

# BUDGET SUMMARY

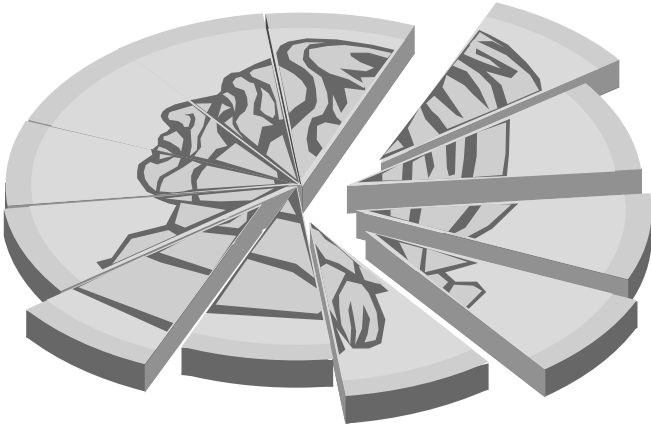
The accounts of the City are organized on the basis of fund accounting. The following schedule summarizes the Adopted FY 2017/18 budget by groups of major funds. Fund accounting is central to governmental budgeting, with each fund representing a self-balancing set of revenue, expenditure, and transfer 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, 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 expenditures 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 fourteen 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 ten Internal Service Funds.

***Redevelopment Agency Funds***

This fund category formerly accounted for the activities of the Davis Redevelopment Agency. Funding for redevelopment was derived from incremental property tax revenue and was used for redevelopment and revitalization of designated areas of the City of Davis like the downtown core area and Auto Mall. As of February 1, 2012, all redevelopment agencies in the State of California were dissolved following the California Supreme Court's ruling upholding AB 26 and stating AB 27 was unconstitutional.

***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

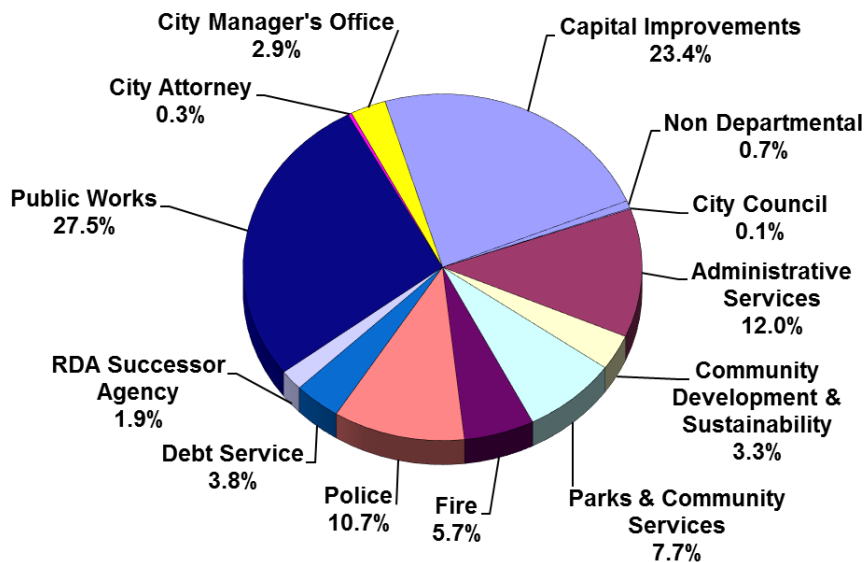
<b>FUND BALANCE SUMMARY</b>								
	<b>General Fund</b>	<b>Special Revenue Funds</b>	<b>Capital Project Funds</b>	<b>Debt Service Funds</b>	<b>Proprietary Funds</b>	<b>RDA Retirement Obligation Funds</b>	<b>Fiduciary Funds</b>	<b>All Funds Total</b>
<b>Fund Balance - 6/30/17 (Est)</b>	<b>\$ 13,020,215</b>	<b>\$ 10,514,588</b>	<b>\$ 20,355,071</b>	<b>\$ 8,224,446</b>	<b>\$ 82,337,292</b>	<b>\$ 889,517</b>	<b>\$ 5,816</b>	<b>\$ 135,346,945</b>
Total Available Resources 17-18	60,638,410	20,242,069	2,171,060	3,334,028	98,576,987	3,791,581	43	188,754,178
Total Use of Resources 17-18	(63,965,402)	(17,402,016)	(5,210,104)	(3,701,939)	(98,406,221)	(3,672,100)	0	(192,357,782)
<b>Fund Balance - 6/30/18 (Est)</b>	<b>\$ 9,693,223</b>	<b>\$ 13,354,641</b>	<b>\$ 17,316,027</b>	<b>\$ 7,856,535</b>	<b>\$ 82,508,058</b>	<b>\$ 1,008,998</b>	<b>\$ 5,859</b>	<b>\$ 131,743,341</b>
General Fund Reserve (10%)	(6,396,540)							
General Fund Reserve - Projects (5%)	(3,198,270)							
<b>Fund Balance Net of Reserve</b>	<b>\$ 98,413</b>							

