcher I/II	12.00	12.00	12.00	12.00	12.00	-	12.00
Records & Communications Manager	1.00	1.00	1.00	1.00	1.00	-	1.00
Records Supervisor	1.00	1.00	1.00	1.00	1.00	-	1.00
Support Services Manager	0.00	0.00	0.00	0.00	0.00	-	0.00
Total Regular Full-Time Positions	90.00	90.00	90.00	90.00	91.00	-	91.00
Total Police	90.00	90.00	90.00	90.00	91.00	-	91.00



Authorized Full-Time Positions By Classification Within Department

	21/22 Revised FTE's	22/23 Revised FTE's	23/24 Revised FTE	24/25 Revised FTE	25/26 Revised FTE	Change	26/27 Proposed FTE
Fire							
Accounting & Fiscal Analyst I	0.00	0.00	0.00	0.00	0.00	-	0.00
Administrative Specialist	1.00	1.00	0.00	0.00	0.00	-	0.00
Fire Battalion Chief	4.00	4.00	4.00	4.00	4.00	-	4.00
Fire Captain	9.00	12.00	12.00	12.00	12.00	-	12.00
Fire Chief	1.00	1.00	1.00	1.00	1.00	-	1.00
Fire Inspection Specialist	0.00	0.00	0.00	0.00	0.00	-	0.00
Firefighter I	8.00	11.00	11.00	11.00	11.00	-	11.00
Firefighter II	22.00	19.00	19.00	19.00	19.00	-	19.00
Management Analyst I/II	0.00	0.00	1.00	1.00	1.00	-	1.00
Total Regular Full-Time Positions	45.00	48.00	48.00	48.00	48.00	-	48.00
Total Fire	45.00	48.00	48.00	48.00	48.00	-	48.00
Public Works Engineering & Transportation							
Active Transportation Coordinator	1.00	1.00	1.00	1.00	1.00	-	1.00
Assistant Public Works Director/Transportation	1.00	1.00	1.00	1.00	0.00	-	0.00
Assistant Engineer/Associate Civil Engineer (a,d)	3.00	3.00	4.00	4.00	4.00	-	4.00
City Engineer	1.00	1.00	0.00	0.00	1.00	-	1.00
Construction Manager	1.00	1.00	1.00	1.00	1.00	-	1.00
Engineering Technician I/II	3.00	3.00	2.00	2.00	2.00	-	2.00
GIS Engineering Technician (a)	0.00	0.00	0.00	1.00	1.00	-	1.00
GIS Systems Analyst	0.00	0.00	1.00	0.00	0.00	-	0.00
GIS Program Manager	0.00	0.00	0.00	1.00	1.00	-	1.00
Management Analyst I	1.00	1.00	1.00	1.00	1.00	-	1.00
Office Assistant I/II	2.00	2.00	1.00	1.00	1.00	-	1.00
Office Assistant III	1.00	1.00	2.00	2.00	2.00	-	2.00
Principal Civil Engineer	1.00	2.00	2.00	2.00	2.00	-	2.00
Public Works Director	1.00	1.00	1.00	1.00	1.00	-	1.00
Public Works Inspector I/II (a)	5.00	4.00	4.00	3.00	3.00	-	3.00
Senior Public Works Inspector	0.00	1.00	1.00	1.00	1.00	-	1.00
Senior Civil Engineer	3.00	2.00	2.00	2.00	2.00	-	2.00
Senior Transportation Planner	1.00	0.00	1.00	1.00	1.00	-	1.00
Transportation Planner	0.00	1.00	0.00	0.00	0.00	-	0.00
Total Regular Full-Time Positions	25.00	25.00	25.00	25.00	25.00	-	25.00
Community Services Program Coordinator - 75%	0.75	0.75	0.75	0.75	0.75	(0.75)	0.00
Total Regular Part-Time Positions	0.75	0.75	0.75	0.75	0.75	(0.75)	-
Total Public Works E&T	25.75	25.75	25.75	25.75	25.75	(0.75)	25.00
Public Works Utilities and Operations							
Administrative Coordinator	0.00	1.00	1.00	1.00	1.00	-	1.00
Administrative Specialist	1.00	0.00	0.00	0.00	0.00	-	0.00
Assistant City Engineer Traffic	0.00	0.00	0.00	0.00	0.00	-	0.00
Assistant City Manager	0.00	0.00	0.00	1.00	1.00	-	1.00
Assistant Public Works Director	0.00	0.00	0.00	0.00	0.00	-	0.00
City Electrician	0.00	0.00	1.00	1.00	1.00	-	1.00
Collections Superintendent	1.00	1.00	1.00	1.00	1.00	-	1.00
Collections System Supervisor	1.00	1.00	1.00	1.00	1.00	-	1.00
Collections Systems Technician I/II	5.00	5.00	5.00	5.00	5.00	1.00	6.00
Conservation Coordinator I/II	2.00	2.00	2.00	2.00	2.00	-	2.00
Ecological Resources Program Manager	0.00	0.00	1.00	1.00	1.00	-	1.00



