

# BUDGET SUMMARY

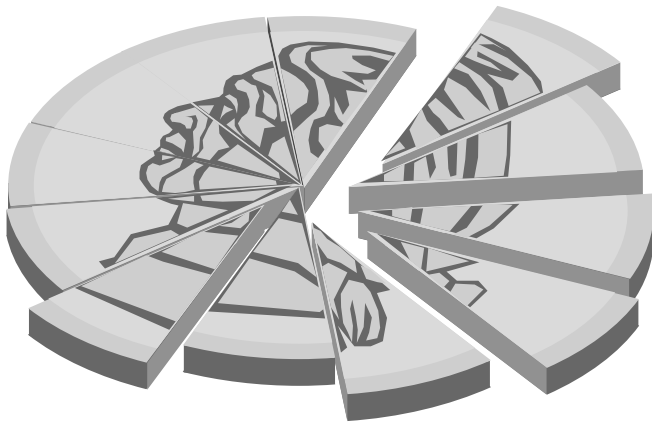
The accounts of the city are organized on the basis of fund accounting. The following schedule summarizes the proposed FY 2004-05 budget by groups of major funds. Fund accounting is central to governmental budgeting, with each fund representing a self-balancing set of revenue, expenditure, and transfer accounts. Certain funds have varying levels of restrictions, imposed either by legal requirements or policy choices, and as such, it can be helpful to see a broad overview of the City's finances showing summaries of different funds.

The attached schedule shows major categories of revenues, expenditures, and transfers within each fund group. The following section of this document includes another view of this information by showing starting fund balance estimates, gross revenue, budgeted expenditures, transfers and estimated year-end fund balances for each fund.

The fund groups shown include seven basic types:

- General
- Special Revenue
- Capital Projects
- Debt Service
- Proprietary
- Redevelopment Agency
- Fiduciary

The first three fund types listed above comprise the majority of the day-to-day operating activities of the City. The remaining fund types are more specialized funds, and typically account for one-time and/or specific activities rather than ongoing and recurring services. Brief descriptions of each fund type follow.



### ***General Fund***

The General Fund is the primary revenue source and operating fund for most services cities typically offer. These include public safety (police and fire), street maintenance, parks and recreation and neighborhood and community services, etc. In addition, the City Council, City Manager's Office, Finance and City Attorney budgets are predominantly funded by the General Fund. These activities are financed through general tax dollars from sales and property taxes, motor vehicle-in-lieu fees, the municipal service tax, and by revenues generated from permits, fees and investment earnings.

### ***Special Revenue Funds***

Special revenue funds account for activities funded by special purpose revenues, that is, revenues that are legally restricted to expenditure for a specific purpose. Many of these funds have grant-based revenues, which may only be spent under specific guidelines. Most of the federal, state and county grants the city administers are included in this category. The city maintains seventeen special revenue funds.

### ***Capital Projects Funds***

These are the Capital Improvement Projects (CIP) funds. They are used to account for financial resources to be used for the acquisition or construction of

major capital facilities (other than those financed by proprietary funds), i.e. the development of a new neighborhood park, or a police station. The city maintains ten Capital Projects Funds.

***Debt Service Funds***

Funds for debt service track revenues and expenditures related to repayment of principal and interest costs associated with borrowing money for long-term obligations. The reader can find a separate debt service schedule in section 16 of this budget that provides detail on all outstanding debt owed by the City.

***Proprietary Funds***

These funds account for city activities, which operate as public enterprises. Revenues come from fees charged to programs, customers or other department users. Enterprise funds, which provide for sewer, water and garbage services are proprietary funds. So are internal service funds which fund programs that provide services to other city departments, such as, information technology (computers) or building maintenance. Proprietary revenue fees and charges are generally established at a level that will recover the costs to provide that service for the current fiscal year.

The city maintains five Enterprise Funds, which represent separate business activities of the city:

Water: The city provides water services to its citizens and commercial entities.

Sanitation: The city provides sanitation services to its citizens and commercial entities.

Sewer Services: The city's sewers protect public health and preserve water quality through the collection, treatment and disposal of the community's wastewater and wastewater solids.

Storm Sewer: The city provides storm sewer and drainage services to its citizens and commercial entities.

Public Transit: The city provides public transportation services to its citizens.

Internal Service Funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the city, or to other governments, on a cost-reimbursement basis. The city maintains three Internal Service Funds.

***Redevelopment Agency Funds***

This fund category accounts for the activities of the Davis Redevelopment Agency. Funding for redevelopment is derived from incremental property tax revenue and is used for redevelopment and revitalization of designated areas of the City of Davis. The downtown core area is one area, the Auto Mall is another.

***Fiduciary Fund Types***

Trust and Agency Funds are used to account for assets held by the city as an agent or trustee for individuals, private organizations, other governments and/or other funds. These include Agency and Expendable Trust Funds. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. The city maintains four Agency Funds. Expendable trust funds are accounted for in the same manner as governmental funds. The city maintains two Expendable Trust Funds.

