

# ALL FUNDS SUMMARY

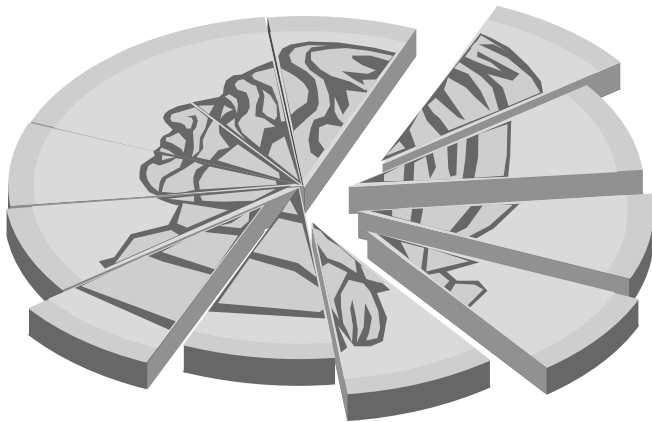
The following schedule summarizes the proposed FY 2003-04 budget by groups of major funds. Fund accounting is central to governmental budgeting, with each fund representing a self-balancing set of revenue, expenditure, and transfer accounts. Certain funds have varying levels of restrictions, imposed 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 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 of these, the Auto Mall is another example.

**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.



**Summary of All Funds**

	<b>General Fund</b>	<b>Special Revenue Funds</b>	<b>Capital Project Funds</b>	<b>Debt Service Funds</b>	<b>Proprietary Funds</b>	<b>RDA Funds</b>	<b>Fudiciary Funds</b>	<b>All Funds Total</b>
<b>Fund Balance - 6/30/03(Est)</b>	7,000,463	7,161,294	21,536,398	324,141	19,219,298	4,826,117	8,733,905	68,801,616
<b>Revenues</b>								
Property Tax	7,054,600					5,458,555		12,513,155
Sales & Use Tax	6,100,000					56,571		6,156,571
Other Taxes	4,638,000	3,743,336						8,381,336
Intergovernmental	4,397,731	11,864,539	69,361		4,298,739	103,949		20,734,319
Charges for Service	4,999,693	1,824,000			20,900,799			27,724,492
Fines & Forfeitures	16,000	875,000						891,000
Use of Money & Property	265,978	253,074	587,085	7,399	655,236	422,801	112,659	2,304,232
All Other Revenue	3,352,291	152,613	2,151,100		10,642,114		3,280,822	19,578,940
<b>Total Revenues</b>	<b>30,824,293</b>	<b>18,712,562</b>	<b>2,807,546</b>	<b>7,399</b>	<b>36,496,888</b>	<b>6,041,876</b>	<b>3,393,481</b>	<b>98,284,045</b>
Operating Transfers In			200,000		390,633		6,724	597,357
<b>Total Available Resources</b>	<b>30,824,293</b>	<b>18,712,562</b>	<b>3,007,546</b>	<b>7,399</b>	<b>36,887,521</b>	<b>6,041,876</b>	<b>3,400,205</b>	<b>98,881,402</b>
<b>Expenditures</b>								
City Council	120,962							120,962
City Attorney	256,188	15,000			190,000			461,188
City Manager's Office	1,153,111				15,000	16,972		1,185,083
Administrative Services	1,852,496	186,252	64,233		7,256,789	84,128	70,000	9,513,898
Planning & Building	2,913,643	68,851	33,911			78,825		3,095,230
Fire	5,596,728	779,081			161,161			6,536,970
Parks & Community Services	8,817,990	10,892,224			4,616,808			24,327,022
Police	8,631,576	1,279,840						9,911,416
Public Works	864,178	3,050,457			22,621,142			26,535,777
Davis Redevelopment Agency						2,209,449		2,209,449
Capital Improvements	2,579,248	3,043,999	5,822,449		4,435,904	438,130		16,319,730
Debt Service		273,466	34,338		1,690,163	1,817,706	3,222,156	7,037,829
<b>Total Expenditures</b>	<b>32,786,120</b>	<b>19,589,170</b>	<b>5,954,931</b>	<b>0</b>	<b>40,986,967</b>	<b>4,645,210</b>	<b>3,292,156</b>	<b>107,254,554</b>
Operating Transfers Out		200,000	397,357					597,357
<b>Total Use of Resources</b>	<b>32,786,120</b>	<b>19,789,170</b>	<b>6,352,288</b>	<b>0</b>	<b>40,986,967</b>	<b>4,645,210</b>	<b>3,292,156</b>	<b>107,851,911</b>
<b>Fund Balance - 6/30/04(Est)</b>	<b>5,038,636</b>	<b>6,084,686</b>	<b>18,191,656</b>	<b>331,540</b>	<b>15,119,852</b>	<b>6,222,783</b>	<b>8,841,954</b>	<b>59,831,107</b>



