

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 2003/2004 budget year, the budgeted and revised estimates for fiscal year 2002/2003, and actual figures for fiscal year 2001/2002.

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 2003-2004
SUMMARY OF REVENUES
BY FUND

FUND NO	TITLE	2001-02 ACTUAL	2002-03 BUDGET	2002-03 ESTIMATE	2003-04 BUDGET
001	GENERAL FUND	26,137,132	27,285,094	27,861,710	30,824,293
	TOTAL GENERAL FUND	<u>26,137,132</u>	<u>27,285,094</u>	<u>27,861,710</u>	<u>30,824,293</u>
007	UNALLOC INVESTMENT ERNGS	5,266	6,827	4,530	6,605
	SPECIAL REVENUE FUNDS				
109	GAS TAX 2105	410,129	401,000	416,166	419,933
110	GAS TAX 2106	273,649	230,700	250,048	251,839
111	GAS TAX 2107	520,506	515,600	546,370	551,296
112	GAS TAX 2107.5	10,760	8,800	8,302	8,141
114	TRAFFIC SAFETY	626,639	573,100	968,160	925,500
115	TDA NON-TRANSIT USE	794,524	375,219	365,390	320,675
135	OPEN SPACE FUND	637,682	626,000	630,617	630,493
140	PARKS MAINTENANCE TAX	1,300,732	1,300,000	1,305,000	1,305,000
150	CABLE TV	433,230	380,855	379,598	377,189
155	PUBLIC SAFETY	1,927,705	1,924,912	1,876,000	1,952,000
160	HOUSING IN-LIEU	913,114	246,187	318,196	258,649
165	MUNICIPAL ARTS	31,149	40,000	25,933	58,246
170	CHILD CARE	5,744,477	6,386,766	7,154,368	7,153,314
190	AGRICULTURE LAND ACQUISITION	59,626	70,000	43,159	34,528
200	CONSTRUCTION TAX	1,068,088	867,686	1,335,021	1,285,570
205	SUBDIVISION IN-LIEU PARK FEES	127,162	13,650	234,250	11,800
208	IN-LIEU OF PARKING PAYMENTS	16,762	24,000	740	22,592
210	FEDERAL/STATE HIGHWAY GRANTS	2,345,745	1,096,709	1,536,785	515,000
215	HUD/CDBG	1,137,902	948,247	1,083,876	1,464,497
216	OPERATIONAL GRANTS FUND	1,448,332	794,652	1,593,591	1,159,695
	TOTAL SPECIAL REVENUE FUNDS	<u>19,827,913</u>	<u>16,824,083</u>	<u>20,071,570</u>	<u>18,705,957</u>
	DEBT SERVICE/SPECIAL ASSMT FUNDS				
337	PUBLIC FACIL FINANCING AUTHORITY	1,719,726	1,388,556	1,465,427	1,216,995
338	MACE RANCH MELLO ROOS BOND	2,670,985	1,854,060	1,747,935	1,761,920
339	ABAG CERTIFICATE OF PARTICIPATN	17,462	21,700	9,248	7,399
353	OXFORD CIRCLE ASSMT DIST	1,751	2,000	1,233	987
358	UNIV RESEARCH PARK ASSMT DIST	173,170	195,045	184,756	186,284
359	UNIV RESEARCH PARK RESERVE FUND	6,117	8,000	4,933	3,946
361	PARKING ASSMT DIST #3 REDEMPTION	199,890	226,181	215,067	216,393
362	PARKING ASSMT DIST #3 RESERVE FUND	5,583	7,500	4,624	3,699
363	DAVIS PUBLIC FACILITIES	1,103	2,000	1,233	987
	TOTAL DEBT SVC/SPEC ASSMT FNDS	<u>4,795,787</u>	<u>3,705,042</u>	<u>3,634,456</u>	<u>3,398,610</u>
	CAPITAL PROJECT FUNDS				
456	DAVIS RESEARCH PARK ASSESMNT DIST	27,889	38,000	23,429	18,744
460	ARLINGTON BLVD BENEFIT AREA	13,335	18,000	11,098	8,879
465	CAPITAL GRANTS FUND	200,743	147,692	80,146	69,361
468	DAVIS LAND ACQUISITION FUND	155,066	34,000	20,963	16,771