Budget Summary



**Summary of All Funds**

	General Fund	Special Revenue Funds	Capital Project Funds	Debt Service Funds	Proprietary Funds	RDA Funds	Fudiciary Funds	All Funds Total
<b>Fund Balance - 6/30/04(Est)</b>	4,860,467	10,409,567	21,325,003	329,513	14,267,505	3,951,813	9,407,417	64,551,285
<b>Revenues</b>								
Property Tax	7,518,340					6,109,000		13,627,340
Sales & Use Tax	8,753,970					16,771		8,770,741
Other Taxes	4,711,860	4,010,000						8,721,860
Intergovernmental	4,493,024	11,899,182	69,361		2,564,312	51,000		19,076,879
Charges for Service	5,656,056	1,851,500			22,580,650			30,088,206
Fines & Forfeitures	20,000	1,156,000						1,176,000
Use of Money & Property	217,513	155,055	358,608	4,432	403,680	401,805	67,489	1,608,582
All Other Revenue	1,058,642	241,798	1,976,989		11,648,634	1,000	3,103,515	18,030,578
<b>Total Revenues</b>	32,429,405	19,313,535	2,404,958	4,432	37,197,276	6,579,576	3,171,004	101,100,186
Operating Transfers/Adj In	2,665,787				380,000			3,045,787
<b>Total Available Resources</b>	35,095,192	19,313,535	2,404,958	4,432	37,577,276	6,579,576	3,171,004	104,145,973
<b>Expenditures</b>								
City Attorney	311,188				150,000			461,188
City Council	120,755							120,755
City Manager's Office	1,880,686				7,630,503	79,763		9,590,952
Community Development	3,267,557	87,006	42,853		14,000	75,280		3,486,696
Finance	1,317,592	209,012	66,235		352,445		70,000	2,015,284
Fire	6,061,786	949,573			174,130			7,185,489
Parks & Community Services	9,015,734	10,668,437			5,013,126			24,697,297
Police	9,461,240	1,714,114						11,175,354
Public Works	654,861	3,346,089			22,414,076			26,415,026
Capital Improvements	1,901,718	3,679,966	3,888,175		4,607,695	1,332,572		15,410,126
Davis Redevelopment Agency						2,329,110		2,329,110
Debt Service		275,711	38,200		1,914,048	1,631,753	3,180,915	7,040,627
<b>Total Expenditures</b>	33,993,117	20,929,908	4,035,463	0	42,270,023	5,448,478	3,250,915	109,927,904
Operating Transfers/Adj Out	941,000	150,000	360,148		1,100,787		19,852	2,571,787
<b>Total Use of Resources</b>	34,934,117	21,079,908	4,395,611	0	43,370,810	5,448,478	3,270,767	112,499,691
<b>Fund Balance - 6/30/05(Est)</b>	5,021,542	8,643,194	19,334,350	333,945	8,473,971	5,082,911	9,307,654	56,197,567

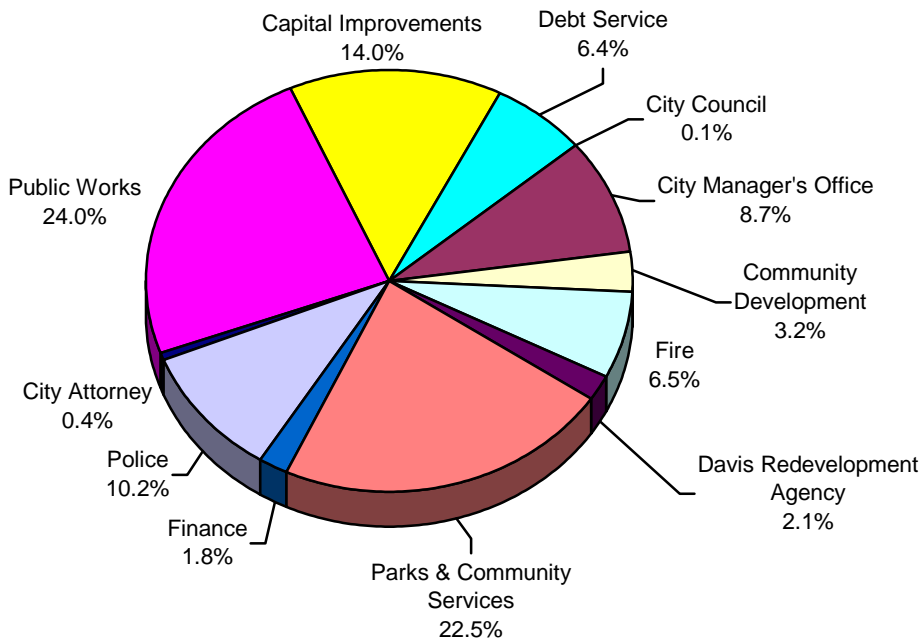


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## SUMMARY OF EXPENDITURES BY DEPARTMENT ALL FUNDS

<i>Department</i>	Actual FY 2002-03	Adjusted Budget FY 2003-04	Estimated FY 2003-04	Proposed Budget FY 2004-05
City Attorney	439,433	461,188	461,188	461,188
City Council	114,665	120,962	118,518	120,755
City Manager's Office	7,593,534	8,806,738	8,567,952	9,590,952
Community Development	3,173,225	3,202,969	3,014,455	3,486,696
Finance	1,619,828	1,923,531	1,801,437	2,015,284
Fire	5,643,806	6,699,029	6,640,166	7,185,489
Parks & Community Services	22,400,783	24,960,999	23,887,995	24,697,297
Police	9,180,808	10,285,281	10,359,063	11,175,354
Public Works	25,907,134	26,535,777	29,178,439	26,415,026
Capital Improvements	5,890,119	17,649,624	8,944,647	15,410,126
Davis Redevelopment Agency	1,921,941	2,209,833	1,936,929	2,329,110
Debt Service	5,892,024	7,037,829	6,424,767	7,040,627
<b>Total Expenditures:</b>	<b>\$ 89,777,300</b>	<b>\$ 109,893,760</b>	<b>\$ 101,335,556</b>	<b>\$ 109,927,904</b>