<b>SUMMARY OF ALL FUNDS</b>								
	<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 Retirement Obligation Funds</b>	<b>Fiduciary Funds</b>	<b>All Funds Total</b>
<b>Revenues 17-18</b>								
Property Tax	20,947,322	0	0	0	0	3,791,394	0	24,738,716
Sales & Use Tax	16,783,812	0	0	0	0	0	0	16,783,812
Other Taxes	8,126,903	4,427,189	0	0	0	0	0	12,554,092
Intergovernmental	176,672	9,873,212	240,000	0	7,197,188	0	0	17,487,072
Charges for Service	5,585,434	5,189,154	0	0	43,480,875	0	0	54,255,463
Fines & Forfeitures	647,750	0	0	0	0	0	0	647,750
Use of Money & Property	8,370,517	752,514	1,931,060	3,334,028	33,192,714	187	43	47,581,063
All Other Revenue	0	0	0	0	14,706,210	0	0	14,706,210
<b>Total Revenues</b>	<b>60,638,410</b>	<b>20,242,069</b>	<b>2,171,060</b>	<b>3,334,028</b>	<b>98,576,987</b>	<b>3,791,581</b>	<b>43</b>	<b>188,754,178</b>
Non-Departmental Adjustments/Transfers	0	0	0	0	0	0	0	0
<b>Total Available Resources</b>	<b>60,638,410</b>	<b>20,242,069</b>	<b>2,171,060</b>	<b>3,334,028</b>	<b>98,576,987</b>	<b>3,791,581</b>	<b>43</b>	<b>188,754,178</b>
<b>Expenditures 17-18</b>								
City Attorney	362,967	0	0	0	150,000	0	0	512,967
City Council	213,838	0	0	0	0	0	0	213,838
City Manager's Office	3,182,346	2,228,122	0	0	176,461	0	0	5,586,929
Administrative Services	3,134,254	235,730	94,833	70,000	19,591,988	0	0	23,126,805
Dept of Comm Dev & Sustainability	2,534,824	3,151,009	268,626	0	314,001	0	0	6,268,460
Parks & Community Services	11,041,624	1,477,833	0	0	2,278,564	0	0	14,798,021
Fire	9,175,708	1,562,411	0	0	201,437	0	0	10,939,556
Police	18,849,889	1,700,525	0	0	27,778	0	0	20,578,192
Public Works	4,465,469	2,120,985	13,161	0	46,228,144	0	0	52,827,759
Capital Improvements	12,420,641	4,925,401	4,833,484	0	23,047,694	0	0	45,227,220
Debt Service	244,605	0	0	3,631,939	3,360,154	0	0	7,236,698
RDA Successor Agency	0	0	0	0	0	3,672,100	0	3,672,100
Contingency/Non-departmental	(1,660,763)	0	0	0	3,030,000	0	0	1,369,237
<b>Total Expenditures</b>	<b>63,965,402</b>	<b>17,402,016</b>	<b>5,210,104</b>	<b>3,701,939</b>	<b>98,406,221</b>	<b>3,672,100</b>	<b>0</b>	<b>192,357,782</b>
Non-Departmental Adjustments/Transfers	0	0	0	0	0	0	0	0
<b>Total Use of Resources</b>	<b>63,965,402</b>	<b>17,402,016</b>	<b>5,210,104</b>	<b>3,701,939</b>	<b>98,406,221</b>	<b>3,672,100</b>	<b>-</b>	<b>192,357,782</b>

**SUMMARY OF EXPENDITURES BY DEPARTMENT  
ALL FUNDS  
FY 2017-18 Adopted**

	FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Adopted	FY 2017-18 Adopted
<b>Expenditures</b>				
City Attorney	538,458	439,639	512,967	512,967
City Council	168,389	162,094	167,275	213,838
City Manager's Office	3,935,800	4,172,989	5,168,024	5,586,929
Administrative Services	18,985,420	19,295,876	23,012,847	23,126,805
Community Development & Sustainability	5,673,144	6,003,727	5,492,622	6,268,460
Parks & Community Services	16,452,077	12,644,833	14,782,593	14,798,021
Fire	11,103,303	10,891,261	10,643,954	10,939,556
Police	17,501,908	18,493,702	19,018,081	20,578,192
Public Works	39,054,636	38,724,852	53,108,437	52,827,759
Capital Improvements	52,809,377	44,882,322	62,429,543	45,227,220
Debt Service	5,982,705	17,194,043	7,310,674	7,236,698
RDA Successor Agency	3,681,329	9,195,055	3,686,196	3,672,100
Non Departmental	2,902,811	2,679,648	5,340,000	1,369,237
<b>Subtotal Expenditures:</b>	<b>\$ 178,789,357</b>	<b>\$ 184,780,041</b>	<b>\$ 210,673,213</b>	<b>\$ 192,357,782</b>
Non Departmental Savings Adjustments	0	0	0	0
<b>Total Expenditures:</b>	<b>\$ 178,789,357</b>	<b>\$ 184,780,041</b>	<b>\$ 210,673,213</b>	<b>\$ 192,357,782</b>