**FINAL BUDGET 2003-2004**  
**SUMMARY OF FUND BALANCES, REVENUES,**  
**AND EXPENDITURES/ENCUMBRANCES BY FUND**

FUND NO	TITLE	AVAILABLE UNRESERVED FUND BALANCE	--- FY 2002-03 ESTIMATED ACTUAL ---		ESTIMATED UNRESERVED FUND BALANCE	
		July 1, 2002	REVENUES	EXPENDITURES	ADJUSTMENTS AND TRANSFERS	June 30, 2003
001	GENERAL FUND-UNRESERVED	7,803,576	22,023,277	21,791,390	8,035,463	
001	GENERAL FUND-FEES AND CHARGES	0	5,420,091	5,420,091	0	
001	GENERAL FUND-GRNTS & DESIG REV	0	418,342	418,342	0	
SUBTOTAL GENERAL FUND		7,803,576	27,861,710	27,629,823	0	8,035,463
	UNEXPENDED FUNDS RETURNED	0	0	0	0	
	FROZEN POSITION SAVINGS	0	0	0	0	
	MOU ADJUSTMENTS	0	0	0	0	
	MONEY HELD IN RESERVE (PERS)	(665,000)	0	370,000	(1,035,000)	
TOTAL GENERAL FUND		7,138,576	27,861,710	27,999,823	0	7,000,463
007	UNALLOC INVESTMENT ERNGS	0	4,530	4,530	0	
SPECIAL REVENUE FUNDS						
109	GAS TAX 2105	16,896	416,166	366,239	66,823	
110	GAS TAX 2106	16,226	250,048	205,430	60,844	
111	GAS TAX 2107	310,010	546,370	837,732	18,648	
112	GAS TAX 2107.5	15,086	8,302	1,354	22,034	
114	TRAFFIC SAFETY	256,261	968,160	664,129	560,292	
115	TDA NON-TRANSIT USE	101,148	365,390	462,084	4,454	
135	OPEN SPACE FUND	632,174	630,617	96,878	1,165,913	
140	PARKS MAINTENANCE TAX	20,273	1,305,000	1,305,000	20,273	
150	CABLE TV	427,158	379,598	427,186	379,570	
155	PUBLIC SAFETY	177,482	1,876,000	1,676,738	376,744	
160	HOUSING IN-LIEU	(188,317)	318,196	171,321	(41,442)	
165	MUNICIPAL ARTS	167,314	25,933	0	193,247	
170	CHILD CARE	49,521	7,154,368	7,121,690	82,199	
190	AGRICULTURE LAND ACQUISITION	1,189,567	43,159	7,497	1,225,229	
200	CONSTRUCTION TAX	3,287,549	1,335,021	1,849,220	(200,000)	2,573,350
205	SUBDIVISION IN-LIEU PARK FEES	68,726	234,250	80,737	222,239	
208	IN-LIEU OF PARKING PAYMENTS	212,782	740	0	213,522	
210	FEDERAL/STATE HIGHWAY GRANTS	459,429	1,536,785	1,072,649	923,565	
215	HUD/CDBG	(299,626)	1,083,876	950,054	(165,804)	
216	OPERATIONAL GRANTS FUND	(162,889)	1,593,591	2,171,108	(740,406)	
TOTAL SPECIAL REVENUE FUNDS		6,756,770	20,071,570	19,467,046	(200,000)	7,161,294