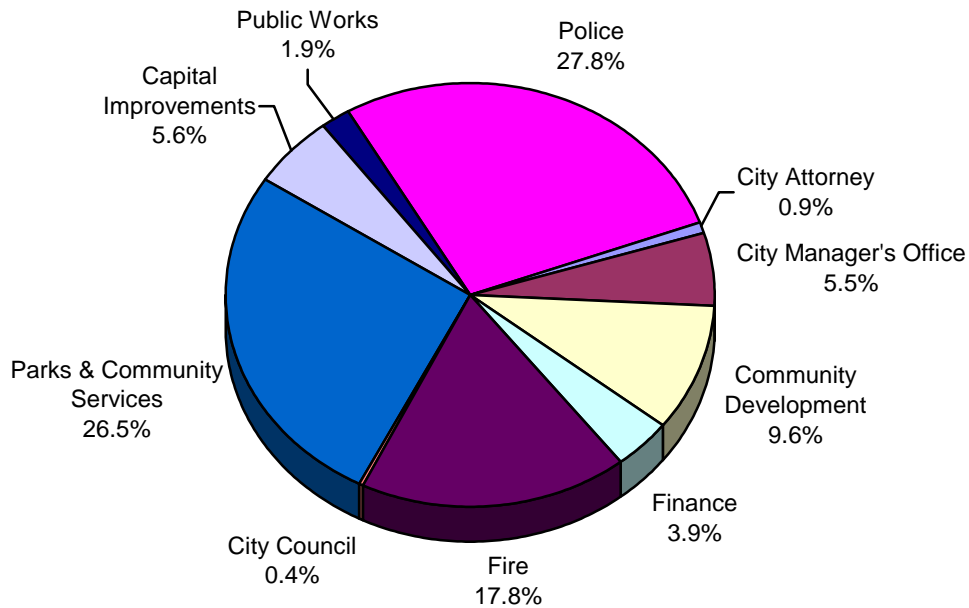
**Total Expenditures:**



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## SUMMARY OF EXPENDITURES BY DEPARTMENT GENERAL FUND

	Actual FY 2002-03	Adjusted Budget FY 2003-04	Estimated FY 2003-04	Proposed Budget FY 2004-05
<b>Expenditures</b>				
City Attorney	253,503	256,188	256,188	311,188
City Council	114,665	120,962	118,518	120,755
City Manager's Office	1,461,207	1,731,177	1,679,385	1,880,686
Community Development	2,839,485	3,006,382	2,838,953	3,267,557
Finance	1,027,395	1,285,017	1,178,517	1,317,592
Fire	4,812,138	5,758,787	5,591,876	6,061,786
Parks & Community Services	7,854,087	8,810,092	8,306,973	9,015,734
Police	7,800,349	8,680,768	8,765,082	9,461,240
Public Works	769,949	864,178	922,003	654,861
Capital Improvements	149,604	2,604,248	618,728	1,901,718
Davis Redevelopment Agency	0	0	0	0
Debt Service	0	0	0	0
<b>Total Expenditures:</b>	<b>27,082,382</b>	<b>33,117,799</b>	<b>30,276,223</b>	<b>33,993,117</b>



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**PRELIMINARY BUDGET 2004-2005**  
**SUMMARY OF FUND BALANCES, REVENUES,**  
**AND EXPENDITURES/ENCUMBRANCES BY FUND**  
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FUND NO	TITLE	AVAILABLE	--- FY 2003-04 ESTIMATED ACTUAL ---		ESTIMATED
		UNRESERVED FUND BALANCE July 1, 2003	REVENUES	EXPENDITURES	UNRESERVED FUND BALANCE June 30, 2004
			ADJUSTMENTS AND TRANSFERS		
001	GENERAL FUND-UNRESERVED	8,929,730	20,939,945	23,974,208	5,895,467
001	GENERAL FUND-FEES AND CHARGES	0	5,468,734	5,468,734	0
001	GENERAL FUND-GRNTS & DESIG REV	0	848,499	848,499	0
<b>SUBTOTAL GENERAL FUND</b>		<b>8,929,730</b>	<b>27,257,178</b>	<b>30,291,441</b>	<b>0</b>
	UNEXPENDED FUNDS RETURNED	0	0	0	0
	SALARY SAVINGS/ADJUSTMENTS	0	0	0	0
	MONEY HELD IN RESERVE (PERS/ER/)	(1,035,000)	0	0	(1,035,000)
<b>TOTAL GENERAL FUND</b>		<b>7,894,730</b>	<b>27,257,178</b>	<b>30,291,441</b>	<b>0</b>
007	UNALLOC INVESTMENT ERNGS	0	6,333	4,796	1,537
<b>SPECIAL REVENUE FUNDS</b>					
109	GAS TAX 2105	94,617	397,333	443,570	48,380
110	GAS TAX 2106	101,857	280,239	329,993	52,103
111	GAS TAX 2107	17,241	517,096	515,943	18,394
112	GAS TAX 2107.5	22,685	8,141	30,175	651
114	TRAFFIC SAFETY	676,525	1,005,675	1,013,745	668,455
115	TDA NON-TRANSIT USE	75,439	332,825	323,103	85,161
135	OPEN SPACE FUND	1,230,321	631,093	118,928	1,742,486
140	PARKS MAINTENANCE TAX	20,743	1,307,600	1,328,343	0
150	CABLE TV	551,702	434,989	446,024	540,667
155	PUBLIC SAFETY	319,220	1,994,486	1,948,801	364,905
160	HOUSING IN-LIEU	34,073	118,949	0	153,022
165	MUNICIPAL ARTS	181,773	56,620	0	238,393
170	CHILD CARE	56,994	7,214,939	7,188,797	83,136
190	AGRICULTURE LAND ACQUISITION	1,209,685	34,528	20,000	1,224,213
200	CONSTRUCTION TAX	2,993,767	1,405,151	1,620,043	(200,000)
205	SUBDIVISION IN-LIEU PARK FEES	489,583	25,800	148,243	367,140
208	IN-LIEU OF PARKING PAYMENTS	218,065	86,592	0	304,657
210	FEDERAL/STATE HIGHWAY GRANTS	1,978,512	375,000	694,000	(37,680)
215	HUD/CDBG	(20,990)	1,464,497	1,449,666	(6,159)
216	OPERATIONAL GRANTS FUND	298,394	3,100,588	3,077,263	321,719
<b>TOTAL SPECIAL REVENUE FUNDS</b>		<b>10,550,206</b>	<b>20,792,141</b>	<b>20,696,637</b>	<b>(237,680)</b>

