

STAFF REPORT

DATE: June 2, 2026

TO: City Council

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

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

Recommendation

- 1) Approve attached Resolution adopting the City of Davis Operating and Capital Budget for Fiscal Year (FY) 2026/27; and
- 2) Approve attached Resolution adopting the Davis Redevelopment Successor Agency Budget for Fiscal Year 2026/27.

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 is \$254.1 million for all City funds, with a General Fund expenditure budget of \$97.2 million. 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), which means the General Fund reserves are below 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.

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 Update was presented to the Fiscal Commission (Commission) at a special meeting on May 20, 2026. The Commission engaged in a robust discussion and

asked questions on a number of issues, including questions about the City's deferred maintenance, unfunded needs, and long-term fiscal outlook. Although the Fiscal Commission did not make a specific recommendation on the proposed budget, staff is prepared to continue the discussion at the next Fiscal Commission meeting focusing on the City's long-range financial outlook, which includes unfunded deferred maintenance needs and unfunded capital projects. Questions identified by the Commission are included as Attachment 3 to the staff report.

Background and Analysis

The City Council approved the biennial budget for fiscal years 2025/26 and 2026/27 in June 2025. City staff then introduced the Mid-Cycle Budget Update, with changes for the 2026/27 fiscal year, on May 19, 2026. The FY 2026/27 Mid-Cycle Update includes changes related to a more refined revenue forecast based on the current economy, ongoing expenditure reductions of \$1.4 million, one-time expenditure reductions of \$500,000, and City Manager recommendations for expenditure changes necessitated by operating demands or other external factors. A summary of the proposed FY 2026/27 Budget amendments for the City of Davis is included in Attachment 1.

In summary, while most of the City's revenues are projected to remain within expectations set by the original adopted budget, General Fund revenues are projected to be lower than the original adopted budget by \$200,000. Due to the proposed cost-cutting measures, General Fund expenditures are projected to be \$600,000 lower than the original adopted budget.

Additional information from the mid-cycle budget update introduction can be found in the [May 19, 2026 staff report](#) and [presentation](#).

Changes Since the Proposed Budget Introduction

Staff has continued to refine prior year data resulting in updated fund balance totals in the All Funds Summary. As part of the preparation of the next two-year budget, non-General Fund dollars will be reviewed and plans will be implemented to restore any funds with deficit balances.

Long-Range Forecast

As of the submission of this staff report, the City's consultant is finalizing the updates to the City's General Fund long-range forecast. Staff anticipates that the update will be complete by the June 2nd meeting and will provide an update to the Council on the revised forecast.

Additional Information

The City Council requested additional information regarding deferred capital projects, pavement replacement, and City trees and sidewalks. Information on each of those areas is included on the following pages.

Deferred Capital Projects and Pavement Maintenance

At Council’s request, staff evaluated the funding gap between pavement maintenance funding in the City’s adopted budget and the level of investment required to achieve the target PCI levels adopted by the City Council within the next 10 years.

When it was developed, the 2025 Pavement Management Program (PMP) assumed the City would have \$84.7 million available over 10 years and this would still be a \$25 million shortfall of what was needed in order to meet our average Placement Condition Index (PCI) for our various roads and paths. However, the adopted FY 2025-27 budget reduced the total amount of funding and the available funding for pavement maintenance is now expected to be \$49 million over the ten-year period. This \$35.7 million difference combined with the original \$25 million shortfall was used to calculate a revised shortfall of \$60.7 million, or approximately \$6 million per year.

Staff has also prepared the following tables showing both the active projects where staff had asked for additional funding in order to complete design and construction (Table 1) as well as the annual projects that had funding deferred with the adoption of the FY 2025-27 budget (Table 2).

Table 1 — Projects in Design That Require Additional Funding but did not receive funding in FY 2025-27 Budget

Project Name	Remaining Budget	Total Cost Estimate	FY25/26 Funding Request	FY26/27 Funding Request	Shortfall (Unfunded Need)	Funding Sources
ET0028 – WTR Well 32 Arsenic Treatment	\$1,000,000	\$5,680,000	\$4,680,000	—	\$4,680,000	Water Fund (512)
ET8298 – Anderson Road Improvements	City: \$1.7M (remaining) DJUSD: \$1.4M (remaining)	\$5,400,000	\$1,200,000 (City) + \$1,100,000 (DJUSD)	—	\$2,300,000 combined shortfall	City General CIP (012); DJUSD contribution; STIP (grant match required)
ET8319 – Amtrak ADA Improvements & Olive Drive Access	\$25,000	\$6,025,000	\$6,000,000	—	\$5,000,000**	Roadway Impact Fees (485); Developer DA
ET8730 – I-80/Richard	\$16,800,000	\$24,600,000	\$7,760,000	—	\$7,760,000	Federal/State Hwy Funds

Project Name	Remaining Budget	Total Cost Estimate	FY25/26 Funding Request	FY26/27 Funding Request	Shortfall (Unfunded Need)	Funding Sources
S Interchange						(210); Gas Tax (109); General CIP (012)
TOTAL	\$20,925,000	\$41,705,000	\$20,740,000		\$20,740,000	

Table 2 — Annual / Ongoing CIPs Not Funded in FY 2025–27 Budget

Project Name	FY25/26 Requested Funding	FY26/27 Requested Funding	Funding Sources
Annual ADA Parking & Facilities Compliance	—	\$250,000	CDBG (215) – \$200,000; General Fund (012) – \$50,000
Annual Aquatics Repair & Replacement	\$1,242,000	\$1,150,000	Construction Tax (200); Facility Replacement (626); General CIP (012)
Annual Citywide Signals Upgrade	\$500,000	\$500,000	TDA Non-Transit Use (115)
Annual Facilities Roof Replacement	\$500,000	\$500,000	Facility Replacement Fund (626)
Annual Fire Station Improvements (FS31 & FS33)	\$150,000	\$150,000	General CIP (012)
Annual Playground Replacements	\$335,000	\$150,000	Facility Replacement (626); General CIP (012); Parks Impact Fees (483)
Annual Streetlight Improvement Project	\$300,000	—	Gas Tax (109)
Annual Sewer Rehabilitation	—*	—*	—
Annual Traffic Calming Project	\$100,000	—	General CIP (012)
Annual Shade Structures Project	\$290,000	—	Facility Replacement (626); General CIP (012); Parks Impact Fees (483)
1717 Building A Modifications	\$450,000	\$1,050,000	General CIP (012); Solid Waste (520); Storm