Authorized Full-Time Positions By Classification Within Department

	21/22	22/23	23/24	24/25	25/26		26/27
	Revised	Revised	Revised	Revised	Revised		Proposed
	FTE's	FTE's	FTE	FTE	FTE	Change	FTE
Public Works Utilities and Operations (Continued)							
Electrician	5.00	5.00	5.00	5.00	5.00	-	5.00
Environmental Compliance Specialist	4.00	4.00	3.00	3.00	3.00	-	3.00
Environmental Resources Manager	1.00	1.00	1.00	1.00	1.00	-	1.00
Equipment Master Mechanic	0.00	0.00	2.00	2.00	2.00	-	2.00
Equipment Mechanic I/II	2.00	2.00	1.00	1.00	1.00	-	1.00
Facilities Manager	0.00	0.00	0.00	0.00	0.00	-	0.00
Facilities Maintenance Worker Lead	1.00	1.00	1.00	1.00	1.00	-	1.00
Facilities Maintenance Worker I/II	2.00	2.00	2.00	2.00	2.00	-	2.00
Facilities Superintendent	0.00	0.00	1.00	1.00	1.00	-	1.00
Fleet Manager	1.00	1.00	1.00	1.00	1.00	-	1.00
IPM Specialist	0.00	0.00	0.00	0.00	0.00	-	0.00
Laboratory Analyst	2.00	3.00	2.00	2.00	2.00	-	2.00
Laboratory Analyst Lead	0.00	0.00	1.00	1.00	1.00	-	1.00
Laboratory Supervisor	1.00	1.00	1.00	1.00	1.00	-	1.00
Management Analyst I/II	1.00	1.00	2.00	2.00	2.00	-	2.00
MIS Senior Systems Analyst	1.00	1.00	1.00	1.00	1.00	-	1.00
Office Assistant I/II	0.00	0.00	1.00	1.00	1.00	-	1.00
Office Assistant III	3.00	3.00	3.00	3.00	3.00	-	3.00
Public Works Administration Manager	0.00	0.00	0.00	0.00	0.00	-	0.00
Public Works Assistant to the Director	1.00	1.00	1.00	1.00	0.00	-	0.00
Public Works Director	1.00	1.00	1.00	0.00	0.00	-	0.00
Public Works Deputy Director	2.00	2.00	2.00	2.00	3.00	-	3.00
Public Works Maintenance Worker I/II	7.00	7.00	7.00	8.00	8.00	1.00	9.00
Public Works Maintenance Worker Lead	0.00	0.00	1.00	1.00	1.00	-	1.00
Public Works Superintendent	0.00	0.00	1.00	1.00	1.00	-	1.00
Public Works Supervisor	2.00	2.00	2.00	2.00	2.00	-	2.00
Senior Electrician	1.00	1.00	0.00	0.00	0.00	-	0.00
Senior Public Works Supervisor	2.00	2.00	0.00	0.00	0.00	-	0.00
Storekeeper	1.00	1.00	1.00	1.00	1.00	-	1.00
Urban Forestry Program Manager	1.00	1.00	1.00	1.00	1.00	-	1.00
Urban Forestry Supervisor	1.00	1.00	2.00	2.00	2.00	-	2.00
Urban Forestry Technician	1.00	2.00	2.00	2.00	2.00	-	2.00
Utility/Scada Control Systems Technician	2.00	2.00	2.00	2.00	2.00	-	2.00
Wastewater Division Manager	1.00	1.00	1.00	1.00	1.00	-	1.00
Water Distribution Operator I/II	5.00	5.00	5.00	5.00	5.00	-	5.00
Water Distribution Operator Lead	0.00	0.00	0.00	1.00	1.00	-	1.00
Water Distribution Supervisor	1.00	1.00	1.00	1.00	1.00	-	1.00
Water Division Manager	1.00	1.00	1.00	1.00	1.00	-	1.00
Water Production Operator	2.00	2.00	2.00	2.00	2.00	-	2.00
Water Production Operator Lead	1.00	1.00	1.00	1.00	1.00	-	1.00
Water Production System Supervisor	1.00	1.00	1.00	1.00	1.00	-	1.00
Water Quality Compliance Specialist	2.00	2.00	3.00	3.00	3.00	-	3.00
Water Systems Operator	3.00	3.00	3.00	3.00	3.00	-	3.00
Water Systems Operator Lead	0.00	0.00	1.00	1.00	1.00	-	1.00
Water Systems Supervisor	1.00	1.00	1.00	1.00	1.00	-	1.00
Wildlife Resource Specialist	1.00	1.00	0.00	0.00	0.00	-	0.00
WWTP Maintenance Supervisor	2.00	2.00	1.00	1.00	1.00	-	1.00
WWTP Maintenance Technician Lead	0.00	0.00	1.00	1.00	1.00	-	1.00
WWTP Maintenance Technician I/II	3.00	3.00	3.00	3.00	3.00	-	3.00
WWTP Lead Operator					1.00	-	1.00
WWTP Operations Supervisor	1.00	1.00	1.00	1.00	1.00	-	1.00
WWTP Operator I/II/III	4.00	4.00	5.00	5.00	4.00	-	4.00
Total Regular Full-Time Positions	85.00	87.00	94.00	96.00	96.00	2.00	98.00