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**PRELIMINARY BUDGET 2004-2005**  
**SUMMARY OF FUND BALANCES, REVENUES,**  
**AND EXPENDITURES/ENCUMBRANCES BY FUND**  
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FUND NO	TITLE	ESTIMATED	--- FY 2004-05 BUDGET ---			ESTIMATED
		UNRESERVED FUND BALANCE June 30, 2004	REVENUES	EXPENDITURES	ADJUSTMENTS AND TRANSFERS	UNRESERVED FUND BALANCE June 30, 2005
001	GENERAL FUND-UNRESERVED	5,895,467	26,071,670	27,635,382	1,250,787	5,582,542
001	GENERAL FUND-FEES AND CHARGES	0	5,838,786	5,838,786		0
001	GENERAL FUND-GRNTS & DESIG REV	0	518,949	518,949		0
SUBTOTAL GENERAL FUND		5,895,467	32,429,405	33,993,117	1,250,787	5,582,542
	UNEXPENDED FUNDS RETURNED	0	0	0		0
	SALARY SAVINGS/ADJUSTMENTS	0	0	(100,000)		380,000
	MONEY HELD IN RESERVE (PERS/ER)	(1,035,000)	(661,000)	0	1,035,000 #	(661,000)
TOTAL GENERAL FUND		4,860,467	31,768,405	33,893,117	2,285,787	5,021,542
007	UNALLOC INVESTMENT ERNGS	1,537	6,266	4,755		3,048
SPECIAL REVENUE FUNDS						
109	GAS TAX 2105	48,380	399,255	447,635		0
110	GAS TAX 2106	52,103	282,703	334,806		0
111	GAS TAX 2107	18,394	522,177	540,571		0
112	GAS TAX 2107.5	651	7,884	8,535		0
114	TRAFFIC SAFETY	668,455	1,306,675	1,415,865		559,265
115	TDA NON-TRANSIT USE	85,161	760,285	845,446		0
135	OPEN SPACE FUND	1,742,486	632,295	153,449		2,221,332
140	PARKS MAINTENANCE TAX	0	1,310,000	1,310,000		0
150	CABLE TV	540,667	436,123	458,437	(150,000)	368,353
155	PUBLIC SAFETY	364,905	2,035,000	2,188,850		211,055
160	HOUSING IN-LIEU	153,022	100,365	0		253,387
165	MUNICIPAL ARTS	238,393	52,364	0		290,757
170	CHILD CARE	83,136	7,002,960	6,987,299		98,797
190	AGRICULTURE LAND ACQUISITION	1,224,213	20,684	20,000		1,224,897
200	CONSTRUCTION TAX	2,578,875	1,571,339	3,134,288	0	1,015,926
205	SUBDIVISION IN-LIEU PARK FEES	367,140	16,078	149,814		233,404
208	IN-LIEU OF PARKING PAYMENTS	304,657	10,355	0		315,012
210	FEDERAL/STATE HIGHWAY GRANTS	1,621,832	770,000	770,000		1,621,832
215	HUD/CDBG	(6,159)	988,100	1,090,531		(108,590)
216	OPERATIONAL GRANTS FUND	321,719	1,082,627	1,069,627		334,719
TOTAL SPECIAL REVENUE FUNDS		10,408,030	19,307,269	20,925,153	(150,000)	8,640,146

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**PRELIMINARY BUDGET 2004-2005**  
**SUMMARY OF FUND BALANCES, REVENUES,**  
**AND EXPENDITURES/ENCUMBRANCES BY FUND**  
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FUND NO	TITLE	AVAILABLE	--- FY 2003-04 ESTIMATED ACTUAL ---			ESTIMATED
		UNRESERVED FUND BALANCE July 1, 2003	REVENUES	EXPENDITURES	ADJUSTMENTS AND TRANSFERS	UNRESERVED FUND BALANCE June 30, 2004
<b>DEBT SERVICE/SPECIAL ASSMT FUNDS</b>						
337	PUBLIC FACIL FINANCING AUTHORITY	4,662,351	1,216,995	697,775	(316,246)	4,865,325
338	MACE RANCH MELLO ROOS BOND	3,592,476	1,654,114	1,650,409	13,221	3,609,402
339	ABAG CERTIFICATE OF PARTICIPATN	322,114	7,399	0		329,513
353	OXFORD CIRCLE ASSMT DIST	40,830	987	0		41,817
358	UNIV RESEARCH PARK ASSMT DIST	371,900	190,230	184,250		377,880
361	PARKING ASSMT DIST #3	464,526	220,092	209,115		475,503
363	DAVIS PUBLIC FACILITIES	1,103	987	0		2,090
<b>TOTAL DEBT SVC/SPEC ASSMT FNDS</b>		<b>9,455,300</b>	<b>3,290,804</b>	<b>2,741,549</b>	<b>(303,025)</b>	<b>9,701,530</b>
<b>CAPITAL PROJECT FUNDS</b>						
456	DAVIS RESEARCH PARK ASSESSMNT DISTRICT IMPROVEMENT	650,201	0	18,744	0	18,744
460	ARLINGTON BLVD BENEFIT AREA	310,903	8,879	0	0	319,782
465	CAPITAL GRANTS FUND	(395,000)	616	616		(395,000)
468	DAVIS LAND ACQUISITION FUND	1,086,906	16,771	0	200,000	1,303,677
470	PUBLIC FACIL FINANCING AUTHORITY	(372,807)	56,724	163	316,246	0
471	MACE RANCH MELLO ROOS BOND	0	13,221	0	(13,221)	0
475	DEVELOPMENT DEFERRED IMPROV DEVELOPMENT IMPACT FEES	1,974,062	656,660	152,883		2,477,839
	ROADWAY	7,832,076	768,495	139,504		8,461,067
	WATER	9,921	167,611	0	(177,532)	0
	DRAINAGE	0	55,411	0	(55,411)	0
	SEWER	0	167,611	0	(167,611)	0
	CORE AREA	0	0	0		0
	PARK & RECREATION	6,134,197	401,271	2,337,771		4,197,697
	PUBLIC SAFETY	886,726	131,772	0		1,018,498
	GENERAL FACILITIES	2,573,629	237,017	1,007,923		1,802,723
	OPEN SPACE	2,101,739	70,812	52,575		2,119,976
<b>TOTAL CAPITAL PROJECT FUNDS</b>		<b>22,792,553</b>	<b>2,771,615</b>	<b>3,691,435</b>	<b>102,471</b>	<b>21,325,003</b>
<b>TRUST AND AGENCY FUNDS</b>						
715	HISTORICAL	7,985	197	0		8,182
716	DAVISVILLE BOOK	19,466	543	0		20,009
717	BRINLEY/HATTIE WEBER FUND	5,729	1,480	0		7,209
<b>TOTAL TRUST AND AGENCY FUNDS</b>		<b>33,180</b>	<b>2,220</b>	<b>0</b>	<b>0</b>	<b>35,400</b>

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**PRELIMINARY BUDGET 2004-2005**  
**SUMMARY OF FUND BALANCES, REVENUES,**  
**AND EXPENDITURES/ENCUMBRANCES BY FUND**



