

REVENUES AND EXPENDITURES

This section of the budget presents summary schedules of revenues and expenditures for all funds. The information is shown for the proposed 2001/2002 budget year, the budgeted and revised estimates for fiscal year 2000/2001, and actual figures for fiscal year 1999/2000.

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. Section 7, the All Funds Summary, provides some additional detail on these sources by major fund groups.

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

FINAL BUDGET 2001-2002
SUMMARY OF REVENUES
BY FUND

FUND NO	TITLE	1999-00 ACTUAL	2000-01 BUDGET	2000-01 ESTIMATE	2001-02 BUDGET
001	GENERAL FUND	22,333,210	22,814,038	25,285,120	25,156,115
	TOTAL GENERAL FUND	<u>22,333,210</u>	<u>22,814,038</u>	<u>25,285,120</u>	<u>25,156,115</u>
007	UNALLOC INVESTMENT ERNGS	<u>5,276,304</u>	<u>13,517</u>	<u>13,517</u>	<u>13,517</u>
SPECIAL REVENUE FUNDS					
109	GAS TAX 2105	373,715	327,500	352,116	360,000
110	GAS TAX 2106	275,355	256,377	272,277	276,777
111	GAS TAX 2107	495,716	433,450	472,050	476,150
112	GAS TAX 2107.5	15,344	7,863	7,863	7,863
114	TRAFFIC SAFETY	674,154	681,000	348,530	609,230
115	TDA NON-TRANSIT USE	750,764	837,446	837,446	2,008,079
135	OPEN SPACE FUND	0	0	0	580,000
140	PARKS MAINTENANCE TAX	1,227,936	1,262,237	1,276,537	1,300,537
150	CABLE TV	345,462	310,920	365,920	384,964
155	PUBLIC SAFETY	1,780,243	1,861,961	1,896,368	1,834,368
160	HOUSING IN-LIEU	484,972	129,015	250,493	449,686
165	MUNICIPAL ARTS	24,613	13,944	198,444	60,944
170	CHILD CARE	3,389,466	4,611,548	4,611,548	4,955,221
190	AGRICULTURE LAND ACQUISITION	545,636	2,492	2,492	2,492
200	CONSTRUCTION TAX	3,167,833	1,670,441	2,052,527	1,207,725
205	SUBDIVISION IN-LIEU PARK FEES	211,370	19,679	81,179	153,679
208	IN-LIEU OF PARKING PAYMENTS	10,003	9,247	9,247	9,247
210	FEDERAL/STATE HIGHWAY GRANTS	821,371	3,010,983	1,940,341	3,343,747
215	HUD/CDBG	1,180,402	926,102	926,102	957,393
216	OPERATIONAL GRANTS FUND	775,206	689,550	700,070	694,550
	TOTAL SPECIAL REVENUE FUNDS	<u>16,549,561</u>	<u>17,061,755</u>	<u>16,601,550</u>	<u>19,672,652</u>
DEBT SERVICE/SPECIAL ASSMT FUNDS					
333	1972 MUNICIPAL IMPROV BOND	0	3,526	0	0
336	1978 GO-EMERSON BOND	0	8,194	0	0
337	PUBLIC FACIL FINANCING AUTHORITY	11,037,139	1,188,985	1,650,842	1,189,684
338	MACE RANCH MELLO ROOS BOND	12,300,726	2,495,020	2,244,798	2,817,649
339	ABAG CERTIFICATE OF PARTICIPATN	20,308	0	0	0
353	OXFORD CIRCLE ASSMT DIST	1,938	1,789	1,789	1,789
358	UNIV RESEARCH PARK ASSMT DIST	193,243	197,543	188,873	201,615
361	PARKING ASSMT DIST #3	222,986	229,067	221,691	224,907
	TOTAL DEBT SVC/SPEC ASSMT FNDS	<u>23,776,340</u>	<u>4,124,124</u>	<u>4,307,993</u>	<u>4,435,644</u>
CAPITAL PROJECT FUNDS					
454	OLIVE DR ASSESSMENT DISTRICT IMPRV	17,596	3,656	0	0
456	DAVIS RESEARCH PARK ASSESMNT DIST	30,954	28,606	28,606	28,606
460	ARLINGTON BLVD BENEFIT AREA	14,826	33,713	10,479	10,479
465	CAPITAL GRANTS FUND	671,471	802,918	899,518	126,408
468	DAVIS LAND ACQUISITION FUND	0	75,421	320,451	14,164