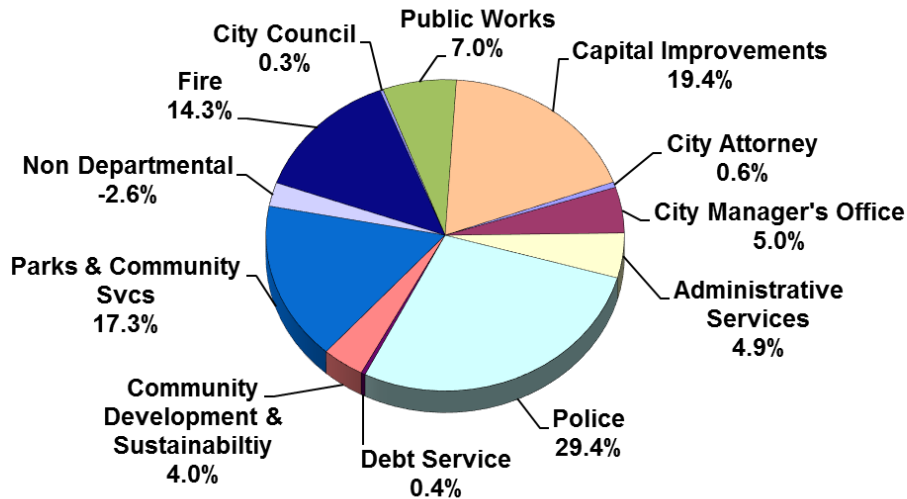
**All Funds  
Expenditures by Department  
FY 2017-18  
Adopted Budget  
\$192,357,782**



**SUMMARY OF EXPENDITURES BY DEPARTMENT  
GENERAL FUND  
FY 2017-18 Adopted**

	FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Adopted	FY 2017-18 Adopted
<b>Expenditures</b>				
City Attorney	296,143	323,152	362,967	362,967
City Council	168,389	162,094	167,275	213,838
City Manager's Office	2,197,621	2,487,730	2,837,650	3,182,346
Administrative Services	2,408,024	2,457,348	3,304,335	3,134,254
Community Development & Sustainabilty	3,338,504	3,085,823	2,953,479	2,534,824
Parks & Community Services	8,788,074	9,939,867	10,876,493	11,041,624
Fire	9,070,145	9,099,575	9,011,582	9,175,708
Police	15,826,724	16,451,219	17,241,056	18,849,889
Public Works	2,143,303	2,408,085	5,169,861	4,465,469
Capital Improvements	1,318,086	6,968,021	7,674,942	12,420,641
Debt Service	0	183,983	244,604	244,605
RDA Successor Agency	4,875	0	0	0
Non Departmental	0	0	2,232,042	(1,660,763)
<b>Subtotal Expenditures:</b>	<b>\$ 45,559,888</b>	<b>\$ 53,566,897</b>	<b>\$ 62,076,286</b>	<b>\$ 63,965,402</b>
Non Departmental Adjustments	0	0	0	0
<b>Total Expenditures:</b>	<b>\$ 45,559,888</b>	<b>\$ 53,566,897</b>	<b>\$ 62,076,286</b>	<b>\$ 63,965,402</b>