FUND NO	TITLE	ESTIMATED	--- FY 2004-05 BUDGET ---		ESTIMATED	
		UNRESERVED FUND BALANCE June 30, 2004	REVENUES	EXPENDITURES	UNRESERVED FUND BALANCE June 30, 2005	
			ADJUSTMENTS AND TRANSFERS			
<b>DEBT SERVICE/SPECIAL ASSMT FUNDS</b>						
337	PUBLIC FACIL FINANCING AUTHORITY	4,865,325	1,150,429	1,151,038	(19,852)	4,844,864
338	MACE RANCH MELLO ROOS BOND	3,609,402	1,626,092	1,714,369	0	3,521,125
339	ABAG CERTIFICATE OF PARTICIPATN	329,513	4,432	0		333,945
353	OXFORD CIRCLE ASSMT DIST	41,817	591	0		42,408
358	UNIV RESEARCH PARK ASSMT DIST	377,880	183,538	180,015		381,403
361	PARKING ASSMT DIST #3	475,503	208,403	205,493		478,413
363	DAVIS PUBLIC FACILITIES	2,090	591	0		2,681
<b>TOTAL DEBT SVC/SPEC ASSMT FNDS</b>		<b>9,701,530</b>	<b>3,174,076</b>	<b>3,250,915</b>	<b>(19,852)</b>	<b>9,604,839</b>
<b>CAPITAL PROJECT FUNDS</b>						
456	DAVIS RESEARCH PARK ASSESSMNT DISTRICT IMPROVEMENT	18,744	11,229	0		29,973
460	ARLINGTON BLVD BENEFIT AREA	319,782	5,319	0		325,101
465	CAPITAL GRANTS FUND	(395,000)	69,361	60,000		(385,639)
468	DAVIS LAND ACQUISITION FUND	1,303,677	10,047	0	0	1,313,724
470	PUBLIC FACIL FINANCING AUTHORITY	0	33,981	53,833	19,852	0
471	MACE RANCH MELLO ROOS BOND	0	0	0	0	0
475	DEVELOPMENT DEFERRED IMPROV	2,477,839	345,021	46,989		2,775,871
<b>DEVELOPMENT IMPACT FEES</b>						
	ROADWAY	8,461,067	750,000	1,968,138		7,242,929
	WATER	0	165,000	0	(165,000)	0
	DRAINAGE	0	50,000	0	(50,000)	0
	SEWER	0	165,000	0	(165,000)	0
	CORE AREA	0	0	0		0
	PARK & RECREATION	4,197,697	400,000	1,230,612		3,367,085
	PUBLIC SAFETY	1,018,498	130,000	0		1,148,498
	GENERAL FACILITIES	1,802,723	200,000	675,891		1,326,832
	OPEN SPACE	2,119,976	70,000	0		2,189,976
<b>TOTAL CAPITAL PROJECT FUNDS</b>		<b>21,325,003</b>	<b>2,404,958</b>	<b>4,035,463</b>	<b>(360,148)</b>	<b>19,334,350</b>
<b>TRUST AND AGENCY FUNDS</b>						
715	HISTORICAL	8,182	118	0		8,300
716	DAVISVILLE BOOK	20,009	355	0		20,364
717	BRINLEY/HATTIE WEBER FUND	7,209	887	0		8,096
<b>TOTAL TRUST AND AGENCY FUNDS</b>		<b>35,400</b>	<b>1,360</b>	<b>0</b>	<b>0</b>	<b>36,760</b>







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**PRELIMINARY BUDGET 2004-2005**  
**SUMMARY OF FUND BALANCES, REVENUES,**  
**AND EXPENDITURES/ENCUMBRANCES BY FUND**

FUND NO	TITLE	WORKING	--- FY 2003-2004 BUDGET ---			WORKING
		CAPITAL LESS ENCUMB July 1, 2003	REVENUES	EXPENDITURES	TRANSFERS	CAPITAL LESS ENCUMB June 30, 2004
INTERNAL SERVICE FUNDS						
620	GENERAL SERVICES	(423,523)	3,595,624	3,594,594		(422,493)
621	EQUIPMENT REPLACEMENT	2,404,305	1,302,238	1,184,742	37,680	2,559,481
625	BUILDING MAINTENANCE	799,377	1,166,385	1,330,130		635,632
630	CITY SELF-INSURANCE	(1,371,304)	4,980,297	5,150,588		(1,541,595)
TOTAL INTERNAL SERVICE FUNDS		1,408,855	11,044,544	11,260,054	37,680	1,231,025
TOTAL CITY FUNDS		65,588,842	92,438,748	96,777,917	0	60,599,472
DAVIS REDEVELOPMENT AGENCY						
951	REDEVELOPMENT GENERAL FUND	12,109 <sup>1</sup>	5,861,871	2,027,156	(1,960,220)	1,886,604
952	REDEVELOPMENT CAPITAL PROJ	889,668	0	725,260	240,675	405,083
953	REDEVELOPMENT DEBT SERVICE	921,494	234,294	1,719,613	563,825	0
954	REDEVELOPMENT HOUSING FUND	388,359	201,657	85,610	1,155,720	1,660,126
TOTAL REDEVELOPMENT FUNDS		2,211,630	6,297,822	4,557,639	0	3,951,813
TOTAL ALL FUNDS		67,800,472	98,736,570	101,335,556	0	64,551,285

<sup>1</sup> The Davis Redevelopment Agency owes funds to the City of Davis as follows:  
\$ 1,928,184 Due to General Services Fund for operating expense advances  
\$3,289,082 Total Due to City of Davis

<sup>2</sup> Loan from Equipment Replacement Fund (621) to Sewer Maintenance & Operations (531) and Storm Sewer/Drainage Fund (541) to fund purchase of property.  
\$1,069,491 Sewer Maintenance & Opearations (531)  
\$1,069,491 Storm Sewer/Drainage (541)  
\$2,138,982 Total Due to Equipment Replacement Fund

Because these obligations will be repaid at some time in the future these amounts have been excluded from the available unreserved balances of the funds involved.