FINAL BUDGET 2003-2004
SUMMARY OF REVENUES
BY FUND

FUND NO	TITLE	2001-02 ACTUAL	2002-03 BUDGET	2002-03 ESTIMATE	2003-04 BUDGET
470	PUBLIC FACIL FINANCING AUTHORITY	213,606	115,000	70,905	56,724
471	MACE RANCH MELLO ROOS BOND	0	0	0	0
475	DEVELOPMENT DEFERRED IMPROV	3,516,642	2,187,239	4,505,724	2,637,067
	TOTAL CAPITAL PROJECT FUNDS	<u>4,127,281</u>	<u>2,539,931</u>	<u>4,712,265</u>	<u>2,807,546</u>
TRUST AND AGENCY FUNDS					
715	HISTORICAL	343	400	247	197
716	DAVISVILLE BOOK	1,162	1,450	717	593
717	BRINLEY/HATTIE WEBER FUND	247	3,000	1,850	1,480
920	DAVIS COMSTOCK TRUST	0	0	0	0
	TOTAL TRUST AND AGENCY FUNDS	<u>1,752</u>	<u>4,850</u>	<u>2,814</u>	<u>2,270</u>
ENTERPRISE FUNDS					
570	PUBLIC TRANSIT	3,003,091	2,271,755	4,176,157	1,903,388
571	TRANSPORTATION NON-TDA	0	0	0	2,000,000
511	WATER - MAINT & OPERATION	5,110,478	5,884,602	5,827,234	5,837,986
512	WATER - CAP REPLCMNT RESRV	231,642	230,000	141,810	113,448
513	WATER - CAPITAL EXPAN RESRV	117,844	1,054,000	33,294	26,636
520	SANITATION FUND	7,136,181	7,573,700	7,568,976	7,772,712
531	SEWER - MAINT & OPERATION	4,711,903	4,841,600	4,822,121	6,564,160
532	SEWER - CAP REPLCMNT RESRV	131,368	53,000	32,678	26,142
533	SEWER - CAPITAL EXPAN RESRV	120,137	208,000	128,245	102,596
541	STORM SWR/DRN - MAINT & OPERATION	879,604	792,337	787,449	811,013
542	STORM SWR/DRN - CAP REPLCMNT RESRV	139,482	15,000	9,248	7,399
543	STORM SWR/DRN - CAP EXPAN RESRV	57,253	75,000	46,242	36,994
544	STORM SWR/DRN - QUALITY	348,706	371,000	371,000	417,000
	TOTAL ENTERPRISE FUNDS	<u>21,987,689</u>	<u>23,369,994</u>	<u>23,944,454</u>	<u>25,619,474</u>
INTERNAL SERVICE FUNDS					
620	GENERAL SERVICES	3,298,396	3,469,581	3,469,481	3,607,318
621	EQUIPMENT REPLACEMENT	1,342,422	1,354,505	1,305,416	1,229,238
625	BUILDING MAINTENANCE	1,132,308	1,195,628	1,146,514	1,166,385
630	CITY SELF-INSURANCE	3,775,152	3,944,575	3,933,575	4,874,473
	TOTAL INTERNAL SERVICE FUNDS	<u>9,548,278</u>	<u>9,964,289</u>	<u>9,854,986</u>	<u>10,877,414</u>
	TOTAL CITY FUNDS	86,431,098	83,700,110	90,086,785	92,242,169
DAVIS REDEVELOPMENT AGENCY					
951	REDEVELOPMENT AGENCY GEN FUND	4,974,892	5,182,121	5,383,504	5,600,026
952	REDEVELOPMENT CAPITAL PROJECTS	9,369	71,545	49,245	53,549
953	REDEVELOPMENT DEBT SERVICE	394,228	508,700	292,868	234,294
954	REDEVELOPMENT HOUSING FUND	202,383	296,890	187,772	154,007
	TOTAL REDEVELOPMENT FUNDS	<u>5,580,872</u>	<u>6,059,256</u>	<u>5,913,389</u>	<u>6,041,876</u>
	TOTAL ALL FUNDS	<u>92,011,970</u>	<u>89,759,366</u>	<u>96,000,174</u>	<u>98,284,045</u>