■  
■  
■  
-

**FINAL BUDGET 2003-2004**  
**SUMMARY OF FUND BALANCES, REVENUES,**  
**AND EXPENDITURES/ENCUMBRANCES BY FUND**

■  
■  
■

FUND NO	TITLE	ESTIMATED	--- FY 2003-04 BUDGET ---		ESTIMATED
		UNRESERVED FUND BALANCE June 30, 2003	REVENUES	EXPENDITURES	ADJUSTMENTS AND TRANSFERS
001	GENERAL FUND-UNRESERVED	8,035,463	22,948,978	24,910,805	6,073,636
001	GENERAL FUND-FEES AND CHARGES	0	5,140,536	5,140,536	0
001	GENERAL FUND-GRNTS & DESIG REV	0	2,734,779	2,734,779	0
SUBTOTAL GENERAL FUND		8,035,463	30,824,293	32,786,120	6,073,636
	UNEXPENDED FUNDS RETURNED	0	0	0	0
	FROZEN POSITION SAVINGS	0	0	0	0
	MOU ADJUSTMENTS	0	0	0	0
	MONEY HELD IN RESERVE (PERS)	(1,035,000)	0	0	(1,035,000)
TOTAL GENERAL FUND		7,000,463	30,824,293	32,786,120	5,038,636
007	UNALLOC INVESTMENT ERNGS	0	6,605	6,605	0
SPECIAL REVENUE FUNDS					
109	GAS TAX 2105	66,823	419,933	482,306	4,450
110	GAS TAX 2106	60,844	251,839	311,946	737
111	GAS TAX 2107	18,648	551,296	562,316	7,628
112	GAS TAX 2107.5	22,034	8,141	30,175	0
114	TRAFFIC SAFETY	560,292	925,500	950,794	534,998
115	TDA NON-TRANSIT USE	4,454	320,675	325,129	0
135	OPEN SPACE FUND	1,165,913	630,493	110,033	1,686,373
140	PARKS MAINTENANCE TAX	20,273	1,305,000	1,325,273	0
150	CABLE TV	379,570	377,189	414,658	342,101
155	PUBLIC SAFETY	376,744	1,952,000	1,693,012	635,732
160	HOUSING IN-LIEU	(41,442)	258,649	0	217,207
165	MUNICIPAL ARTS	193,247	58,246	0	251,493
170	CHILD CARE	82,199	7,153,314	7,127,172	108,341
190	AGRICULTURE LAND ACQUISITION	1,225,229	34,528	20,000	1,239,757
200	CONSTRUCTION TAX	2,573,350	1,285,570	2,826,794	832,126
205	SUBDIVISION IN-LIEU PARK FEES	222,239	11,800	148,243	85,796
208	IN-LIEU OF PARKING PAYMENTS	213,522	22,592	0	236,114
210	FEDERAL/STATE HIGHWAY GRANTS	923,565	515,000	515,000	923,565
215	HUD/CDBG	(165,804)	1,464,497	1,590,119	(291,426)
216	OPERATIONAL GRANTS FUND	(740,406)	1,159,695	1,149,595	(730,306)
TOTAL SPECIAL REVENUE FUNDS		7,161,294	18,705,957	19,582,565	6,084,686