<sup>3</sup> Release of General Fund Designation to offset PERS rate increase.  
\$1,035,000 (General Fund)

■  
■  
**PRELIMINARY BUDGET 2004-2005**  
**SUMMARY OF FUND BALANCES, REVENUES,**  
**AND EXPENDITURES/ENCUMBRANCES BY FUND**

FUND NO	TITLE	WORKING CAPITAL LESS ENCUMB June 30, 2004	--- REVENUES	FY 2004-2005 BUDGET EXPENDITURES	--- TRANSFERS	WORKING CAPITAL LESS ENCUMB June 30, 2005
INTERNAL SERVICE FUNDS						
620	GENERAL SERVICES	(422,493)	3,699,345	3,779,197		(502,345)
621	EQUIPMENT REPLACEMENT	2,559,481	1,350,944	1,666,276	(1,100,787)	1,143,362
625	BUILDING MAINTENANCE	635,632	1,128,100	1,433,726		330,006
630	CITY SELF-INSURANCE	(1,541,595)	5,610,156	6,086,195		(2,017,634)
TOTAL INTERNAL SERVICE FUNDS		1,231,025	11,788,545	12,965,394	(1,100,787)	(1,046,611)
TOTAL CITY FUNDS		60,599,472	93,859,610	104,379,426	1,035,000	51,114,656
DAVIS REDEVELOPMENT AGENCY						
951	REDEVELOPMENT GENERAL FUND	1,886,604	6,296,852	2,386,913	(4,029,551)	1,766,992
952	REDEVELOPMENT CAPITAL PROJ	405,083	0	1,332,572	1,338,014	410,525
953	REDEVELOPMENT DEBT SERVICE	0	140,356	1,631,753	1,491,397	0
954	REDEVELOPMENT HOUSING FUND	1,660,126	142,368	97,240	1,200,140	2,905,394
TOTAL REDEVELOPMENT FUNDS		3,951,813	6,579,576	5,448,478	0	5,082,911
TOTAL ALL FUNDS		64,551,285	100,439,186	109,827,904	1,035,000	56,197,567

<sup>1</sup> The Davis Redevelopment Agency owes funds to the City of Davis as follows:  
\$ 1,928,184 Due to General Services Fund for operating expense advances  
\$3,289,082 Total Due to City of Davis

<sup>2</sup> Loan from Equipment Replacement Fund (621) to Sewer Maintenance & Operations (531) and Storm Sewer/Drainage Fund (541) to fund purchase of property.  
\$1,069,491 Sewer Maintenance & Opearations (531)  
\$1,069,491 Storm Sewer/Drainage (541)  
\$2,138,982 Total Due to Equipment Replacement Fund

Because these obligations will be repaid at some time in the future these amounts have been excluded from the available unreserved balances of the funds involved.

<sup>3</sup> Release of General Fund Designation to offest PERS rate increase.  
\$1,035,000 (General Fund)

**REVENUE &  
EXPENDITURES**

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

The summary tables are helpful in providing a quick glance at three-year trends within each fund. However, significant variations from year to year are not necessarily unexpected, particularly in capital project funds where revenues may accumulate for several years, then be spent in a single year. For example, development impact fees that have been collected for many years are now being spent on the construction of Arroyo and Walnut community parks. Likewise revenue and expenditures in funds that may include grant activities can see substantial annual variation.

Revenues can be comprised of tax collections, service charges, user fees, intergovernmental subventions or grants, and rent and interest, among others. The previous section provides additional detail on these sources by major fund groups.

Expenditures typically include human resource costs such as salaries, insurance benefits, and retirement; operating costs such as materials and supplies, equipment, and contractual services; and capital outlay. Repayment of previously incurred debt shows as expenditures within various debt service funds. Additional detail on the composition of expenditures for each program can be found in the various Departmental sections of the budget.

PRELIMINARY BUDGET 2004-2005  
SUMMARY OF REVENUES  
BY FUND

FUND NO	TITLE	2002-03 ACTUAL	2003-04 BUDGET	2003-04 ESTIMATE	2004-05 BUDGET
001	GENERAL FUND	28,505,889	31,031,446	27,257,178	31,768,405
	TOTAL GENERAL FUND	<u>28,505,889</u>	<u>31,031,446</u>	<u>27,257,178</u>	<u>31,768,405</u>
007	UNALLOC INVESTMENT ERNGS	4,397	6,605	6,333	6,266
SPECIAL REVENUE FUNDS					
109	GAS TAX 2105	403,863	419,933	397,333	399,255
110	GAS TAX 2106	291,061	251,839	280,239	282,703
111	GAS TAX 2107	541,997	551,296	517,096	522,177
112	GAS TAX 2107.5	8,953	8,141	8,141	7,884
114	TRAFFIC SAFETY	1,106,418	1,206,500	1,005,675	1,306,675
115	TDA NON-TRANSIT USE	434,963	320,675	332,825	760,285
135	OPEN SPACE FUND	653,103	630,493	631,093	632,295
140	PARKS MAINTENANCE TAX	1,305,470	1,305,000	1,307,600	1,310,000
150	CABLE TV	458,870	377,189	434,989	436,123
155	PUBLIC SAFETY	1,949,479	1,966,125	1,994,486	2,035,000
160	HOUSING IN-LIEU	743,743	258,649	118,949	100,365
165	MUNICIPAL ARTS	14,459	58,246	56,620	52,364
170	CHILD CARE	6,615,901	7,657,654	7,214,939	7,002,960
190	AGRICULTURE LAND ACQUISITION	29,383	34,528	34,528	20,684
200	CONSTRUCTION TAX	1,609,835	1,285,570	1,405,151	1,571,339
205	SUBDIVISION IN-LIEU PARK FEES	501,450	11,800	25,800	16,078
208	IN-LIEU OF PARKING PAYMENTS	5,283	22,592	86,592	10,355
210	FEDERAL/STATE HIGHWAY GRANTS	1,745,852	515,000	375,000	770,000
215	HUD/CDBG	937,561	1,464,497	1,464,497	988,100
216	OPERATIONAL GRANTS FUND	2,922,852	1,237,195	3,100,588	1,082,627
	TOTAL SPECIAL REVENUE FUNDS	<u>22,280,496</u>	<u>19,582,922</u>	<u>20,792,141</u>	<u>19,307,269</u>
DEBT SERVICE/SPECIAL ASSMT FUNDS					
337	PUBLIC FACIL FINANCING AUTHORITY	1,483,186	1,216,995	1,216,995	1,150,429
338	MACE RANCH MELLO ROOS BOND	2,110,260	1,761,920	1,654,114	1,626,092
339	ABAG CERTIFICATE OF PARTICIPATN	7,221	7,399	7,399	4,432
353	OXFORD CIRCLE ASSMT DIST	989	987	987	591
358	UNIV RESEARCH PARK ASSMT DIST	182,400	186,284	186,284	181,174
359	UNIV RESEARCH PARK RESERVE FND	2,994	3,946	3,946	2,364
361	PARKING ASSMT DIST #3 REDEMPTION	212,043	216,393	216,393	206,187
362	PARKING ASSMT DIST #3 RESRVE FND	2,749	3,699	3,699	2,216
363	DAVIS PUBLIC FACILITIES	0	987	987	591
	TOTAL DEBT SVC/SPEC ASSMT FNDS	<u>4,001,842</u>	<u>3,398,610</u>	<u>3,290,804</u>	<u>3,174,076</u>