FINAL BUDGET 2001-2002
SUMMARY OF REVENUES
BY FUND

FUND NO	TITLE	1999-00 ACTUAL	2000-01 BUDGET	2000-01 ESTIMATE	2001-02 BUDGET
470	PUBLIC FACIL FINANCING AUTHORITY	345,146	12,869	12,869	12,869
471	MACE RANCH MELLO ROOS BOND	43,037	72,031	72,031	72,031
475	DEVELOPMENT DEFERRED IMPROV	10,602,858	4,592,256	6,477,947	3,214,049
	TOTAL CAPITAL PROJECT FUNDS	<u>11,725,888</u>	<u>5,621,470</u>	<u>7,821,901</u>	<u>3,478,606</u>
TRUST AND AGENCY FUNDS					
715	HISTORICAL	386	361	361	361
716	DAVISVILLE BOOK	1,293	1,126	931	951
920	DAVIS COMSTOCK TRUST	44,375	0	0	0
	TOTAL TRUST AND AGENCY FUNDS	<u>46,054</u>	<u>1,487</u>	<u>1,292</u>	<u>1,312</u>
ENTERPRISE FUNDS					
570	PUBLIC TRANSIT	2,126,667	3,068,438	3,276,012	1,920,965
511	WATER - MAINT & OPERATION	4,683,955	5,079,187	5,445,353	4,673,847
512	WATER - CAP REPLCMNT RESRV	199,014	72,396	72,396	72,396
513	WATER - CAPITAL EXPAN RESRV	136,170	4,464,752	5,250,123	99,083
520	SANITATION FUND	6,178,252	6,182,789	6,322,389	6,466,389
531	SEWER - MAINT & OPERATION	4,016,965	4,275,225	4,553,715	4,685,815
532	SEWER - CAP REPLCMNT RESRV	138,765	43,209	43,209	43,209
533	SEWER - CAPITAL EXPAN RESRV	193,490	8,986	26,262	8,986
541	STORM SWR/DRN - MAINT & OPERATION	708,320	796,232	801,432	779,838
542	STORM SWR/DRN - CAP REPLCMNT RESRV	54,205	48,125	48,125	48,125
543	STORM SWR/DRN - CAPITAL EXPAN RESRV	60,216	69,868	69,868	69,868
544	STORM SWR/DRN - QUALITY	0	0	0	400,000
	TOTAL ENTERPRISE FUNDS	<u>18,496,019</u>	<u>24,109,207</u>	<u>25,908,884</u>	<u>19,268,521</u>
INTERNAL SERVICE FUNDS					
620	GENERAL SERVICES	3,010,442	47,581	3,039,750	3,299,863
621	EQUIPMENT REPLACEMENT	1,287,347	1,204,348	1,224,349	1,187,299
625	BUILDING MAINTENANCE	912,268	34,972	903,604	1,109,917
630	CITY SELF-INSURANCE	3,117,188	5,000	3,238,437	3,685,855
	TOTAL INTERNAL SERVICE FUNDS	<u>8,327,245</u>	<u>1,291,901</u>	<u>8,406,140</u>	<u>9,282,934</u>
	TOTAL CITY FUNDS	106,530,621	75,037,499	88,346,397	81,309,301
DAVIS REDEVELOPMENT AGENCY					
951	REDEVELOPMENT AGENCY GENERAL FUND	2,867,699	3,136,571	4,321,109	4,534,471
952	REDEVELOPMENT CAPITAL PROJECTS	51,045	6,500	9,133,577	0
953	REDEVELOPMENT DEBT SERVICE	2,203	0	0	0
954	REDEVELOPMENT HOUSING FUND	158,743	118,071	656,821	131,721
	TOTAL REDEVELOPMENT FUNDS	<u>3,079,690</u>	<u>3,261,142</u>	<u>14,111,507</u>	<u>4,666,192</u>
	TOTAL ALL FUNDS	<u>109,610,311</u>	<u>78,298,641</u>	<u>102,457,904</u>	<u>85,975,493</u>