**General Fund  
Expenditures by Department  
FY 2017-18  
Adopted Budget  
\$63,965,402**



BUDGET SUMMARY

**ADOPTED BUDGET 2017-2018  
SUMMARY OF FUND BALANCES, REVENUES,  
AND EXPENDITURES/ENCUMBRANCES BY FUND**

FUND		AVAILABLE UNRESERVED FUND BALANCE July 1, 2016	-- FY 2016-17 ESTIMATE - 5/8/17		ESTIMATED UNRESERVED FUND BALANCE June 30, 2017	
NO	TITLE		REVENUE	EXPENDITURE	ADJUSTMENTS AND TRANSFERS	
001	GENERAL FUND-UNRESERVED	16,318,162	46,368,477	49,666,424	0	13,020,215
001	GENERAL FUND - OVERHEAD COST RECOVERY	0	1,876,448	1,876,448		0
001	GENERAL FUND-FEES AND CHARGES	0	6,065,674	6,065,674		0
001	GENERAL FUND-GRNTS & DESIG REV	0	3,896,744	3,896,744		0
SUBTOTAL GENERAL FUND		16,318,162	58,207,343	61,505,290	0	13,020,215
16/17 CARRYOVER		0	0	0		0
PRIOR YEAR CARRYOVER		0	2,505,950	2,505,950		0
<b>TOTAL GENERAL FUND BALANCE</b>		<b>16,318,162</b>	<b>60,713,293</b>	<b>64,011,240</b>	<b>0</b>	<b>13,020,215</b>
GENERAL FUND RESERVE (10%)		0	0	0		0
GENERAL FUND RESERVE - PROJECTS (5%)		0	0	0		0
<b>GENERAL FUND BALANCE NET OF RESERVES</b>		<b>16,318,162</b>	<b>60,713,293</b>	<b>64,011,240</b>	<b>0</b>	<b>13,020,215</b>
<b>SPECIAL REVENUE FUNDS</b>						
007	UNALLOC INVESTMENT ERNGS	0	109,061	59,061		50,000
109	GAS TAX 2105	603,475	559,928	921,372		242,031
110	GAS TAX 2106	148,031	243,632	302,102		89,561
111	GAS TAX 2107	(17,900)	507,604	453,549		36,155
112	GAS TAX 2107.5	1,561	7,500	7,508		1,553
115	TDA NON-TRANSIT USE	371,358	255,598	571,841		55,115
135	OPEN SPACE FUND	4,681,373	705,800	343,381		5,043,792
140	PARKS MAINTENANCE TAX	13,290	1,394,355	1,356,126		51,519
150	CABLE TV	1,110,584	580,681	980,542		710,723
151	CABLE TV CAPITAL	633,937	158,900	113,278		679,559
155	PUBLIC SAFETY	(3,022)	3,204,631	3,204,632		(3,023)
160	HOUSING IN-LIEU	1,122,427	409,456	492,944		1,038,939
161	FEDERAL HOUSING GRANTS	323,853	366,282	366,282		323,853
162	STATE HOUSING GRANTS	487,080	3,530	0		490,610
165	MUNICIPAL ARTS	38,256	10,272	20,274		28,254
170	CHILD CARE	473,285	0	0		473,285
190	AGRICULTURE LAND ACQUISITION	401,554	2,950	13,029		391,475
195	BUILDING FEES/PERMITS	688,918	2,437,337	2,150,692		975,563
200	CONSTRUCTION TAX	2,047,491	1,063,000	2,240,824		869,667
205	SUBDIVISION IN-LIEU PARK FEES	585,755	311,915	69,497		828,173
208	IN-LIEU OF PARKING PAYMENTS	462,777	3,350	0		466,127
209	PARKING REVENUE FUND	338,979	97,460	174,140		262,299
210	FEDERAL/STATE HIGHWAY GRANTS	332,911	1,733,375	4,828,691		(2,762,405)
215	HUD/CDBG	30,388	1,028,664	844,424		214,628
216	OPERATIONAL GRANTS FUND	(406,990)	1,377,549	1,013,424		(42,865)
<b>TOTAL SPECIAL REVENUE FUNDS</b>		<b>14,469,371</b>	<b>16,572,830</b>	<b>20,527,613</b>	<b>0</b>	<b>10,514,588</b>