Authorized Full-Time Positions By Classification Within Department

	21/22 Revised FTE's	22/23 Revised FTE's	23/24 Revised FTE	24/25 Revised FTE	25/26 Revised FTE	Change	26/27 Proposed FTE
Public Works Utilities and Operations (Continued)							
Stock Clerk	0.50	0.50	0.50	0.50	0.50	-	0.50
Total Regular Part-Time Positions	0.50	0.50	0.50	0.50	0.50	-	0.50
Total Public Works U&O	85.50	87.50	94.50	96.50	96.50	2.00	98.50
Parks & Community Services							
Administrative Coordinator	0.00	0.00	0.00	1.00	1.00	-	1.00
Aquatic Facilities Supervisor	1.00	1.00	1.00	1.00	1.00	-	1.00
Aquatic Maintenance Technician	1.00	1.00	1.00	1.00	2.00	-	2.00
Assistant Director Parks & Comm Services	1.00	1.00	1.00	1.00	1.00	-	1.00
Comm Services Program Coordinator	5.00	6.00	6.00	7.00	7.00	1.00	8.00
Community Services Manager	0.00	1.00	1.00	1.00	1.00	-	1.00
Community Services Supervisor	4.00	4.00	4.00	4.00	4.00	-	4.00
Custodian I/II	2.00	2.00	2.00	2.00	2.00	-	2.00
Irrigation Supervisor	0.00	0.00	1.00	1.00	1.00	-	1.00
Irrigation Technician	3.00	3.00	3.00	3.00	3.00	(1.00)	2.00
Office Assistant I/II	3.00	3.00	2.00	2.00	2.00	-	2.00
Office Assistant III	0.00	0.00	1.00	1.00	1.00	-	1.00
Park Maintenance Worker I/II	8.00	8.00	6.00	6.00	6.00	-	6.00
Park Maintenance Worker Lead	1.00	1.00	2.00	2.00	2.00	-	2.00
Parks & Community Services Director	1.00	1.00	1.00	1.00	1.00	-	1.00
Parks Manager	0.00	1.00	1.00	1.00	1.00	-	1.00
Parks Supervisor	2.00	2.00	1.00	1.00	1.00	-	1.00
Sports Field Maintenance Technician	0.00	0.00	1.00	1.00	1.00	-	1.00
Total Regular Full-Time Positions	36.00	36.00	36.00	37.00	38.00	-	38.00
Community Services Program Coordinator 75%	1.50	1.50	1.50	0.75	0.75	(0.75)	0.00
Irrigation Technician 75%	0.75	0.75	0.75	0.75	0.75	-	0.75
Total Regular Part-Time Positions	3.75	3.75	3.50	2.25	1.50	(0.75)	0.75
Paratransit Coordinator	2.00	2.00	2.00	2.00	2.00	-	2.00
Paratransit Supervisor	1.00	1.00	1.00	1.00	1.00	-	1.00
Total Special Funded Reg Full-Time Positions	3.00	3.00	3.00	3.00	3.00	-	3.00
Total Parks and Community Services	42.75	42.75	42.50	42.25	42.50	(0.75)	41.75
Social Services and Housing Department							
Administrative Specialist	0.00	0.00	1.00	1.00	1.00	-	1.00
Affordable Housing Manager	1.00	1.00	1.00	1.00	1.00	-	1.00
Director of Social Services and Housing	1.00	1.00	1.00	1.00	1.00	-	1.00
Management Analyst I/II	2.00	2.00	2.00	2.00	1.00	-	1.00