FINAL BUDGET 2001-2002
SUMMARY OF EXPENDITURES
BY FUND

FUND NO	TITLE	1999-00 ACTUAL	2000-01 BUDGET	2000-01 ESTIMATE	2001-02 BUDGET
001	GENERAL FUND	21,631,732	24,887,696	23,926,504	25,771,266
	TOTAL GENERAL FUND	<u>21,631,732</u>	<u>24,887,696</u>	<u>23,926,504</u>	<u>25,771,266</u>
007	UNALLOC INVESTMENT ERNGS	<u>8,445</u>	<u>4,768</u>	<u>4,768</u>	<u>5,925</u>
SPECIAL REVENUE FUNDS					
109	GAS TAX 2105	268,215	323,672	487,881	271,571
110	GAS TAX 2106	375,528	262,854	297,648	250,013
111	GAS TAX 2107	483,589	532,427	532,427	210,581
112	GAS TAX 2107.5	0	16,988	16,988	3,636
114	TRAFFIC SAFETY	363,946	1,128,161	722,882	610,706
115	TDA NON-TRANSIT USE	425,320	419,910	915,847	2,109,879
135	OPEN SPACE FUND	0	0	0	36,070
140	PARKS MAINTENANCE TAX	1,224,518	1,262,237	1,262,237	1,331,047
150	CABLE TV	335,325	371,662	371,662	402,438
155	PUBLIC SAFETY	1,719,716	1,961,420	1,868,419	1,875,860
160	HOUSING IN-LIEU	6,713	566,022	4,822	553,373
165	MUNICIPAL ARTS	46,374	227,822	227,822	163,782
170	CHILD CARE	3,394,125	4,600,987	4,600,987	4,966,333
190	AGRICULTURE LAND ACQUISITION	5,723	20,063	20,063	20,000
200	CONSTRUCTION TAX	5,761,347	3,511,161	2,967,834	2,510,578
205	SUBDIVISION IN-LIEU PARK FEES	147,211	149,146	149,146	148,166
208	IN-LIEU OF PARKING PAYMENTS	0	0	0	0
210	FEDERAL/STATE HIGHWAY GRANTS	1,227,663	2,996,600	1,853,896	3,220,364
215	HUD/CDBG	749,832	1,260,000	1,020,000	1,196,000
216	OPERATIONAL GRANTS FUND	<u>718,486</u>	<u>682,528</u>	<u>682,528</u>	<u>694,000</u>
	TOTAL SPECIAL REVENUE FUNDS	<u>17,253,631</u>	<u>20,293,660</u>	<u>18,003,089</u>	<u>20,574,397</u>
DEBT SERVICE/SPECIAL ASSMT FUNDS					
333	1972 MUNICIPAL IMPROV BOND	0	0	0	0
336	1978 GO-EMERSON BOND	0	0	0	0
337	PUBLIC FACIL FINANCING AUTHORITY	1,046,870	1,157,657	1,157,657	1,153,632
338	MACE RANCH MELLO ROOS BOND	13,196,130	2,207,555	2,047,555	1,962,115
339	ABAG CERTIFICATE OF PARTICIPATN	0	0	0	0
353	OXFORD CIRCLE ASSMT DIST	0	0	0	0
358	UNIV RESEARCH PARK ASSMT DIST	183,493	185,497	185,497	181,955
361	PARKING ASSMT DIST #3	<u>201,348</u>	<u>206,458</u>	<u>206,458</u>	<u>209,378</u>
	TOTAL DEBT SVC/SPEC ASSMT FNDS	<u>14,627,841</u>	<u>3,757,167</u>	<u>3,597,167</u>	<u>3,507,080</u>
CAPITAL PROJECT FUNDS					
454	OLIVE DR ASSESSMENT DISTRICT IMPRV	0	0	0	0
456	DAVIS RESEARCH PARK ASSESMT DIST	0	0	0	0
460	ARLINGTON BLVD BENEFIT AREA	0	0	0	0
465	CAPITAL GRANTS FUND	759,310	802,318	778,505	126,293
468	DAVIS LAND ACQUISITION FUND	1,316	61,257	61,257	20,000
470	PUBLIC FACIL FINANCING AUTHORITY	<u>8,105,669</u>	<u>1,320,130</u>	<u>778,374</u>	<u>407,428</u>