BUDGET SUMMARY

**ADOPTED BUDGET 2017-2018  
SUMMARY OF FUND BALANCES, REVENUES,  
AND EXPENDITURES/ENCUMBRANCES BY FUND**

FUND NO	TITLE	ESTIMATED	-- FY 2017-18 ADOPTED BUDGET --			ESTIMATED
		UNRESERVED FUND BALANCE June 30, 2017	REVENUES	EXPENDITURES	ADJUSTMENTS AND TRANSFERS	UNRESERVED FUND BALANCE June 30, 2018
001	GENERAL FUND-UNRESERVED	13,020,215	47,989,947	51,316,939		9,693,223
001	GENERAL FUND - OVERHEAD COST RECOVERY	0	1,798,474	1,798,474		0
001	GENERAL FUND-FEES AND CHARGES	0	6,352,341	6,352,341		0
001	GENERAL FUND-GRNTS & DESIG REV	0	4,497,648	4,497,648		0
	<b>SUBTOTAL GENERAL FUND</b>	<b>13,020,215</b>	<b>60,638,410</b>	<b>63,965,402</b>	<b>0</b>	<b>9,693,223</b>
	16/17 CARRYOVER	0	0	0		0
	PRIOR YEAR CARRYOVER	0	0	0		0
	<b>TOTAL GENERAL FUND BALANCE</b>	<b>13,020,215</b>	<b>60,638,410</b>	<b>63,965,402</b>	<b>0</b>	<b>9,693,223</b>
						15.15%
	GENERAL FUND RESERVE (10%)	0	0	0		6,396,540
	GENERAL FUND RESERVE - PROJECTS (5%)	0	0	0		3,198,270
	<b>GENERAL FUND BALANCE NET OF RESERVES</b>	<b>13,020,215</b>	<b>60,638,410</b>	<b>63,965,402</b>	<b>0</b>	<b>98,413</b>
	<b>SPECIAL REVENUE FUNDS</b>					
007	UNALLOC INVESTMENT ERNGS	50,000	109,061	109,061		50,000
109	GAS TAX 2105	242,031	676,398	911,799		6,630
110	GAS TAX 2106	89,561	246,200	305,053		30,708
111	GAS TAX 2107	36,155	513,116	440,485		108,786
112	GAS TAX 2107.5	1,553	7,500	9,053		0
115	TDA NON-TRANSIT USE	55,115	472,112	501,148		26,079
135	OPEN SPACE FUND	5,043,792	709,166	261,192		5,491,766
140	PARKS MAINTENANCE TAX	51,519	1,401,323	1,452,842		0
150	CABLE TV	710,723	580,681	907,590		383,814
151	CABLE TV CAPITAL	679,559	114,150	132,271		661,438
155	PUBLIC SAFETY	(3,023)	3,276,532	3,273,509		0
160	HOUSING IN-LIEU	1,038,939	396,456	447,050		988,345
161	FEDERAL HOUSING GRANTS	323,853	366,282	366,841		323,294
162	STATE HOUSING GRANTS	490,610	3,530	0		494,140
165	MUNICIPAL ARTS	28,254	10,272	19,908		18,618
170	CHILD CARE	473,285	0	73,282		400,003
190	AGRICULTURE LAND ACQUISITION	391,475	2,950	53,700		340,725
195	BUILDING FEES/PERMITS	975,563	2,533,457	2,407,396		1,101,624
200	CONSTRUCTION TAX	869,667	1,313,000	1,831,670		350,997
205	SUBDIVISION IN-LIEU PARK FEES	828,173	5,980	492		833,661
208	IN-LIEU OF PARKING PAYMENTS	466,127	3,350	0		469,477
209	PARKING REVENUE FUND	262,299	98,460	61,004		299,755
210	FEDERAL/STATE HIGHWAY GRANTS	(2,762,405)	6,427,029	3,049,522		615,102
215	HUD/CDBG	214,628	703,752	515,896		402,484
216	OPERATIONAL GRANTS FUND	(42,865)	271,312	271,252		(42,805)
	<b>TOTAL SPECIAL REVENUE FUNDS</b>	<b>10,514,588</b>	<b>20,242,069</b>	<b>17,402,016</b>	<b>0</b>	<b>13,354,641</b>