Authorized Full-Time Positions By Classification Within Department

	21/22 Revised FTE's	22/23 Revised FTE's	23/24 Revised FTE	24/25 Revised FTE	25/26 Revised FTE	Change	26/27 Proposed FTE
Social Services and Housing Department (Continued)							
Public Safety Specialist (e)	2.00	2.00	2.00	2.00	2.00	1.00	3.00
Homeless Outreach Coordinator (e)	1.00	1.00	1.00	1.00	1.00	1.00	2.00
Total Regular Full-Time Positions	7.00	7.00	8.00	8.00	7.00	2.00	9.00
Administrative Specialist	0.50	0.50	0.00	0.00	0.00	-	0.00
Total Regular Part-Time Positions	0.50	0.50	0.00	-	-	-	-
Total Social Services and Housing	7.50	7.50	8.00	8.00	7.00	2.00	9.00
Community Development Department							
Assistant Chief Building Official	0.00	0.00	0.00	0.00	0.00	-	0.00
Assistant Community Development Director	0.00	0.00	0.00	0.00	0.00	-	0.00
Assistant Director Community Development & Sustain	1.00	0.00	0.00	0.00	0.00	-	0.00
Assistant Planner	1.00	1.00	1.00	1.00	1.00	-	1.00
Assistant City Manager	1.00	0.00	0.00	0.00	0.00	-	0.00
Associate Planner	2.00	2.00	2.00	2.00	1.00	-	1.00
Building Inspector I/II	6.00	5.00	7.00	7.00	7.00	-	7.00
Chief Building Official	1.00	1.00	1.00	1.00	1.00	-	1.00
Community Development Administrator	0.00	0.00	0.00	0.00	0.00	-	0.00
Community Development Director	0.00	1.00	1.00	1.00	1.00	-	1.00
Conservation Coordinator	0.00	1.00	0.00	0.00	0.00	-	0.00
Development Services Coordinator	2.00	3.00	3.00	3.00	1.00	-	1.00
Development Services Technician I/II	2.00	3.00	3.00	3.00	3.00	-	3.00
Land Resources Program Manager	1.00	1.00	1.00	1.00	1.00	-	1.00
Management Analyst I/II	1.00	1.00	1.00	1.00	1.00	-	1.00
Office Assistant I/II	2.00	2.00	2.00	2.00	2.00	-	2.00
Principal Planner	1.00	1.00	1.00	1.00	1.00	-	1.00
Real Property Manager	1.00	1.00	1.00	1.00	1.00	-	1.00
Senior Building Inspector	1.00	1.00	1.00	1.00	1.00	-	1.00
Senior Planner	1.00	1.00	1.00	1.00	1.00	-	1.00
Sustainability Program Manager	1.00	1.00	0.00	0.00	0.00	-	0.00
Total Regular Full-Time Positions	25.00	26.00	26.00	23.00	23.00	-	23.00
Total Comm. Dev. Department	25.00	26.00	26.00	23.00	23.00	-	23.00
City Manager's Office							
Administrative Specialist - Confidential	1.00	1.00	1.00	1.00	1.00	-	1.00
Arts & Cultural Affairs Program Manager	0.00	0.00	1.00	1.00	1.00	-	1.00
Assistant City Manager	1.00	1.00	1.00	1.00	1.00	-	1.00
City Clerk	1.00	1.00	1.00	1.00	1.00	-	1.00
City Manager	1.00	1.00	1.00	1.00	1.00	-	1.00
Community Engagement Director	1.00	1.00	1.00	1.00	1.00	-	1.00
Community Relations Program Manager	0.00	0.00	1.00	1.00	1.00	-	1.00
Community Services Program Coordinator (b)	0.00	0.75	1.00	0.75	0.75	-	0.75
Deputy City Clerk I/II	1.00	1.00	2.00	2.00	2.00	-	2.00
Deputy Innovation Officer	1.00	0.00	0.00	0.00	0.00	-	0.00
Economic Development Director	0.00	1.00	1.00	1.00	1.00	-	1.00
Management Analyst II	2.00	2.00	0.00	0.00	0.00	-	0.00
Media Services Specialist	1.00	1.00	1.00	1.00	1.00	(1.00)	0.00
Office Assistant I/II	1.00	1.00	0.00	0.00	0.00	-	0.00
Parks & Community Services Director	0.00	1.00	1.00	0.00	0.00	-	0.00