FINAL BUDGET 2001-2002
SUMMARY OF EXPENDITURES
BY FUND

FUND NO	TITLE	1999-00 ACTUAL	2000-01 BUDGET	2000-01 ESTIMATE	2001-02 BUDGET
471	MACE RANCH MELLO ROOS BOND	664,324	54,835	54,835	68,133
475	DEVELOPMENT DEFERRED IMPROV	3,016,803	8,859,296	6,357,140	7,099,295
	TOTAL CAPITAL PROJECT FUNDS	12,547,422	11,097,836	8,030,111	7,721,149
TRUST AND AGENCY FUNDS					
715	HISTORICAL	240	0	0	0
716	DAVISVILLE BOOK	0	0	0	0
920	DAVIS COMSTOCK TRUST	0	0	0	0
	TOTAL TRUST AND AGENCY FUNDS	240	0	0	0
ENTERPRISE FUNDS					
570	PUBLIC TRANSIT	1,934,774	2,642,589	2,551,589	2,025,291
511	WATER - MAINT & OPERATION	3,504,760	4,899,900	4,778,773	4,763,162
512	WATER - CAP REPLCMNT RESRV	216,462	1,294,543	1,345,543	130,926
513	WATER - CAPITAL EXPAN RESRV	1,419,088	5,530,724	6,410,783	479,362
520	SANITATION FUND	6,274,489	6,372,232	6,372,232	6,430,493
531	SEWER - MAINT & OPERATION	3,478,365	3,820,841	3,760,841	4,142,004
532	SEWER - CAP REPLCMNT RESRV	1,094,349	790,866	752,790	1,312,471
533	SEWER - CAPITAL EXPAN RESRV	741,336	651,208	626,904	646,903
541	STORM SWR/DRN - MAINT & OPERATION	583,415	966,786	906,786	797,359
542	STORM SWR/DRN - CAP REPLCMNT RESRV	53,637	192,199	144,093	182,004
543	STORM SWR/DRN - CAPITAL EXPAN RESRV	84,314	52,239	52,239	41,851
543	STORM SWR/DRN - QUALITY	0	0	0	241,220
	TOTAL ENTERPRISE FUNDS	19,384,989	27,214,127	27,702,573	21,193,046
INTERNAL SERVICE FUNDS					
620	GENERAL SERVICES	3,052,333	3,247,918	3,247,918	3,353,379
621	EQUIPMENT REPLACEMENT	942,553	1,187,349	952,349	1,563,358
625	BUILDING MAINTENANCE	834,084	1,025,812	1,025,812	1,219,432
630	CITY SELF-INSURANCE	2,828,121	3,298,383	3,298,383	3,952,653
	TOTAL INTERNAL SERVICE FUNDS	7,657,091	8,759,462	8,524,462	10,088,822
	TOTAL CITY FUNDS	93,111,391	96,014,716	89,788,674	88,861,685
DAVIS REDEVELOPMENT AGENCY					
951	REDEVELOPMENT AGENCY GENERAL FUND	1,118,125	506,499	1,542,970	1,840,806
952	REDEVELOPMENT CAPITAL PROJECTS	2,606,751	1,459,032	855,837	717,399
953	REDEVELOPMENT DEBT SERVICE	125,000	1,201,717	1,201,717	1,745,857
954	REDEVELOPMENT HOUSING FUND	8,592	1,941,404	841,404	4,475,143
	TOTAL REDEVELOPMENT FUNDS	3,858,468	5,108,652	4,441,928	8,779,205
	TOTAL ALL FUNDS	96,969,859	101,123,368	94,230,602	97,640,890