**ADOPTED BUDGET 2017-2018  
SUMMARY OF FUND BALANCES, REVENUES,  
AND EXPENDITURES/ENCUMBRANCES BY FUND**

FUND NO	TITLE	AVAILABLE UNRESERVED FUND BALANCE July 1, 2016	-- FY 2016-17 ESTIMATE - 5/8/17		ESTIMATED UNRESERVED FUND BALANCE June 30, 2017	
			REVENUE	EXPENDITURE		
<b>DEBT SERVICE/SPECIAL ASSMT FUNDS</b>						
337	PUBLIC FACIL FINANCING AUTHORITY	5,019,907	1,090,241	1,542,767	4,567,381	
338	MACE RANCH MELLO ROOS BOND	2,120,087	1,597,185	1,578,245	2,139,027	
339	ABAG CERTIFICATE OF PARTICIPATN	0	800	0	800	
340	CANNERY CFD 2015 SP TAX	1,333,022	183,899	446,488	1,070,433	
353	OXFORD CIRCLE ASSMT DIST	49,843	360	49,674	529	
358	UNIV RESEARCH PARK ASSMT DIST	424,996	190,203	189,320	425,879	
359	UNIV RESEARCH PARK RESRV FUND	0	820	0	0	
361	PARKING ASSMT DIST #3	133,047	100	113,600	19,547	
362	PARKING ASSMT DIST #3 RSRV	0	850	0	850	
363	DAVIS PUBLIC FACILITIES	0	0	0	0	
<b>TOTAL DEBT SVC/SPEC ASSMT FNDS</b>		<b>9,080,902</b>	<b>3,064,458</b>	<b>3,920,094</b>	<b>0</b>	<b>8,224,446</b>
<b>CAPITAL PROJECT FUNDS</b>						
456	DAVIS RESEARCH PARK ASSESSMNT DISTRICT IMPROVEMENT	793,749	5,760	0	799,509	
460	ARLINGTON BLVD BENEFIT AREA	379,542	2,750	0	382,292	
465	CAPITAL GRANTS FUND	192,860	324,699	314,266	203,293	
468	DAVIS LAND ACQUISITION FUND	1,569,720	11,400	0	1,581,120	
470	PUBLIC FACIL FINANCING AUTHORITY	219,615	0	0	219,615	
471	MACE RANCH MELLO ROOS BOND	0	1,590	0	1,590	
475/480	DEVELOPMENT DEFERRED IMPROV	1,412,278	123,060	75,420	1,459,918	
481	GENERAL FACILITIES	1,047,727	291,404	271,315	1,067,816	
482	OPEN SPACE	1,454,502	120,000	41,858	1,532,644	
483	PARKS	5,603,689	50,000	1,517,729	4,135,960	
484	PUBLIC SAFETY	2,687,479	225,000	12,866	2,899,613	
485	ROADWAY	10,361,961	1,350,000	5,640,260	6,071,701	
<b>TOTAL CAPITAL PROJECT FUNDS</b>		<b>25,723,122</b>	<b>2,505,663</b>	<b>7,873,714</b>	<b>0</b>	<b>20,355,071</b>
<b>TRUST AND AGENCY FUNDS</b>						
715	HISTORICAL	10	0	0	10	
716	DAVISVILLE BOOK	2,052	15	0	2,067	
717	BRINLEY/HATTIE WEBER FUND	3,711	28	0	3,739	
<b>TOTAL TRUST AND AGENCY FUNDS</b>		<b>5,773</b>	<b>43</b>	<b>0</b>	<b>0</b>	<b>5,816</b>



**ADOPTED BUDGET 2017-2018  
SUMMARY OF FUND BALANCES, REVENUES,  
AND EXPENDITURES/ENCUMBRANCES BY FUND**

FUND NO	TITLE	ESTIMATED	-- FY 2017-18 ADOPTED BUDGET --			ESTIMATED
		UNRESERVED FUND BALANCE June 30, 2017	REVENUES	EXPENDITURES	ADJUSTMENTS AND TRANSFERS	UNRESERVED FUND BALANCE June 30, 2018
<b>DEBT SERVICE/SPECIAL ASSMT FUNDS</b>						
337	PUBLIC FACIL FINANCING AUTHORITY	4,567,381	1,102,455	1,541,067	0	4,128,769
338	MACE RANCH MELLO ROOS BOND	2,139,027	1,464,404	1,534,964		2,068,467
339	ABAG CERTIFICATE OF PARTICIPATN	800	800	0		1,600
340	CANNERY CFD 2015 SP TAX	1,070,433	569,000	441,988		1,197,445
353	OXFORD CIRCLE ASSMT DIST	529	360	0		889
358	UNIV RESEARCH PARK ASSMT DIST	425,879	195,239	183,920		437,198
359	UNIV RESEARCH PARK RESRV FUND	0	820	0		820
361	PARKING ASSMT DIST #3	19,547	100	0		19,647
362	PARKING ASSMT DIST #3 RSRV	850	850	0		1,700
363	DAVIS PUBLIC FACILITIES	0	0	0		0
<b>TOTAL DEBT SVC/SPEC ASSMT FNDS</b>		<b>8,224,446</b>	<b>3,334,028</b>	<b>3,701,939</b>	<b>0</b>	<b>7,856,535</b>
<b>CAPITAL PROJECT FUNDS</b>						
456	DAVIS RESEARCH PARK ASSESSMNT					
	DISTRICT IMPROVEMENT	799,509	5,760	0		805,269
460	ARLINGTON BLVD BENEFIT AREA	382,292	2,750	0		385,042
465	CAPITAL GRANTS FUND	203,293	241,500	240,000		204,793
468	DAVIS LAND ACQUISITION FUND	1,581,120	11,400	0		1,592,520
470	PUBLIC FACIL FINANCING AUTHORITY	219,615	0	0		219,615
471	MACE RANCH MELLO ROOS BOND	1,590	1,590	0		3,180
475/480	DEVELOPMENT DEFERRED IMPROV	1,459,918	123,060	95,607		1,487,371
481	GENERAL FACILITIES	1,067,816	40,000	420,574		687,242
482	OPEN SPACE	1,532,644	120,000	38,657		1,613,987
483	PARKS	4,135,960	50,000	207,078		3,978,882
484	PUBLIC SAFETY	2,899,613	225,000	97,500		3,027,113
485	ROADWAY	6,071,701	1,350,000	4,110,688		3,311,013
<b>TOTAL CAPITAL PROJECT FUNDS</b>		<b>20,355,071</b>	<b>2,171,060</b>	<b>5,210,104</b>	<b>0</b>	<b>17,316,027</b>
<b>TRUST AND AGENCY FUNDS</b>						
715	HISTORICAL	10	0	0		10
716	DAVISVILLE BOOK	2,067	15	0		2,082
717	BRINLEY/HATTIE WEBER FUND	3,739	28	0		3,767
<b>TOTAL TRUST AND AGENCY FUNDS</b>		<b>5,816</b>	<b>43</b>	<b>0</b>	<b>0</b>	<b>5,859</b>