Project Name	FY25/26 Requested Funding	FY26/27 Requested Funding	Funding Sources
			Drainage Reserve (542); Wastewater (532)
EV Fleet Charging	\$580,000	—	General CIP (012); Solid Waste (520); Storm Drainage Reserve (542); Wastewater (532)
VMT Renovations (ET0014)	\$350,000	—	General CIP (012)
Playfields Inclusive Playground	\$1,065,000	—	Capital Grants (465); General CIP (012); Parks Impact Fees (483)
Signal Coordination & Bus Priority	\$130,000	—	General CIP (012)
TOTAL	\$5,992,000	3,750,000	

* Annual sewer budget not requested due to additional budget required for Maintenance Hole Rehab and Sewer Lift Station and Force Main projects that require additional funding.

** Net of \$1 million Congressional funding allocation

City Trees and Sidewalks

During the City Council discussions regarding the adoption of the two-year FY 2025/26 and FY 2026/27 Budget, Councilmembers requested that staff return with additional information on the funding deficiency for the maintenance of two City assets, specifically, City trees and sidewalks. The management of both of these assets falls under the responsibility of the Public Works Utilities & Operations Department, and both are chiefly supported by the City's general fund with a small portion of funding for tree planting supported by tree mitigation fees. In August 2025, City staff provided a report to Council which discussed the unmet needs for each division (trees and sidewalks), detailed the short-term operational changes already implemented to close the gaps between budget and service delivery, and concluded with options for longer-term solutions for Council deliberation.

Urban Forestry

At last estimate the shortfall to continue to accomplish the goals within the Urban Forest (UF) Management Plan and maintain current operations would be an addition of roughly \$1.5 million annually to the existing UF program. This would provide an additional crew or two from the City's contractor to continue to support regular block pruning (and

complete the pruning within expected timeframes), as well as keep up with service requests and large tree removals outside the scope of City staff.

These costs assume implementation of existing policy; any changes to policy may affect the overall shortfall. Staff introduced several policy questions and considerations last August and intend to return to Council after the recess to seek specific policy guidance for the program. The discussion will include longer-term solutions to the budget shortfalls, along with any associated cost impact estimates, potential overall budget increases or reductions, and policy impacts. Once Council provides policy direction, staff can update overall program costs and any shortfalls.

Sidewalks

As reported with the August 2025 report, staff began a program to inspect and repair sidewalks (within current budget allocations). The original intent was to do one Council District per year with repairs following as funding allowed. However, staff have shifted this effort. First, staff will complete inspections of all city sidewalks over the next year to identify and prioritize the repair efforts across the city. Once identified, prioritized areas will be provided to the Engineering Division to include in a formal bidding process. Identified repairs in District 1 are currently being prepared for bid.

This comes with the realization that the operations budget alone will not be enough to accomplish the repairs and additional funding will need to be allocated. A very rough estimate of the overall City need for sidewalk repairs is a total of \$3.5 million over the next five years. By prioritizing existing operational funds for sidewalks, staff can support approximately \$1 million over the next five years, however, that means limiting other activities in the Streets Division operations program, such as pothole maintenance.

As with City trees, there are a number of policy questions related to maintenance of sidewalks that Council will ultimately decide. Those discussions are anticipated to begin after Council considers policy alternatives related to the Urban Forestry program.

Key Budget Assumptions

The proposed Mid-Cycle Budget Update for FY 2026/27 includes the following key elements:

- The minimum \$3 million maintenance of effort for General Fund infrastructure is met with an allocation to the General Capital Projects Fund.
- The Mid-Cycle Update provides for cost adjustments for contractual services or supplies where called for by existing contracts with vendors or requested by department staff because of cost increases.
- Labor-related costs include adjustments for one-time payments outlined in labor memoranda of understanding (MOU's) and reductions of vacation leave liability.
- The City stays current with all pension obligations and funds other postemployment benefits at the required pay-as-you-go amounts. Health benefit contributions costs through CalPERS have increased on average by 8%.

Attachments:

1. Resolution approving the adoption of the Fiscal Year 2026/27 Budget and all exhibits as listed below:
 - Exhibits:
 - A. Citywide Budget All Funds Summary
 - B. FY 2026/27 Mid-Cycle Budget Amendments
 - C. Citywide Revenue and Expenditure Schedules
 - D. General Fund Summary
 - E. Authorized Full-Time Positions Listing
 - F. Schedule of Transfers In and Transfers Out
2. Resolution approving the adoption of the Fiscal Year 2026/27 Davis Redevelopment Successor Agency Budget
3. Fiscal Commission Budget Questions

RESOLUTION NO. 26-XXX, SERIES 2026

**RESOLUTION OF THE CITY COUNCIL OF THE CITY OF DAVIS
ADOPTING THE FISCAL YEAR 2026/27 MID-CYCLE OPERATING
AND CAPITAL IMPROVEMENT PROGRAM BUDGET**

WHEREAS, a balanced annual budget for the City of Davis has been prepared for fiscal year 2026/27 presented to the City Council and reviewed at public meetings on May 19, 2026 and June 2, 2026; and

WHEREAS, the expenditures provided in the said budget are within the expenditure limitation imposed by Article XIII of the California Constitution; and

WHEREAS, the proposed budget includes:

- estimated revenues and transfers in and appropriations and transfers out for All Funds of the City of Davis for the fiscal year 2026/27, attached hereto as Exhibit A; and
- the Schedule of Authorized Positions of the City of Davis for fiscal year 2026/27, attached hereto as Exhibit C;

WHEREAS, the City Council has given this budget due consideration as to its projected revenues, anticipated expenditures and available fund balances; and

WHEREAS, the City Manager or his designee shall have ability to assign fund balances used for specific purposes in accordance with Governmental Accounting Standards Board (GASB) pronouncement 54; and

WHEREAS, this budget ensures that the City of Davis, including all funds, entities and component units, has exercised prudent judgment in its fiduciary responsibility as guardians of the public tax dollars.