PRELIMINARY BUDGET 2004-2005  
SUMMARY OF REVENUES  
BY FUND

FUND NO	TITLE	2002-03 ACTUAL	2003-04 BUDGET	2003-04 ESTIMATE	2004-05 BUDGET
CAPITAL PROJECT FUNDS					
456	DAVIS RESEARCH PARK ASSESMNT DI	15,751	18,744	18,744	11,229
460	ARLINGTON BLVD BENEFIT AREA	7,531	8,879	8,879	5,319
465	CAPITAL GRANTS FUND	25,064	69,361	616	69,361
468	DAVIS LAND ACQUISITION FUND	21,935	16,771	16,771	10,047
470	PUBLIC FACIL FINANCING AUTHORITY	34,775	56,724	56,724	33,981
471	MACE RANCH MELLO ROOS BOND	0	0	13,221	0
475	DEVELOPMENT DEFERRED IMPROV	5,031,215	2,637,067	2,656,660	2,275,021
TOTAL CAPITAL PROJECT FUNDS		5,136,271	2,807,546	2,771,615	2,404,958
TRUST AND AGENCY FUNDS					
715	HISTORICAL	193	197	197	118
716	DAVISVILLE BOOK	656	593	543	355
717	BRINLEY/HATTIE WEBER FUND	139	1,480	1,480	887
920	DAVIS COMSTOCK TRUST	0	0	0	0
TOTAL TRUST AND AGENCY FUNDS		988	2,270	2,220	1,360
ENTERPRISE FUNDS					
570	PUBLIC TRANSIT	1,791,354	1,903,388	1,904,688	1,570,962
571	TRANSPORTATION NON-TDA	1,865,778	2,000,000	2,988,765	1,000,000
511	WATER - MAINT & OPERATION	5,554,975	6,107,986	6,345,949	5,727,903
512	WATER - CAP REPLCMNT RESRV	122,610	113,448	113,448	67,962
513	WATER - CAPITAL EXPAN RESRV	73,288	26,636	27,136	15,957
520	SANITATION FUND	7,560,120	7,772,712	7,652,127	7,873,588
531	SEWER - MAINT & OPERATION	5,622,081	6,564,160	6,817,280	7,683,896
532	SEWER - CAP REPLCMNT RESRV	60,869	26,142	26,142	15,661
533	SEWER - CAPITAL EXPAN RESRV	28,851	102,596	102,596	61,461
541	STORM SWR/DRN - MAINT & OPERATIC	825,688	811,013	827,889	859,247
542	STORM SWR/DRN - CAP REPLCMNT RE	29,609	7,399	7,399	4,432
543	STORM SWR/DRN - CAP EXPAN RESRV	34,192	36,994	36,994	22,162
544	STORM SWR/DRN - QUALITY	358,079	417,000	423,500	505,500
TOTAL ENTERPRISE FUNDS		23,927,494	25,889,474	27,273,913	25,408,731
INTERNAL SERVICE FUNDS					
620	GENERAL SERVICES	3,423,948	3,609,318	3,595,624	3,699,345
621	EQUIPMENT REPLACEMENT	1,291,919	1,229,238	1,302,238	1,350,944
625	BUILDING MAINTENANCE	1,122,459	1,166,385	1,166,385	1,128,100
630	CITY SELF-INSURANCE	4,307,221	4,874,473	4,980,297	5,610,156
TOTAL INTERNAL SERVICE FUNDS		10,145,547	10,879,414	11,044,544	11,788,545
TOTAL CITY FUNDS		94,002,924	93,598,287	92,438,748	93,859,610
DAVIS REDEVELOPMENT AGENCY					
951	REDEVELOPMENT AGENCY GEN FUND	5,415,082	5,600,026	5,861,871	6,296,852
952	REDEVELOPMENT CAPITAL PROJECTS	201,459	53,549	0	0
953	REDEVELOPMENT DEBT SERVICE	9,407	234,294	234,294	140,356
954	REDEVELOPMENT HOUSING FUND	58,515	154,007	201,657	142,368
TOTAL REDEVELOPMENT FUNDS		5,684,463	6,041,876	6,297,822	6,579,576
TOTAL ALL FUNDS		99,687,387	99,640,163	98,736,570	100,439,186