**FINAL BUDGET 2003-2004**  
**SUMMARY OF FUND BALANCES, REVENUES,**  
**AND EXPENDITURES/ENCUMBRANCES BY FUND**

FUND NO	TITLE	AVAILABLE UNRESERVED FUND BALANCE July 1, 2002	--- FY 2002-03 ESTIMATED ACTUAL ---			ESTIMATED UNRESERVED FUND BALANCE June 30, 2003
			REVENUES	EXPENDITURES	ADJUSTMENTS AND TRANSFERS	
<b>DEBT SERVICE/SPECIAL ASSMT FUNDS</b>						
337	PUBLIC FACIL FINANCING AUTHORITY	4,378,423	1,465,427	1,153,919	(384,533)	4,305,398
338	MACE RANCH MELLO ROOS BOND	3,561,173	1,747,935	1,748,405	(54,532)	3,506,171
339	ABAG CERTIFICATE OF PARTICIPATN	314,893	9,248	0		324,141
353	OXFORD CIRCLE ASSMT DIST	39,841	1,233	0		41,074
358	UNIV RESEARCH PARK ASSMT DIST	369,673	189,689	183,268		376,094
361	PARKING ASSMT DIST #3	450,138	219,691	202,003		467,826
363	DAVIS PUBLIC FACILITIES	1,103	1,233	0		2,336
<b>TOTAL DEBT SVC/SPEC ASSMT FNDS</b>		<b>9,115,244</b>	<b>3,634,456</b>	<b>3,287,595</b>	<b>(439,065)</b>	<b>9,023,040</b>
<b>CAPITAL PROJECT FUNDS</b>						
456	DAVIS RESEARCH PARK ASSESSMNT DISTRICT IMPROVEMENT	634,450	23,429	0		657,879
460	ARLINGTON BLVD BENEFIT AREA	303,372	11,098	0		314,470
465	CAPITAL GRANTS FUND	(403,668)	80,146	67,296		(390,818)
468	DAVIS LAND ACQUISITION FUND	884,041 <sup>1</sup>	20,963	20,000	200,000	1,085,004
470	PUBLIC FACIL FINANCING AUTHORITY	(408,704)	70,905	46,734	384,533	0
471	MACE RANCH MELLO ROOS BOND	(2,442)	0	52,090	54,532	0
475	DEVELOPMENT DEFERRED IMPROV DEVELOPMENT IMPACT FEES	1,040,369 <sup>1</sup>	605,454	103,465		1,542,358
	ROADWAY	6,384,237	1,460,340	440,818		7,403,759
	WATER	(1,661)	318,461	0	(316,800)	0
	DRAINAGE	0	105,280	0	(105,280)	0
	SEWER	0	318,461	0	(318,461)	0
	CORE AREA	0	0	0		0
	PARK & RECREATION	4,974,511	862,484	228,095		5,608,900
	PUBLIC SAFETY	653,344	250,368	0		903,712
	GENERAL FACILITIES	2,092,920	450,332	147,784		2,395,468
	OPEN SPACE	1,884,387	134,544	3,265		2,015,666
<b>TOTAL CAPITAL PROJECT FUNDS</b>		<b>18,035,156</b>	<b>4,712,265</b>	<b>1,109,547</b>	<b>(101,476)</b>	<b>21,536,398</b>
<b>TRUST AND AGENCY FUNDS</b>						
715	HISTORICAL	7,792	247	0		8,039
716	DAVISVILLE BOOK	18,810	717	0		19,527
717	BRINLEY/HATTIE WEBER FUND	5,590	1,850	0		7,440
<b>TOTAL TRUST AND AGENCY FUNDS</b>		<b>32,192</b>	<b>2,814</b>	<b>0</b>	<b>0</b>	<b>35,006</b>