NOW, THEREFORE, BE IT RESOLVED that the City Council of the City of Davis does hereby approve and adopt said budget as submitted to the City Council at this meeting as the operating and capital budget for the City of Davis for Fiscal Year 2026/27, and that the expenditures by each fund, department and program are hereby approved and authorized as the total appropriations for the FY ending June 30, 2027 with the following provisions and authorities:

SECTION 1. The 2026/27 Mid-Cycle Budget Update as submitted by the City Manager as set forth in Exhibits A and B.

SECTION 2. The number of full-time positions authorized by the Budget as set forth in Exhibit C. The City Manager, or his designee, is authorized to retain interim, part-time or seasonal personnel within the amounts appropriated for such purposes. In addition, the City Manager is authorized to respond to staffing vacancies by either underfilling them or using current staff that are at other similar pay level positions as long as there is sufficient money in the current budget.

SECTION 3. All appropriations for the fiscal year fiscal year 2026/27 shall lapse at the end of the respective fiscal year and any remaining amounts shall be added back to the respective fund balances, except for:

- a. All encumbrances for valid purchase orders and contracts in effect as of June 30, 2026 will remain in effect in the following fiscal year 2026/27. The City Manager, or his designee, is authorized to increase the 2026/27 budget appropriations in the amount of the outstanding encumbrances for valid purchase orders and contracts as June 30, 2026, respectively, and
- b. The City Manager, or his designee, is authorized to carryover into the following fiscal year the remaining appropriations for uncompleted capital and grant projects.
- c. The City Manager, or his designee, is authorized to carryover into the following fiscal year the remaining estimated revenues and appropriations for operating grants that have remaining unspent balances at the end of the prior fiscal year unless City Council action is required by the grantor.

For these exceptions, such carryovers may be made without further City Council action.

SECTION 4. Appropriations are hereby made at the individual fund level for operating funds budget. The City Manager and Finance Director/Treasurer are authorized to make budgetary transfers within an individual operating fund, so long as total appropriations for such fund remain unchanged. Except as specified in Section 6 (a), changes to total fund level appropriations require further Council action.

SECTION 5. For Capital Improvement Program Budget, appropriations are controlled at the individual fund and project level. The City Manager and Finance Director/Treasurer are authorized to make budgetary transfers within an individual capital fund, so long as total appropriations for such fund for a given project remain unchanged. Except as specified in Section 6 (b), changes to total fund level appropriations or project level appropriation require further Council action.

SECTION 6. Notwithstanding the limitations in Section 4 and Section 5 above,

- a. Appropriations for any operating fund may be increased by an amount not to exceed \$50,000 for each appropriation action in a given quarter upon approval by the City Manager and Finance Director/Treasurer. The amount and purpose of each such additional appropriation must be included in a report to the City Council at least quarterly.
- b. Appropriations for any project in a Capital Improvement Program may be increased by a maximum or cumulative amount of \$220,000 upon approval by the City Manager and the Finance Director/Treasurer. The amount and purpose of each such additional appropriation must be included in a report to the City Council at least quarterly.

SECTION 7. The City Manager, or his designee, is authorized to accept grants, donations and reimbursements received during the year, establish appropriations for and expend those accepted grant funding, donations and reimbursements received during the year where these special funds do not exceed \$200,000. Amounts greater than \$200,000 must be accepted and appropriated by the City Council.

SECTION 8. The City Manager and Finance Director/Treasurer are authorized to approve temporary interfund borrowing within the fiscal year, and at the end of the fiscal year June 30, 2026, to finance the collection period for tax, grant and other accounts receivable. Any new interfund loans extending beyond these terms must be approved by the City Council. The City Manager and Finance Director/Treasurer are authorized to repay interfund loans when funding becomes available.

SECTION 9. The City Manager, or his designee, shall have ability to assign fund balances used for specific purposes in accordance with Governmental Accounting Standards Board (GASB) pronouncement 54.

SECTION 10. The City Manager and Finance Director/Treasurer are each hereby authorized to implement this resolution, including issuing the 2026/27 Budget and making any non-substantive administrative or technical corrections to the 2026/27 Budget.

PASSED AND ADOPTED by the City Council of the City of Davis on this 2nd day of June, 2026, by the following vote:

AYES:

NOES:

Donna Neville
Mayor

ATTEST:

Zoe S. Mirabile, CMC
City Clerk



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	176,201	1,907,469	1,720,698	-	362,972	1,907,469	1,872,210	-	398,231
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	3,661,211	-	(4,439,141)
200 CONSTRUCTION TAX FUND	(1,393,328)	156,984	609,271	-	(1,845,615)	1,075,368	-	-	(770,247)
205 SUBDIVISION IN-LIEU PARK PAYMTS	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	-	-	-	-	-	-	-	-	-
Special Revenue Funds Total	10,023,664	12,051,598	14,051,168	(69,000)	7,955,094	14,635,033	16,189,034	-	6,401,093
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	634,329	6,314,867	7,561,020	-	(611,824)	3,000,000	3,000,000	-	(611,824)
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	4,427,283	11,057,975	16,022,378	270,307	(266,813)	8,721,245	7,530,675	-	923,757
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	4,566,528	-	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	-	591,738	330,087	(261,651)	-	591,738	137,000	(454,738)	-
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	4,793,805	-	(5,045,124)	4,560,000	4,200,000	-	(4,685,124)
Internal Service Funds Total	(5,927,061)	42,210,208	42,341,762	(767,423)	(6,826,038)	43,146,134	41,917,192	(3,020,014)	(8,617,110)
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	\$ 60,210,188	\$ 256,128,086	\$ 273,096,344	\$ 3,547,321	\$ 46,789,251	\$ 257,392,174	\$ 254,110,393	\$ (3,871,256)	\$ 46,199,776