Authorized Full-Time Positions By Classification Within Department

	21/22 Revised FTE's	22/23 Revised FTE's	23/24 Revised FTE	24/25 Revised FTE	25/26 Revised FTE	Change	26/27 Proposed FTE
City Manager's Office (Continued)							
Public Information Officer	1.00	1.00	1.00	1.00	1.00	-	1.00
Public Relations Manager II	0.00	0.00	0.00	0.00	0.00	-	0.00
Climate Action and Resilience Program Manager	0.00	0.00	1.00	1.00	1.00	-	1.00
Total Regular Full-Time Positions	12.00	13.75	15.00	13.75	13.75	(1.00)	12.75
Administrative Specialist	0.00	0.00	0.00	0.00	0.00	-	0.00
Office Assistant II	0.50	0.00	0.00	0.00	0.00	-	0.00
Total Regular Part-Time Positions	0.50	0.00	0.00	0.00	0.00	-	0.00
Total City Manager's Office	12.50	13.75	15.00	13.75	13.75	(1.00)	12.75
Finance							
Accountant I/II (c)	3.00	3.00	3.00	5.00	5.00	-	5.00
Accounting & Fiscal Analyst II	0.00	0.00	0.00	0.00	0.00	-	0.00
Finance Assistant I/II	8.00	7.00	6.00	6.00	6.00	1.00	7.00
Finance Director	1.00	1.00	1.00	1.00	1.00	-	1.00
Finance Manager	1.00	1.00	1.00	1.00	1.00	-	1.00
Financial Analyst I/II	1.00	1.00	1.00	1.00	1.00	-	1.00
Financial Services Manager	0.00	0.00	0.00	0.00	0.00	-	0.00
Financial Supervisor	1.00	1.00	1.00	1.00	1.00	-	1.00
Finance Technician	0.00	1.00	1.00	1.00	1.00	-	1.00
Payroll Technician I/II	1.00	1.00	1.00	1.00	1.00	-	1.00
Senior Finance Assistant	0.00	0.00	1.00	1.00	1.00	-	1.00
Total Regular Full-Time Positions	16.00	16.00	16.00	18.00	18.00	1.00	19.00
Total Finance	16.00	16.00	16.00	18.00	18.00	1.00	19.00
Human Resources							
Human Resources Analyst I/II	1.00	1.00	1.00	2.00	2.00	-	2.00
Human Resources Director	1.00	1.00	1.00	1.00	1.00	-	1.00
Human Resources Technician I/II - Confidential	3.00	3.00	3.00	2.00	2.00	-	2.00
Total Regular Full-Time Positions	5.00	5.00	5.00	5.00	5.00	-	5.00
Total Human Resources	5.00	5.00	5.00	5.00	5.00	-	5.00
Information Systems							
Administrative Specialist	1.00	1.00	1.00	1.00	1.00	-	1.00
GIS Systems Analyst	1.00	1.00	0.00	0.00	0.00	-	0.00
Information Systems Analyst	1.00	1.00	2.00	2.00	2.00	-	2.00
Information Systems Technician I/II	2.00	2.00	2.00	2.00	2.00	-	2.00
Information Technology Administrator	0.00	0.00	0.00	0.00	0.00	-	0.00
Information Technology Director	1.00	1.00	1.00	1.00	1.00	-	1.00
Senior Information Systems Analyst	1.00	1.00	1.00	1.00	1.00	-	1.00
Technical Services Manager	2.00	2.00	2.00	2.00	2.00	-	2.00
Web System Analyst	1.00	1.00	1.00	1.00	1.00	-	1.00
Total Regular Full-Time Positions	10.00	10.00	10.00	10.00	10.00	-	10.00
Total Information Systems	10.00	10.00	10.00	10.00	10.00	-	10.00