FINAL BUDGET 2003-2004
SUMMARY OF EXPENDITURES
BY FUND

FUND NO	TITLE	2001-02 ACTUAL	2002-03 BUDGET	2002-03 ESTIMATE	2003-04 BUDGET
001	GENERAL FUND	24,273,190	28,279,148	27,999,823	32,786,120
	TOTAL GENERAL FUND	<u>24,273,190</u>	<u>28,279,148</u>	<u>27,999,823</u>	<u>32,786,120</u>
007	UNALLOC INVESTMENT ERNGS	<u>5,442</u>	<u>5,967</u>	<u>4,530</u>	<u>6,605</u>
SPECIAL REVENUE FUNDS					
109	GAS TAX 2105	703,690	402,725	366,239	482,306
110	GAS TAX 2106	394,977	249,162	205,430	311,946
111	GAS TAX 2107	303,522	859,012	837,732	562,316
112	GAS TAX 2107.5	3,729	21,354	1,354	30,175
114	TRAFFIC SAFETY	543,524	661,281	664,129	950,794
115	TDA NON-TRANSIT USE	1,037,076	624,495	462,084	325,129
135	OPEN SPACE FUND	5,508	67,176	96,878	110,033
140	PARKS MAINTENANCE TAX	1,310,005	1,300,000	1,305,000	1,325,273
150	CABLE TV	392,708	427,888	427,186	414,658
155	PUBLIC SAFETY	2,325,231	1,902,913	1,676,738	1,693,012
160	HOUSING IN-LIEU	0	171,321	171,321	0
165	MUNICIPAL ARTS	128,368	0	0	0
170	CHILD CARE	5,582,339	6,334,182	7,121,690	7,127,172
190	AGRICULTURE LAND ACQUISITION	1,180	20,000	7,497	20,000
200	CONSTRUCTION TAX	2,220,666	3,816,258	1,849,220	2,826,794
205	SUBDIVISION IN-LIEU PARK FEES	147,914	80,737	80,737	148,243
208	IN-LIEU OF PARKING PAYMENTS	0	0	0	0
210	FEDERAL/STATE HIGHWAY GRANTS	958,359	1,308,071	1,072,649	515,000
215	HUD/CDBG	872,406	1,083,676	950,054	1,590,119
216	OPERATIONAL GRANTS FUND	692,805	768,752	2,171,108	1,149,595
	TOTAL SPECIAL REVENUE FUNDS	<u>17,624,007</u>	<u>20,099,003</u>	<u>19,467,046</u>	<u>19,582,565</u>
DEBT SERVICE/SPECIAL ASSMT FUNDS					
337	PUBLIC FACIL FINANCING AUTHORITY	1,148,737	1,153,919	1,153,919	1,198,382
338	MACE RANCH MELLO ROOS BOND	2,915,493	1,748,405	1,748,405	1,700,409
339	ABAG CERTIFICATE OF PARTICIPATN	0	0	0	0
353	OXFORD CIRCLE ASSMT DIST	0	0	0	0
358	UNIV RESEARCH PARK ASSMT DIST	181,855	183,268	183,268	184,250
361	PARKING ASSMT DIST #3	207,778	202,003	202,003	209,115
	TOTAL DEBT SVC/SPEC ASSMT FNDS	<u>4,453,863</u>	<u>3,287,595</u>	<u>3,287,595</u>	<u>3,292,156</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	61,142	147,692	67,296	69,361
468	DAVIS LAND ACQUISITION FUND	16,175	20,000	20,000	0