**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)

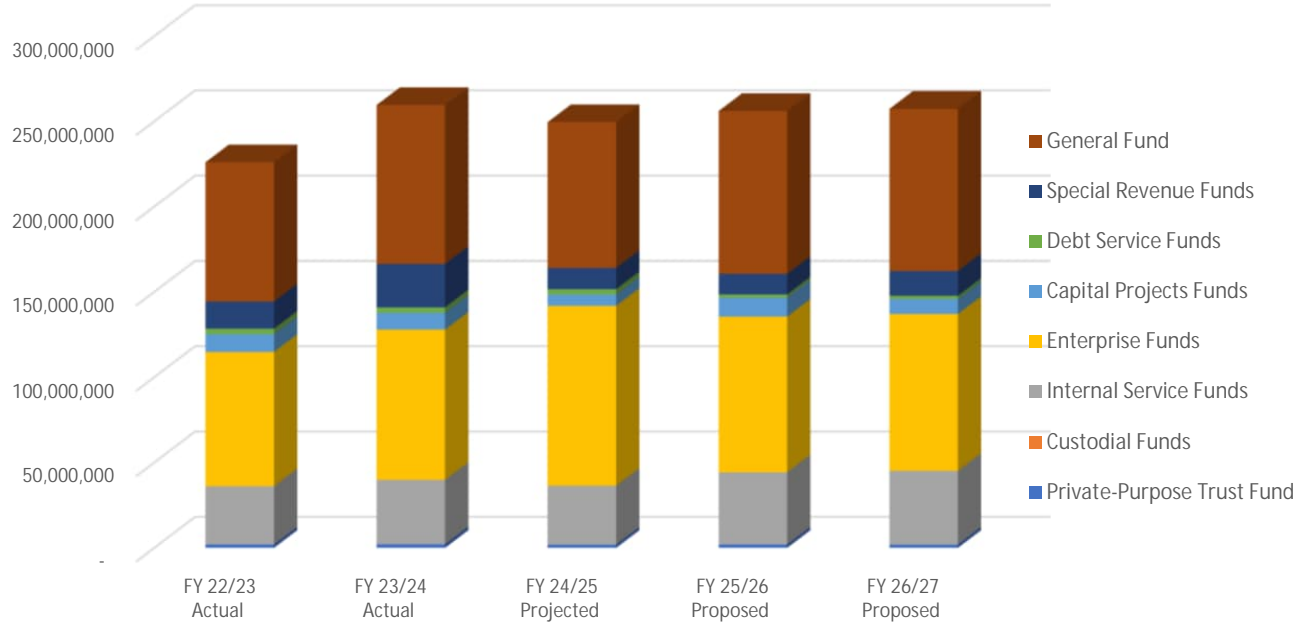
City of Davis
FY 2026/27 Mid-Cycle Budget Review
Proposed Budget Amendments

		<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

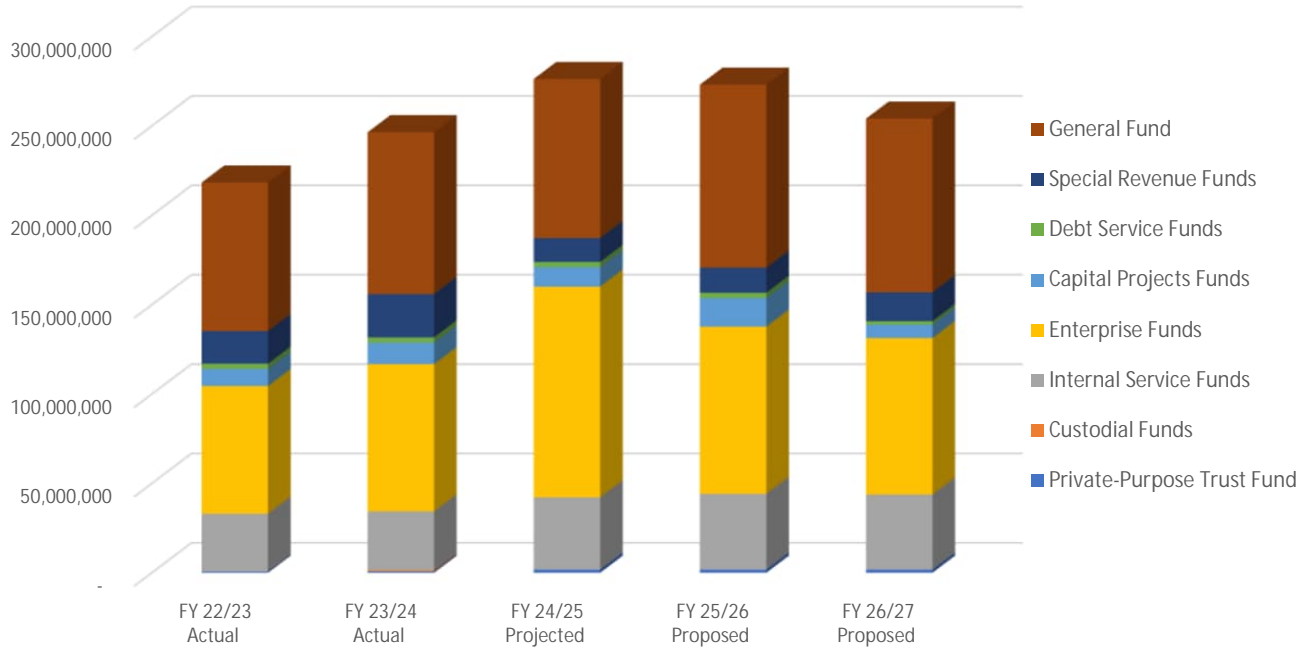


Fund Type	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Projected	FY 25/26 Projected	FY26/27 Proposed
General Fund	\$ 81,602,217	\$ 93,191,914	\$ 85,476,282	\$ 95,580,312	\$ 95,077,667
Special Revenue Funds	16,010,488	25,455,828	12,513,541	12,051,598	14,635,033
Debt Service Funds	3,207,038	3,223,886	3,071,888	1,912,898	1,897,300
Capital Projects Funds	10,368,055	9,868,000	6,708,393	11,057,975	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	\$ 256,128,086	\$ 257,392,174