PRELIMINARY BUDGET 2004-2005  
 SUMMARY OF EXPENDITURES  
 BY FUND

FUND NO	TITLE	2002-03 ACTUAL	2003-04 BUDGET	2003-04 ESTIMATE	2004-05 BUDGET
001	GENERAL FUND	27,092,390	33,132,799	30,291,441	33,893,117
	TOTAL GENERAL FUND	<u>27,092,390</u>	<u>33,132,799</u>	<u>30,291,441</u>	<u>33,893,117</u>
007	UNALLOC INVESTMENT ERNGS	4,185	6,605	4,796	4,755
	<b>SPECIAL REVENUE FUNDS</b>				
109	GAS TAX 2105	326,144	482,306	443,570	447,635
110	GAS TAX 2106	205,430	311,946	329,993	334,806
111	GAS TAX 2107	834,766	562,316	515,943	540,571
112	GAS TAX 2107.5	1,354	30,175	30,175	8,535
114	TRAFFIC SAFETY	686,149	1,213,094	1,013,745	1,415,865
115	TDA NON-TRANSIT USE	460,672	325,129	323,103	845,446
135	OPEN SPACE FUND	54,955	110,033	118,928	153,449
140	PARKS MAINTENANCE TAX	1,305,000	1,325,273	1,328,343	1,310,000
150	CABLE TV	344,404	427,158	446,024	458,437
155	PUBLIC SAFETY	1,797,351	1,774,086	1,948,801	2,188,850
160	HOUSING IN-LIEU	170,966	0	0	0
165	MUNICIPAL ARTS	0	0	0	0
170	CHILD CARE	6,232,590	7,631,512	7,188,797	6,987,299
190	AGRICULTURE LAND ACQUISITION	9,265	20,000	20,000	20,000
200	CONSTRUCTION TAX	2,001,857	3,055,659	1,620,043	3,134,288
205	SUBDIVISION IN-LIEU PARK FEES	80,594	148,243	148,243	149,814
208	IN-LIEU OF PARKING PAYMENTS	0	0	0	0
210	FEDERAL/STATE HIGHWAY GRANTS	226,769	515,000	694,000	770,000
215	HUD/CDBG	658,928	1,677,119	1,449,666	1,090,531
216	OPERATIONAL GRANTS FUND	2,571,087	1,227,095	3,077,263	1,069,627
	TOTAL SPECIAL REVENUE FUNDS	<u>17,968,281</u>	<u>20,836,144</u>	<u>20,696,637</u>	<u>20,925,153</u>
	<b>DEBT SERVICE/SPECIAL ASSMT FUNDS</b>				
337	PUBLIC FACIL FINANCING AUTHORITY	1,149,044	1,198,382	697,775	1,151,038
338	MACE RANCH MELLO ROOS BOND	2,017,993	1,700,409	1,650,409	1,714,369
339	ABAG CERTIFICATE OF PARTICIPATN	0	0	0	0
353	OXFORD CIRCLE ASSMT DIST	0	0	0	0
358	UNIV RESEARCH PARK ASSMT DIST	183,168	184,250	184,250	180,015
361	PARKING ASSMT DIST #3	200,403	209,115	209,115	205,493
	TOTAL DEBT SVC/SPEC ASSMT FNDS	<u>3,550,608</u>	<u>3,292,156</u>	<u>2,741,549</u>	<u>3,250,915</u>
	<b>CAPITAL PROJECT FUNDS</b>				
454	OLIVE DR ASSESSMNT DIST IMPRV	0	0	0	0
456	DAVIS RESRCH PRK ASSESMT DIST	0	0	0	0
460	ARLINGTON BLVD BENEFIT AREA	0	0	0	0
465	CAPITAL GRANTS FUND	16,396	69,361	616	60,000
468	DAVIS LAND ACQUISITION FUND	19,070	0	0	0



PRELIMINARY BUDGET 2004-2005  
SUMMARY OF EXPENDITURES  
BY FUND

FUND NO	TITLE	2002-03 ACTUAL	2003-04 BUDGET	2003-04 ESTIMATE	2004-05 BUDGET
470	PUBLIC FACIL FINANCING AUTHORITY	49,072	54,750	163	53,833
471	MACE RANCH MELLO ROOS BOND	58,522	0	0	0
475	DEVELOPMENT DEFERRED IMPROV	913,768	5,898,184	3,690,656	3,921,630
	TOTAL CAPITAL PROJECT FUNDS	<u>1,056,828</u>	<u>6,022,295</u>	<u>3,691,435</u>	<u>4,035,463</u>
TRUST AND AGENCY FUNDS					
715	HISTORICAL	0	0	0	0
716	DAVISVILLE BOOK	0	0	0	0
	TOTAL TRUST AND AGENCY FUNDS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
ENTERPRISE FUNDS					
570	PUBLIC TRANSIT	1,713,400	1,906,992	1,856,947	1,967,972
571	TRANSPORTATION NON TDA	1,695,488	2,000,000	2,988,811	923,768
511	WATER - MAINT & OPERATION	5,222,352	6,395,763	6,281,264	7,194,560
512	WATER - CAP REPLCMNT RESRV	879,724	1,506,880	497,270	1,628,728
513	WATER - CAPITAL EXPAN RESRV	238,905	267,422	210,455	438,391
520	SANITATION FUND	7,305,379	7,594,163	7,657,014	7,815,133
531	SEWER - MAINT & OPERATION	5,336,608	5,851,045	5,424,043	6,576,508
532	SEWER - CAP REPLCMNT RESRV	513,911	1,953,314	1,291,003	837,489
533	SEWER - CAPITAL EXPAN RESRV	204,007	652,473	611,609	602,661
541	STORM SWR/DRN - MAINT & OPER	1,694,734	848,730	795,726	873,395
542	STORM SWR/DRN - CAP REPL RESRV	261,800	155,669	106,627	64,970
543	STORM SWR/DRN - CAP EXPN RSRV	0	21,153	15,525	0
544	STORM SWR/DRN - QUALITY	276,218	377,784	355,711	381,054
	TOTAL ENTERPRISE FUNDS	<u>25,342,526</u>	<u>29,531,388</u>	<u>28,092,005</u>	<u>29,304,629</u>
INTERNAL SERVICE FUNDS					
620	GENERAL SERVICES	3,341,372	3,600,947	3,594,594	3,779,197
621	EQUIPMENT REPLACEMENT	1,059,643	1,527,010	1,184,742	1,666,276
625	BUILDING MAINTENANCE	1,179,221	1,399,688	1,330,130	1,433,726
630	CITY SELF-INSURANCE	4,909,110	5,283,134	5,150,588	6,086,195
	TOTAL INTERNAL SERVICE FUNDS	<u>10,489,346</u>	<u>11,810,779</u>	<u>11,260,054</u>	<u>12,965,394</u>
	TOTAL CITY FUNDS	85,504,164	104,632,166	96,777,917	104,379,426
DAVIS REDEVELOPMENT AGENCY					
951	REDEVELOPMENT AGENCY GENERAL I	1,971,266	2,276,764	2,027,156	2,386,913
952	REDEVELOPMENT CAPITAL PROJECTS	749,987	1,035,130	725,260	1,332,572
953	REDEVELOPMENT DEBT SERVICE	1,516,719	1,817,706	1,719,613	1,631,753
954	REDEVELOPMENT HOUSING FUND	35,164	131,994	85,610	97,240
	TOTAL REDEVELOPMENT FUNDS	<u>4,273,136</u>	<u>5,261,594</u>	<u>4,557,639</u>	<u>5,448,478</u>
	TOTAL ALL FUNDS	<u>89,777,300</u>	<u>109,893,760</u>	<u>101,335,556</u>	<u>109,827,904</u>