Authorized Full-Time Positions By Classification Within Department

	21/22 Revised FTE's	22/23 Revised FTE's	23/24 Revised FTE	24/25 Revised FTE	25/26 Revised FTE	Change	26/27 Proposed FTE
CITYWIDE TOTALS							
Total Regular Full-Time Positions	356.00	363.75	373.00	373.75	374.75	4.00	378.75
Total Regular Part-Time Positions	6.00	5.50	4.75	3.50	2.75	-1.50	1.25
Total Special Funded Reg Full-Time Positions	3.00	3.00	3.00	3.00	3.00	0.00	3.00
Total Citywide Positions	365.00	372.25	380.75	380.25	380.50	2.50	383.00

Notes:

- (a) 2 Public Works Inspector II and 1 Associate Civil Engineer are limited term appointments subject to two-year term from hiring date. Updated limited term positions to 1 Public Works Inspector II, 1 Associate Civil Engineer and 1 GIS Engineering Technician effective 1/21/25.
- (b) 0.25 Community Services Program Coordinator position added and funded by an arts grant. Allocation eliminated with conclusion of the grant.
- (c) 2 Accountant I/II are limited-term appointments subject to two-year term from hiring date.
- (d) Converted to a flexibly staffed position
- (e) 1 Homeless Outreach Coordinator and 1 Public Safety Specialist grant funded limited term appointments



Citywide Budget Transfers

Transferred From (Sender)		Transferred To (Receiver)		FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY26/27
Fund Name	Fund No.	Fund Name	Fund No.	Actual	Actual	Projected	Projected	Revised
General Fund	001	General Capital Projects Fund	012	\$ 7,535,945	\$ 6,338,737	\$ 2,829,000	\$ 6,140,219	\$ 3,000,000
Operating Grants Fund	216	General Fund	001	-	-	150,000	-	-
Economic Stimulus Grants Fund	217	General Fund	001	4,807,407	10,839,515	395,000	-	-
Davis Land Acquisition	468	General Fund	001	-	-	-	1,470,789	-
Parking District #3 Reserve Fund	362	Parking District #3 Redemption	361	-	-	-	-	-
Water Fund	511	Water Capital Fund	512	154,620	12,859,287	19,337,510	12,669,807	13,664,204
Wastewater Fund	531	Wasterwater Capital Fund	532	8,869,606	6,428,030	5,874,101	2,594,530	2,094,530
Storm Drainage Fund	541	Storm Drainage Capital Fund	542	8,273	1,958,394	2,100,000	968,400	700,200
Facility Replacement Fund	626	Facility Maintenance Fund	625	1,869,465	-	-	-	-
RDA Retirement Obligation Fund	895	Downtown Area Capital Revitalization Fund	476	-	55,000	-	-	-
				<u>\$23,245,315</u>	<u>\$38,478,963</u>	<u>\$30,685,611</u>	<u>\$23,843,745</u>	<u>\$19,458,934</u>