Citywide Budget Expenditure Summary by Fund Type

Expenditure Trends

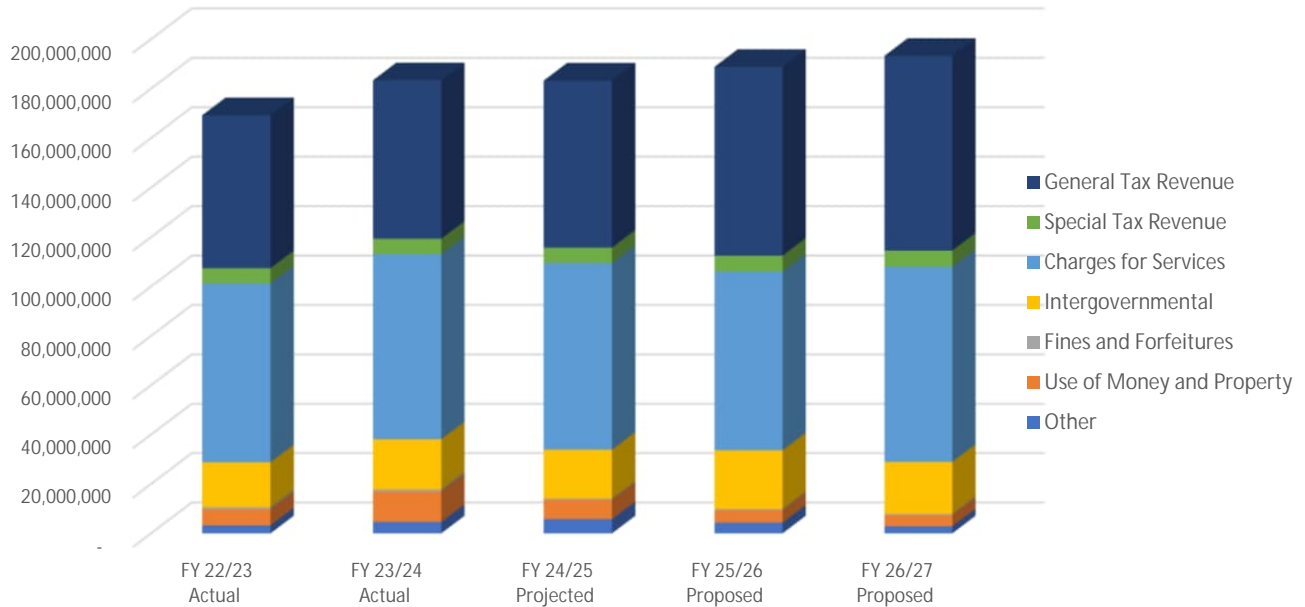


Fund Type	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Projected	FY 25/26 Projected	FY26/27 Proposed
General Fund	\$ 83,067,745	\$ 90,478,892	\$ 89,001,982	\$ 102,365,083	\$ 97,099,808
Special Revenue Funds	18,254,295	24,282,542	13,390,161	14,051,169	16,189,034
Debt Service Funds	2,973,342	2,964,002	2,889,826	2,898,419	1,928,667
Capital Projects Funds	9,522,785	12,022,007	10,838,267	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	42,341,762	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	\$ 246,513,205	\$ 276,316,809	\$ 273,096,343	\$ 254,110,393