**FINAL BUDGET 2003-2004**  
**SUMMARY OF FUND BALANCES, REVENUES,**  
**AND EXPENDITURES/ENCUMBRANCES BY FUND**

FUND NO	TITLE	ESTIMATED	--- FY 2003-04 BUDGET ---			ESTIMATED
		UNRESERVED FUND BALANCE June 30, 2003	REVENUES	EXPENDITURES	ADJUSTMENTS AND TRANSFERS	UNRESERVED FUND BALANCE June 30, 2004
<b>DEBT SERVICE/SPECIAL ASSMT FUNDS</b>						
337	PUBLIC FACIL FINANCING AUTHORITY	4,305,398	1,216,995	1,198,382	6,724	4,330,735
338	MACE RANCH MELLO ROOS BOND	3,506,171	1,761,920	1,700,409	0	3,567,682
339	ABAG CERTIFICATE OF PARTICIPATN	324,141	7,399	0		331,540
353	OXFORD CIRCLE ASSMT DIST	41,074	987	0		42,061
358	UNIV RESEARCH PARK ASSMT DIST	376,094	190,230	184,250		382,074
361	PARKING ASSMT DIST #3	467,826	220,092	209,115		478,803
363	DAVIS PUBLIC FACILITIES	2,336	987	0		3,323
<b>TOTAL DEBT SVC/SPEC ASSMT FNDS</b>		<b>9,023,040</b>	<b>3,398,610</b>	<b>3,292,156</b>	<b>6,724</b>	<b>9,136,218</b>
<b>CAPITAL PROJECT FUNDS</b>						
456	DAVIS RESEARCH PARK ASSESSMNT DISTRICT IMPROVEMENT	657,879	18,744	0		676,623
460	ARLINGTON BLVD BENEFIT AREA	314,470	8,879	0		323,349
465	CAPITAL GRANTS FUND	(390,818)	69,361	69,361		(390,818)
468	DAVIS LAND ACQUISITION FUND	1,085,004	16,771	0	200,000	1,301,775
470	PUBLIC FACIL FINANCING AUTHORITY	0	56,724	50,000	(6,724)	0
471	MACE RANCH MELLO ROOS BOND	0	0	0	0	0
475	DEVELOPMENT DEFERRED IMPROV DEVELOPMENT IMPACT FEES	1,542,358	485,967	204,875		1,823,450
	ROADWAY	7,403,759	768,495	1,707,476		6,464,778
	WATER	0	167,611	0	(167,611)	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	5,608,900	552,371	2,865,454		3,295,817
	PUBLIC SAFETY	903,712	131,772	0		1,035,484
	GENERAL FACILITIES	2,395,468	237,017	1,004,049		1,628,436
	OPEN SPACE	2,015,666	70,812	53,716		2,032,762
<b>TOTAL CAPITAL PROJECT FUNDS</b>		<b>21,536,398</b>	<b>2,807,546</b>	<b>5,954,931</b>	<b>(197,357)</b>	<b>18,191,656</b>
<b>TRUST AND AGENCY FUNDS</b>						
715	HISTORICAL	8,039	197	0		8,236
716	DAVISVILLE BOOK	19,527	593	0		20,120
717	BRINLEY/HATTIE WEBER FUND	7,440	1,480	0		8,920
<b>TOTAL TRUST AND AGENCY FUNDS</b>		<b>35,006</b>	<b>2,270</b>	<b>0</b>	<b>0</b>	<b>37,276</b>

**FINAL BUDGET 2003-2004**  
**SUMMARY OF FUND BALANCES, REVENUES,**  
**AND EXPENDITURES/ENCUMBRANCES BY FUND**

FUND NO	TITLE	WORKING CAPITAL	--- FY 2002-2003 BUDGET ---			WORKING CAPITAL
		LESS ENCUMB July 1, 2002	REVENUES	EXPENDITURES	TRANSFERS	LESS ENCUMB June 30, 2003
ENTERPRISE FUNDS						
570	PUBLIC TRANSIT	286,931	4,176,157	4,060,940		402,148
571	TRANSPORATION - NON TDA	0	0	0		0
WATER FUNDS						
511	WATER - MAINT & OPERATION	1,286,241	5,827,234	5,393,779	0	1,348,445
512	WATER - CAP REPLCMNT RESRV	4,496,914	141,810	1,173,693	0	3,465,031
513	WATER - CAPITAL EXPAN RESRV	460,063	33,294	210,977	316,800	599,180
520	SANITATION FUND	339,400	7,568,976	7,294,687		613,689
SEWER FUNDS						
531	SEWER - MAINT & OPERATION	943,035	4,822,121	5,952,885	1,069,491 <sup>2</sup>	881,762
532	SEWER - CAP REPLCMNT RESRV	2,703,295	32,678	845,805	0	1,890,168
533	SEWER - CAPITAL EXPAN RESRV	2,555,654	128,245	623,297	318,461	2,379,063
STORM SEWER FUNDS						
541	STORM SWR/DRN - MAINT & OPER	127,621	787,449	1,789,120	1,069,491 <sup>2</sup>	195,441
542	STORM SWR/DRN - CAP REPL RESRV	922,437 <sup>1</sup>	9,248	325,527	0	606,158
543	STORM SWR/DRN - CAP EXP RESRV	1,369,623	46,242	22,220	105,280	1,498,925
544	STORM SEWER - QUALITY	154,816	371,000	307,157	0	218,659
TOTAL ENTERPRISE FUNDS		15,646,030	23,944,454	28,000,087	2,879,523	14,098,669