**ADOPTED BUDGET 2017-2018  
SUMMARY OF FUND BALANCES, REVENUES,  
AND EXPENDITURES/ENCUMBRANCES BY FUND**

FUND NO	TITLE	WORKING CAPITAL LESS ENCUMB July 1, 2016	-- FY 2016-17 ESTIMATE - 5/8/17			WORKING CAPITAL LESS ENCUMB June 30, 2017
			REVENUES	EXPENDITURES	TRANSFERS	
<b>ENTERPRISE FUNDS - Working Capital</b>						
570	PUBLIC TRANSIT	(3,647)	3,266,478	3,262,831		0
571	TRANSPORATION - NON TDA	(5,192)	2,860,000	2,860,000		(5,192)
<b>WATER FUNDS</b>						
511	WATER - MAINT & OPERATION	3,873,112	16,044,959	12,745,299	(3,986,447) <sup>3</sup>	3,186,325
512	WATER - CAP REPLCMNT RESRV	17,307,446 <sup>4</sup>	33,371,229	24,703,268	3,986,447 <sup>3</sup>	29,961,854
513	WATER - CAPITAL EXPAN RESRV	(405,293)	1,200,000	173,369		621,338
520	SANITATION FUND	1,248,980	11,229,577	12,212,059		266,498
<b>SEWER FUNDS</b>						
531	SEWER - MAINT & OPERATION	1,099,670 <sup>1</sup>	13,706,236	7,015,263	(6,036,827) <sup>3</sup>	1,753,816
532	SEWER - CAP REPLCMNT RESRV	25,756,619 <sup>4</sup>	31,200,999	33,971,545	6,036,827 <sup>3</sup>	29,022,900
533	SEWER - CAPITAL EXPAN RESRV	(2,343,127)	425,000	1,396		(1,919,523)
<b>STORM SEWER FUNDS</b>						
541	STORM SWR/DRN - MAINT & OPER	544,163	1,201,739	1,136,142	(325,724) <sup>3</sup>	284,036
542	STORM SWR/DRN - CAP REPL RESRV	234,529	1,700	2,232	325,724 <sup>3</sup>	559,721
543	STORM SWR/DRN - CAP EXP RESRV	2,430,481 <sup>1</sup>	19,950	2,096,301		354,130
544	STORM SEWER - QUALITY	1,491,686	625,035	889,890	0	1,226,831
<b>TOTAL ENTERPRISE FUNDS</b>		<b>51,229,427</b>	<b>115,152,902</b>	<b>101,069,595</b>	<b>0</b>	<b>65,312,734</b>
<b>INTERNAL SERVICE FUNDS - Working Capital</b>						
020	EMPLOYEE BENEFITS FUND	(2,363,636)	3,341,331	3,030,000		(2,052,305)
620	STORES SERVICES	(343,213)	320,589	242,611		(265,235)
621	FLEET REPLACEMENT	5,494,539 <sup>1</sup>	1,429,242	2,308,296		4,615,485
622	FLEET SERVICES FUND	638,524	1,603,430	1,709,399		532,555
623	IS REPLACEMENT FUND	1,979,665	740,900	595,000		2,125,565
	IS SERVICES FUND	78,551	2,143,312	2,108,788		113,075
625	BUILDING MAINTENANCE	394,396	1,790,246	1,485,624		699,018
626	FACILITY MAINTENANCE	6,130,717	3,433,060	1,633,629		7,930,148
628	EQUIPMENT REPLACEMENT	2,458,667	334,687	48,144		2,745,210
629	DUPLICATING/POSTAL SERVICES	47,255	221,690	168,741		100,204
630	CITY SELF-INSURANCE	1,031,904	15,074,344	15,625,410		480,838
<b>TOTAL INTERNAL SERVICE FUNDS</b>		<b>15,547,369</b>	<b>30,432,831</b>	<b>28,955,642</b>	<b>0</b>	<b>17,024,558</b>
<b>TOTAL CITY FUNDS</b>		<b>132,374,126</b>	<b>228,442,020</b>	<b>226,357,898</b>	<b>0</b>	<b>134,457,428</b>