Citywide Budget Revenue Summary by Source

Revenue Trends

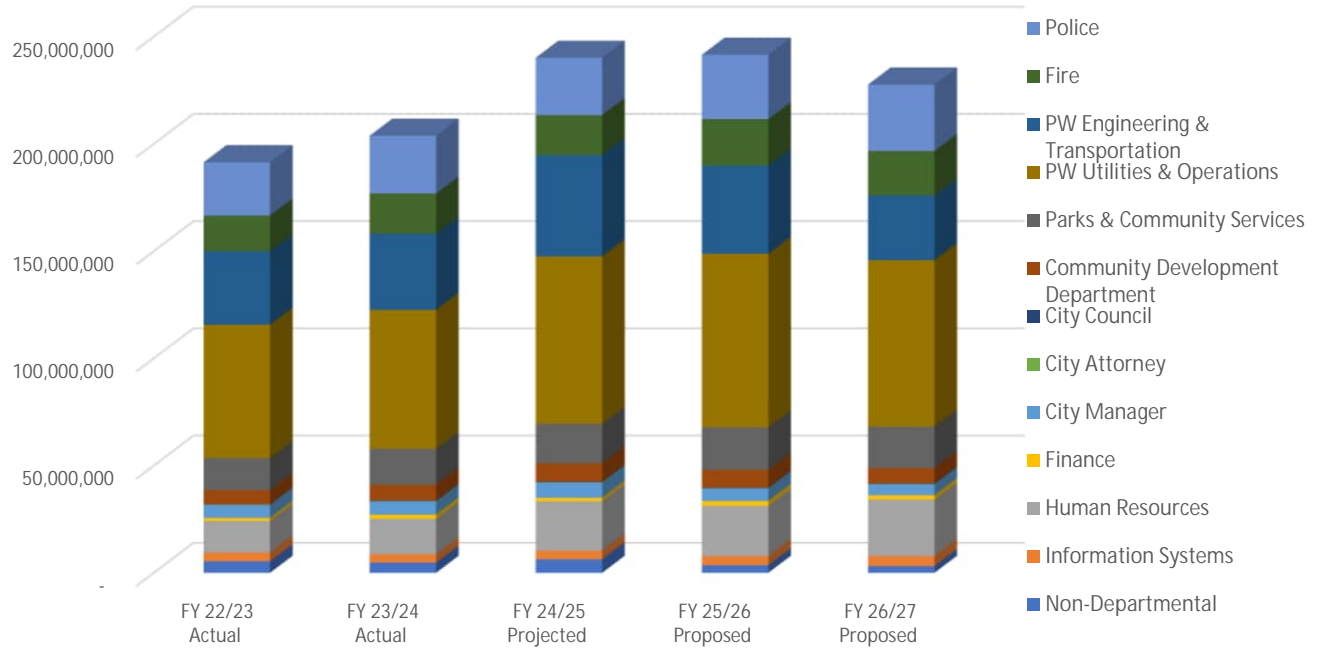


	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Projected	FY 25/26 Projected	FY26/27 Proposed
Total Revenue by Source					
General Tax Revenue					
Property Tax	\$ 26,908,876	\$ 28,742,297	\$ 30,057,086	\$ 31,060,000	\$ 32,010,000
Sales Tax	19,990,388	20,402,760	23,350,000	32,210,000	32,485,000
Transient Occupancy 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	<u>61,829,360</u>	<u>64,065,809</u>	<u>67,536,065</u>	<u>76,347,984</u>	<u>78,715,968</u>
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	<u>6,139,994</u>	<u>6,228,258</u>	<u>6,218,000</u>	<u>6,422,600</u>	<u>6,526,300</u>
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	<u>169,263,401</u>	<u>183,384,601</u>	<u>183,270,934</u>	<u>188,843,043</u>	<u>193,280,042</u>
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	23,568,745	19,458,934
Total Revenue	<u>\$ 226,048,101</u>	<u>\$ 259,620,020</u>	<u>\$ 249,585,708</u>	<u>\$ 256,128,086</u>	<u>\$ 257,392,174</u>



Citywide Budget Expenditure Summary by Department

Expenditure Trends



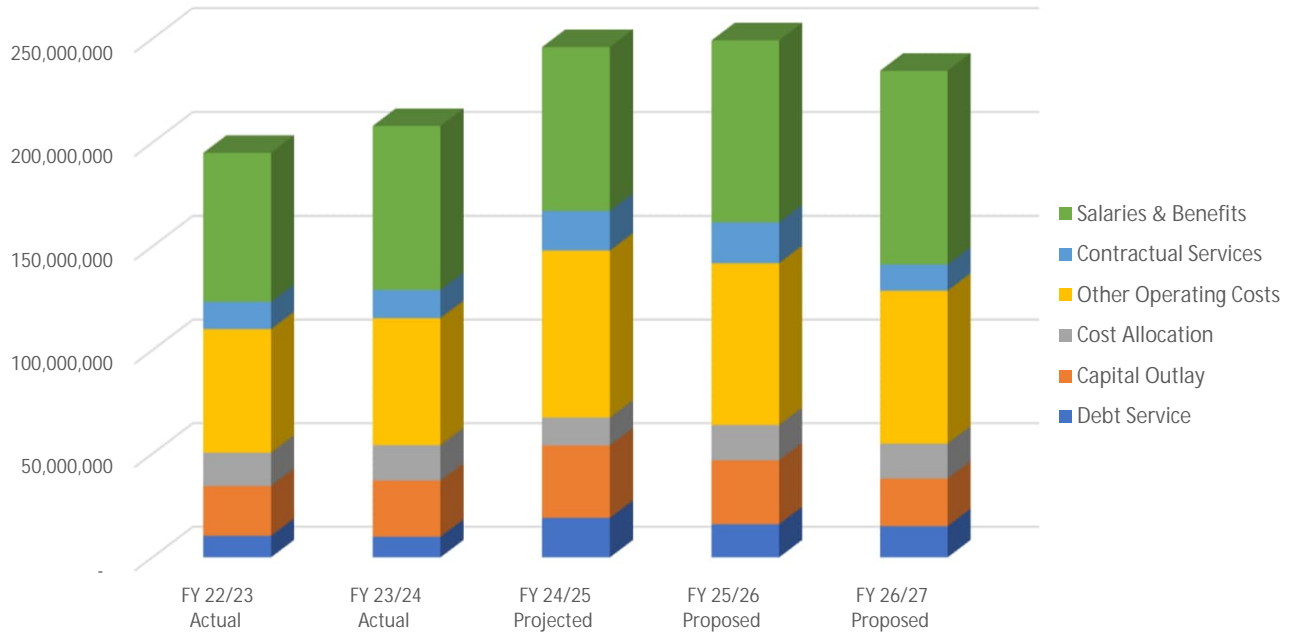
Total Expenditures by Department

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Projected	FY 25/26 Projected	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	47,292,183	41,121,251	30,137,933
PW Utilities & Operations	62,195,926	64,771,132	78,058,687	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	7,192,748
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	3,604,967	3,177,005
Subtotal	194,429,716	206,676,628	244,146,642	247,373,042	232,771,903
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	\$ 246,513,205	\$ 276,711,809	\$ 273,096,343	\$ 254,110,393



Citywide Budget Expenditure Summary by Category

Expenditure Trends



	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Projected	FY 25/26 Projected	FY26/27 Proposed
Total Expenditures by Category					
Salaries & Benefits	\$ 71,782,844	\$ 78,938,945	\$ 78,890,087	\$ 87,630,127	\$ 93,357,151
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	17,116,846	13,435,969	17,062,420	16,927,365
Capital Outlay	24,109,338	27,089,796	34,967,270	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	208,034,242	246,026,198	249,252,598	234,651,459
Transfers Out	23,278,442	38,478,963	30,685,611	23,843,745	19,458,934
Total	\$ 218,359,685	246,513,205	\$ 276,711,809	273,096,343	\$ 254,110,393



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.