**FINAL BUDGET 2003-2004**  
**SUMMARY OF FUND BALANCES, REVENUES,**  
**AND EXPENDITURES/ENCUMBRANCES BY FUND**

FUND NO	TITLE	WORKING	--- FY 2003-2004 BUDGET ---			WORKING
		CAPITAL LESS ENCUMB June 30, 2003	REVENUES	EXPENDITURES	TRANSFERS	CAPITAL LESS ENCUMB June 30, 2004
ENTERPRISE FUNDS						
570	PUBLIC TRANSIT	402,148	1,903,388	1,906,992		398,544
571	TRANSPORATION - NON TDA	0	2,000,000	2,000,000		0
WATER FUNDS						
511	WATER - MAINT & OPERATION	1,348,445	5,837,986	6,125,763	0	1,531,441
512	WATER - CAP REPLCMNT RESRV	3,465,031	113,448	1,506,880	0	2,071,599
513	WATER - CAPITAL EXPAN RESRV	599,180	26,636	267,422	167,611	526,005
520	SANITATION FUND	613,689	7,772,712	7,594,163		792,238
SEWER FUNDS						
531	SEWER - MAINT & OPERATION	881,762	6,564,160	5,851,045	(132,116)	1,462,761
532	SEWER - CAP REPLCMNT RESRV	1,890,168	26,142	1,953,314	132,116	95,112
533	SEWER - CAPITAL EXPAN RESRV	2,379,063	102,596	652,473	167,611	1,996,797
STORM SEWER FUNDS						
541	STORM SWR/DRN - MAINT & OPER	195,441	811,013	848,730	54,459	212,183
542	STORM SWR/DRN - CAP REPL RESRV	606,158	7,399	155,669	(54,459)	403,429
543	STORM SWR/DRN - CAP EXP RESRV	1,498,925	36,994	21,153	55,411	1,570,177
544	STORM SEWER - QUALITY	218,659	417,000	377,784	0	257,875
TOTAL ENTERPRISE FUNDS		14,098,669	25,619,474	29,261,388	390,633	11,318,161

■  
■  
■  
■  
■

## FINAL BUDGET 2003-2004 SUMMARY OF FUND BALANCES, REVENUES, AND EXPENDITURES/ENCUMBRANCES BY FUND

FUND NO	TITLE	UNRESERVED FUND BALANCE		ADJUSTMENTS AND TRANSFERS		UNRESERVED FUND BALANCE June 30, 2003
		July 1, 2002	REVENUES	EXPENDITURES		
INTERNAL SERVICE FUNDS						
620	GENERAL SERVICES	1,308,550	3,469,481	3,466,910		1,311,121
621	EQUIPMENT REPLACEMENT	6,239,196	1,305,416	1,236,184	(2,138,982) <sup>2</sup>	4,169,446
625	BUILDING MAINTENANCE	854,716	1,146,514	1,260,442		740,788
630	CITY SELF-INSURANCE	(772,584)	3,933,575	4,632,968		(1,471,977)
TOTAL INTERNAL SERVICE FUNDS		7,629,878	9,854,986	10,596,504	(2,138,982)	4,749,378
TOTAL CITY FUNDS		64,353,846	90,086,785	90,465,132	0	63,604,248
DAVIS REDEVELOPMENT AGENCY						
951	REDEVELOPMENT GENERAL FUND	(3,956,134) <sup>1</sup>	5,383,504	1,605,631	(3,538,891)	(3,717,152)
952	REDEVELOPMENT CAPITAL PROJ	3,071,136	49,245	675,551	675,551	3,120,381
953	REDEVELOPMENT DEBT SERVICE	3,017,950	292,868	1,811,353	1,811,353	3,310,818
954	REDEVELOPMENT HOUSING FUND	2,160,041	187,772	1,287,730	1,051,987	2,112,070
TOTAL REDEVELOPMENT FUNDS		4,292,993	5,913,389	5,380,265	0	4,826,117
TOTAL ALL FUNDS		68,646,839	96,000,174	95,845,397	0	68,430,365