FINAL BUDGET 2003-2004
SUMMARY OF EXPENDITURES
BY FUND

FUND NO	TITLE	2001-02 ACTUAL	2002-03 BUDGET	2002-03 ESTIMATE	2003-04 BUDGET
470	PUBLIC FACIL FINANCING AUTHORITY	303,958	148,549	46,734	50,000
471	MACE RANCH MELLO ROOS BOND	62,585	68,612	52,090	0
475	DEVELOPMENT DEFERRED IMPROV	2,566,052	3,033,440	923,427	5,835,570
	TOTAL CAPITAL PROJECT FUNDS	<u>3,009,912</u>	<u>3,418,293</u>	<u>1,109,547</u>	<u>5,954,931</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	2,882,746	2,271,755	4,060,940	1,906,992
571	TRANSPORTATION NON TDA	0	0	0	2,000,000
511	WATER - MAINT & OPERATION	4,312,727	5,358,759	5,393,779	6,125,763
512	WATER - CAP REPLCMNT RESRV	260,005	567,433	1,173,693	1,506,880
513	WATER - CAPITAL EXPAN RESRV	552,140	86,595	210,977	267,422
520	SANITATION FUND	6,862,886	7,272,276	7,294,687	7,594,163
531	SEWER - MAINT & OPERATION	4,023,696	4,491,267	5,952,885	5,851,045
532	SEWER - CAP REPLCMNT RESRV	474,884	1,481,613	845,805	1,953,314
533	SEWER - CAPITAL EXPAN RESRV	243,002	647,590	623,297	652,473
541	STORM SWR/DRN - MAINT & OPERATION	561,034	723,147	1,789,120	848,730
542	STORM SWR/DRN - CAP REPLCMNT RESRV	74,092	447,418	325,527	155,669
543	STORM SWR/DRN - CAPITAL EXPAN RESRV	12,389	0	22,220	21,153
544	STORM SWR/DRN - QUALITY	193,890	289,684	307,157	377,784
	TOTAL ENTERPRISE FUNDS	<u>20,453,491</u>	<u>23,637,537</u>	<u>28,000,087</u>	<u>29,261,388</u>
INTERNAL SERVICE FUNDS					
620	GENERAL SERVICES	3,179,620	3,417,709	3,466,910	3,598,947
621	EQUIPMENT REPLACEMENT	1,248,718	1,704,578	1,236,184	1,443,810
625	BUILDING MAINTENANCE	1,042,558	1,324,480	1,260,442	1,399,688
630	CITY SELF-INSURANCE	4,003,282	3,974,714	4,632,968	5,283,134
	TOTAL INTERNAL SERVICE FUNDS	<u>9,474,178</u>	<u>10,421,481</u>	<u>10,596,504</u>	<u>11,725,579</u>
	TOTAL CITY FUNDS	79,294,083	89,149,024	90,465,132	102,609,344
DAVIS REDEVELOPMENT AGENCY					
951	REDEVELOPMENT AGENCY GENERAL FUND	1,641,451	2,068,281	1,605,631	2,257,380
952	REDEVELOPMENT CAPITAL PROJECTS	2,306,740	640,756	675,551	438,130
953	REDEVELOPMENT DEBT SERVICE	1,721,077	1,811,353	1,811,353	1,817,706
954	REDEVELOPMENT HOUSING FUND	27,096	2,861,370	1,287,730	131,994
	TOTAL REDEVELOPMENT FUNDS	<u>5,696,364</u>	<u>7,381,760</u>	<u>5,380,265</u>	<u>4,645,210</u>
	TOTAL ALL FUNDS	<u>84,990,447</u>	<u>96,530,784</u>	<u>95,845,397</u>	<u>107,254,554</u>