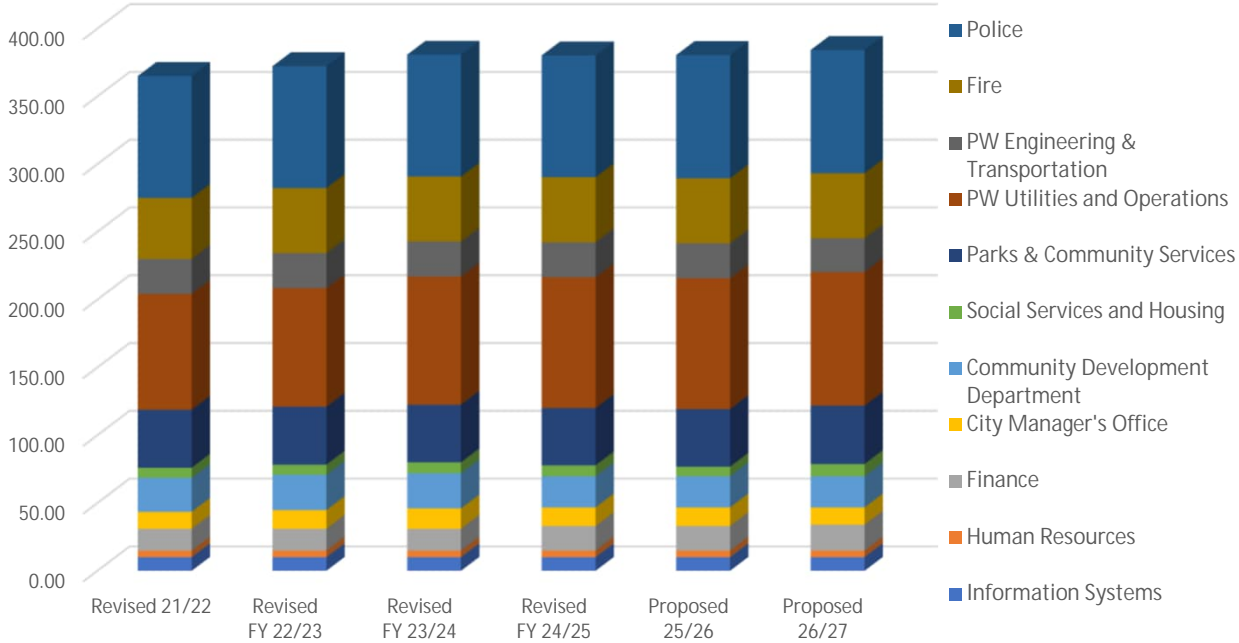
Fund Activity

	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
	<u>73,731,060</u>	<u>76,794,810</u>	<u>82,352,399</u>	<u>85,326,282</u>	<u>94,109,523</u>	<u>95,077,667</u>
Cost Allocation Reimbursements	-	-	-	-	-	-
Transfers In	3,013,483	4,807,407	10,839,515	150,000	1,470,789	-
	<u>76,744,543</u>	<u>81,602,217</u>	<u>93,191,914</u>	<u>85,476,282</u>	<u>95,580,312</u>	<u>95,077,667</u>
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)
	<u>66,975,678</u>	<u>75,531,800</u>	<u>84,140,155</u>	<u>86,172,982</u>	<u>96,224,864</u>	<u>94,099,808</u>
Transfers Out - Capital Projects	3,645,683	7,535,945	6,338,737	2,829,000	6,140,219	3,000,000
	<u>70,621,361</u>	<u>83,067,745</u>	<u>90,478,892</u>	<u>89,001,982</u>	<u>102,365,083</u>	<u>97,099,808</u>
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 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)							
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	<b style="background-color: #d9ead3;">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 Actual	FY 23/24 Actual	FY 24/25 Projected	FY 25/26 Projected	FY26/27 Revised
Fund Name	Fund No.	Fund Name	Fund No.					
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>

RDA RESOLUTION NO. _____

**RESOLUTION OF THE DAVIS REDEVELOPMENT SUCCESSOR AGENCY
APPROVING AND ADOPTING THE BUDGET FOR FISCAL YEAR 2026/27**

WHEREAS, the Redevelopment Agency of the City of Davis (the “Former Agency”) was duly created pursuant to the California Community Redevelopment Law (Part 1 [commencing with Section 33000] of Division 24 of the California Health and Safety Code (“HSC”)); and

WHEREAS, Assembly Bill x1 26 was signed by the Governor of California on June 28, 2011, and was held by the California Supreme Court to be largely constitutional on December 29, 2012; and

WHEREAS, as a result of the Supreme Court’s decision, on February 1, 2012, all California redevelopment agencies, including the Former Agency, were dissolved, and the Davis Redevelopment Successor Agency (the “Successor Agency”) was established as successor entity to the Former Agency pursuant to HSC section 34173(a); and

WHEREAS, the Successor Agency is tasked with continuing to make payment due for enforceable obligations and otherwise winding down the affairs of the Former Agency; and

WHEREAS, pursuant to HSC Section 34191.6, the Successor Agency submitted an Amended Last and Final Recognized Obligation Payment Schedule (the “LFROPS”) to the Yolo County County-wide Successor Agency Oversight Board (the “Oversight Board”) and the California State Department of Finance (the “DOF”) for approval; and

WHEREAS, on January 26, 2021, the Oversight Board adopted its Resolution No. 2021-01 approving the Amended LFROPS; and

WHEREAS, per the DOF’s letter, dated April 15, 2021, the DOF has also approved the LFROPS-Amendment #1; and

WHEREAS, pursuant to HSC Section 34191.6(c)(1), the LFROPS establishes the maximum amount of moneys from the Successor Agency’s Redevelopment Property Tax Trust Fund that will be distributed to the Successor Agency for each remaining fiscal year until all of the Successor Agency’s obligations have been fully paid, and

WHEREAS, further, pursuant to HSC Section 34191.6(c)(4), the Successor Agency shall not expend more than the amount approved for each enforceable obligation listed and approved on the LFROPS; and

WHEREAS, there has been submitted to and filed with the Board of the Successor Agency at this meeting, a budget representing the financial plan for conducting the affairs of the Successor Agency for the Fiscal Year beginning July 1, 2025 and ending June 30,

2026 and Fiscal Year beginning July 1, 2026 and ending June 30, 2027, which has been adopted by the City Council on June 2, 2026; and

WHEREAS, the Board of the Successor Agency has given this budget due consideration as to its projected revenues, anticipated expenditures and available fund balances, as well as the respective amounts set forth in the Amended LFROPS; and

NOW, THEREFORE, BE IT RESOLVED by the Davis Redevelopment Successor Agency that said amendments to the budget as submitted at this meeting are hereby approved and adopted as budget for the Successor Agency for Fiscal Year (FY) 2026/27, and that the expenditures are hereby approved and authorized as the total appropriations for the FY ending June 30, 2027 as follows:

1. The proposed FY 2026/27 Mid-Cycle Budget as submitted by the Executive Director to the Successor Agency, as set forth below:

Fund Name	FY 2026/27 Budget Appropriations
RDA Retirement Obligation – Debt Service	\$1,879,556

2. The Executive Director to the Successor Agency or his/her designee is authorized and directed to take such actions as are necessary and appropriate to comply with HSC Sections 34177 and 34191.6 and carry out the intent of this Resolution.