<sup>1</sup> The Davis Redevelopment Agency owes funds to the City of Davis as follows:

- \$ 563,798 Due to Development Deferred Improvement Fund for 1/2 purchase cost of 5th & G land parcel
- \$ 206,165 Due to Development Deferred Improvement Fund for 5th & G Development Fees
- \$ 35,949 Due to Development Deferred Improvement Fund for Natsoulas Gallery Development Fees
- \$ 16,650 Due to Development Deferred Improvement Fund for 207 E Street Development Fees
- \$ 13,755 Due to Development Deferred Improvement Fund for 312/330 3rd Street Development Fees
- \$ 226,235 Due to Drainage Capital Replacement Fund for additional 5th & G project land
- \$ 298,346 Construction Tax Funds for operating expense advances
- \$ 1,928,184 Due to General Services Fund for operating expense advances
- \$3,289,082 Total Due to City of Davis

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

<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

**FINAL BUDGET 2003-2004**  
**SUMMARY OF FUND BALANCES, REVENUES,**  
**AND EXPENDITURES/ENCUMBRANCES BY FUND**

FUND NO	TITLE	UNRESERVED FUND BALANCE		ADJUSTMENTS AND TRANSFERS		UNRESERVED FUND BALANCE June 30, 2004
		June 30, 2003	REVENUES	EXPENDITURES		
INTERNAL SERVICE FUNDS						
620	GENERAL SERVICES	1,311,121	3,607,318	3,598,947		1,319,492
621	EQUIPMENT REPLACEMENT	4,169,446	1,229,238	1,443,810		3,954,874
625	BUILDING MAINTENANCE	740,788	1,166,385	1,399,688		507,485
630	CITY SELF-INSURANCE	(1,471,977)	4,874,473	5,283,134		(1,880,638)
TOTAL INTERNAL SERVICE FUNDS		4,749,378	10,877,414	11,725,579	0	3,901,213
TOTAL CITY FUNDS		63,604,248	92,242,169	102,609,344	0	53,707,846
DAVIS REDEVELOPMENT AGENCY						
951	REDEVELOPMENT GENERAL FUND	(3,717,152)	5,600,026	2,257,380	(3,293,998)	(3,668,504)
952	REDEVELOPMENT CAPITAL PROJ	3,120,381	53,549	438,130	384,581	3,120,381
953	REDEVELOPMENT DEBT SERVICE	3,310,818	234,294	1,817,706	1,817,706	3,545,112
954	REDEVELOPMENT HOUSING FUND	2,112,070	154,007	131,994	1,091,711	3,225,794
TOTAL REDEVELOPMENT FUNDS		4,826,117	6,041,876	4,645,210	0	6,222,783
TOTAL ALL FUNDS		68,430,365	98,284,045	107,254,554	0	59,930,629

<sup>1</sup> The Davis Redevelopment Agency owes funds to the City of Davis as follows:

- \$ 563,798 Due to Development Deferred Improvement Fund for 1/2 purchase cost of 5th & G land parcel
- \$ 206,165 Due to Development Deferred Improvement Fund for 5th & G Development Fees
- \$ 35,949 Due to Development Deferred Improvement Fund for Natsoulas Gallery Development Fees
- \$ 16,650 Due to Development Deferred Improvement Fund for 207 E Street Development Fees
- \$ 13,755 Due to Development Deferred Improvement Fund for 312/330 3rd Street Development Fees
- \$ 226,235 Due to Drainage Capital Replacement Fund for additional 5th & G project land
- \$ 298,346 Construction Tax Funds for operating expense advances
- \$ 1,928,184 Due to General Services Fund for operating expense advances
- \$3,289,082 Total Due to City of Davis

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

<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