PASSED AND ADOPTED by the Board of the Davis Redevelopment Successor Agency on this 2nd day of June, 2026 by the following vote:

AYES:

NOES:

Donna Neville
Chair

ATTEST:

Zoe S. Mirabile, CMC
Secretary

Fiscal Commission Budget Discussion Summary
May 20, 2026

The Fiscal Commission held a Special Meeting on Wednesday, May 20, to discuss the City's Proposed Mid-Cycle Budget Update for the upcoming 2026-2027 Fiscal Year. Below is a summary of questions, organized into different focus areas.

1. Structural Deficit, Reserves & Fiscal Sustainability

Questions about ongoing budget imbalance, reserve levels, long-term solvency, and fiscal outlook.

- City General Fund expenditure projections to be \$2 million more than revenues. What is the magnitude of all unfunded City needs?
- Has there been an analysis separating one-time costs from ongoing costs?
- What is the city's current (General Fund) reserve shortfall to reach the 15% target? How long has the reserve level been below the 15% policy target? Should restoring reserves take priority before funding additional spending?
- What assumptions are built into the long-term fiscal forecast?
- Should future ballot measures be considered for roads or infrastructure funding?
- Can the city solve the problem through cuts alone, or are new revenues required?
- How much does city growth/development affect long-term fiscal sustainability?
- Can commissioners see the city's 20-year financial projection once completed?

2. Audits, Accounting & Financial Oversight

Questions about audits, accounting practices, governance, and financial controls.

- Are there any additional expected audit adjustments for FY2024 or FY2025?
- Will investment income create a positive adjustment in FY2025?
- How do the different audits connect to each other (financial audit, single audit, TDA audit)?
- Who is currently responsible for audit oversight? What is the plan to prevent audit delays from happening again?
- What information is still unknown because audits are incomplete?

3. Personnel Costs, Compensation & Employee Liabilities

Questions related to salaries, pensions, healthcare, staffing costs, vacation liabilities, and labor obligations.

- Are future salary increases underestimated?
- Are rising CalPERS healthcare premium costs reflected in forecasts?
- What is the city's current OPEB liability? What percentage of the OPEB liability is currently funded? How much would need to be contributed annually to fully fund OPEB actuarially?
- Is the city funding OPEB on a "pay-as-you-go" basis or according to actuarial recommendations?

4. Hiring, Staffing & Service Levels

Questions focused on workforce levels, vacancies, operational capacity, and impacts on city services.

- Has a formal or informal hiring freeze been considered?
- At what point do budget reductions begin reducing actual city services?
- Why does the budget show negative departmental expenditures?
- Why are departments budgeted as though all positions are filled and then reduced later?

5. Deferred Maintenance, Infrastructure & Capital Planning

Questions about infrastructure conditions, maintenance backlogs, and capital investment.

- Has the city calculated the total amount of deferred maintenance?
- How much funding is needed annually to maintain pavement properly?
- Is there an updated facilities deferred maintenance study?
- What capital improvement projects are being delayed because of funding shortages?
- Could delays risk losing grant funding?
- How long can grant-funded projects realistically be deferred?
- Does the city maintain a formal capital budget?
- What is the funding gap for the Richards Boulevard/I-80 interchange project?
- What is the funding gap for the train depot/accessibility project?

6. Capital Projects, Deficit Funds & Internal Service Funds

Questions about capital project accounting, deficit funds, and internal fund structures.

- Why are there funds with deficits? (For example, 5 capital funds totaling about \$17.4 million). Will those deficits ultimately need to be covered by the general fund?
- Is the deficit in the general capital projects fund a timing issue?

7. Special Revenue Funds & Transportation Funding

Questions related to transportation revenue, SACOG/TDA funding, and restricted funds.

- Why do several special revenue funds show deficits totaling about \$12.5 million?
- Why is SACOG withholding Transportation Development Act funds and when will they be released?
- Are any other city funds being withheld because audits are overdue?

8. Building Fund / Development & Fee Recovery

Questions related to Fund 195, building services, fee studies, and development revenue assumptions.

- Why is the city budgeting about \$2 million in revenue but about \$4 million in expenses in that fund?

- Do the building inspection fees need to be reviewed to see if they are covering costs and should there be a fee study?
- Why were projected development revenues overestimated?

9. Budget Transparency, Transfers & Cost Allocation

Questions about budget presentation, transfers, accounting clarity, and internal cost allocation methods.

- Why are there no “transfers in” budgeted this year?
- Are enterprise funds paying their fair share of citywide administrative costs?
- Why is the “cost allocation” line item budgeted at zero? Where are cost allocations being recorded? How can commissioners tell which departments are actually bearing costs when allocations move between departments and internal service funds? What specifically makes up the large “cost allocation” lines in departments like fire and police?
- Could the city present cost allocations more clearly in future budgets?

10. Fees, Revenues & Revenue Policy

Questions about user fees, parking revenues, cost recovery, and revenue generation options.

- Which city services should fully recover costs?
- Could the City increase parking-related revenue by updating parking fees, modernizing the parking permit system, and/or improving permit compliance?
- How much parking revenue does the city actually collect and how much additional revenue may be unrealized from underpriced fees or unpurchased permits?
- Beyond parking, are there other city-owned assets or services where fees could be adjusted to increase revenue?

11. Departmental Spending Trends & Operational Growth

Questions about growth in department budgets and operational spending patterns.

- Why have fire department costs grown much faster than police costs?
- Why has the public works budget grown faster than revenues?

12. Insurance, Liability & Risk Management

Questions related to insurance costs, liability exposure, and risk mitigation.

- Why are risk management and insurance costs rising so rapidly?
- What can the city do to reduce liability exposure?
- Has the city evaluated participation in joint powers authorities?
- Could outside expertise help identify ways to reduce risk costs?