**ADOPTED BUDGET 2017-2018  
SUMMARY OF FUND BALANCES, REVENUES,  
AND EXPENDITURES/ENCUMBRANCES BY FUND**

FUND NO	TITLE	WORKING	-- FY 2017-18 ADOPTED BUDGET --			WORKING
		CAPITAL LESS ENCUMB June 30, 2017	REVENUES	EXPENDITURES	TRANSFERS	CAPITAL LESS ENCUMB June 30, 2018
<b>ENTERPRISE FUNDS - Working Capital</b>						
570	PUBLIC TRANSIT	0	3,213,188	3,213,188		0
571	TRANSPORATION - NON TDA	(5,192)	4,000,000	4,000,000		(5,192)
<b>WATER FUNDS</b>						
511	WATER - MAINT & OPERATION	3,186,325	16,373,092	11,697,518	(4,937,519) <sup>3</sup>	2,924,380
512	WATER - CAP REPLCMNT RESRV	29,961,854	1,448,478	7,334,021	4,937,519 <sup>3</sup>	29,013,830
513	WATER - CAPITAL EXPAN RESRV	621,338	1,200,000	170,137		1,651,201
520	SANITATION FUND	266,498	11,566,385	13,096,025		(1,263,142)
<b>SEWER FUNDS</b>						
531	SEWER - MAINT & OPERATION	1,753,816	13,854,509	7,877,569	(5,761,364) <sup>3</sup>	1,969,392
532	SEWER - CAP REPLCMNT RESRV	29,022,900	13,576,504	18,765,495	5,761,364 <sup>3</sup>	29,595,273
533	SEWER - CAPITAL EXPAN RESRV	(1,919,523)	425,000	2,845		(1,497,368)
<b>STORM SEWER FUNDS</b>						
541	STORM SWR/DRN - MAINT & OPER	284,036	1,233,688	1,076,625	(171,943) <sup>3</sup>	269,156
542	STORM SWR/DRN - CAP REPL RESRV	559,721	1,700	366,465	171,943 <sup>3</sup>	366,899
543	STORM SWR/DRN - CAP EXP RESRV	354,130	37,950	65,222		326,858
544	STORM SEWER - QUALITY	1,226,831	634,756	886,590	0	974,997
<b>TOTAL ENTERPRISE FUNDS</b>		<b>65,312,734</b>	<b>67,565,250</b>	<b>68,551,700</b>	<b>0</b>	<b>64,326,284</b>
<b>INTERNAL SERVICE FUNDS - Working Capital</b>						
020	EMPLOYEE BENEFITS FUND	(2,052,305)	3,341,331	3,030,000		(1,740,974)
620	STORES SERVICES	(265,235)	352,348	313,581		(226,468)
621	FLEET REPLACEMENT	4,615,485	1,640,602	1,477,676		4,778,411
622	FLEET SERVICES FUND	532,555	1,647,634	1,743,399		436,790
623	IS REPLACEMENT FUND	2,125,565	655,400	595,000		2,185,965
	IS SERVICES FUND	113,075	2,512,824	2,362,688		263,211
625	BUILDING MAINTENANCE	699,018	1,483,893	1,932,847		250,064
626	FACILITY MAINTENANCE	7,930,148	3,339,976	2,391,639		8,878,485
628	EQUIPMENT REPLACEMENT	2,745,210	341,187	195,490		2,890,907
629	DUPLICATING/POSTAL SERVICES	100,204	217,093	150,387		166,910
630	CITY SELF-INSURANCE	480,838	15,479,449	15,661,814		298,473
<b>TOTAL INTERNAL SERVICE FUNDS</b>		<b>17,024,558</b>	<b>31,011,737</b>	<b>29,854,521</b>	<b>0</b>	<b>18,181,774</b>
<b>TOTAL CITY FUNDS</b>		<b>134,457,428</b>	<b>184,962,597</b>	<b>188,685,682</b>	<b>0</b>	<b>130,734,343</b>

**ADOPTED BUDGET 2017-2018  
SUMMARY OF FUND BALANCES, REVENUES,  
AND EXPENDITURES/ENCUMBRANCES BY FUND**

FUND NO	TITLE	AVAILABLE UNRESERVED FUND BALANCE July 1, 2016	-- FY 2016-17 ESTIMATE --		ADJUSTMENTS AND TRANSFERS	ESTIMATED UNRESERVED FUND BALANCE June 30, 2017
			REVENUE	EXPENDITURE		
<b>REDEVELOPMENT SUCCESSOR AGENCY</b>						
891	REDEV OBLIG RETIREMENT FUND	2,505,141	3,724,367	283,986	(3,436,196) <sup>3</sup>	2,509,326
892	REDEV OBLIG RETIREMENT - CAPITAL PROJECTS	0	0	0	0	0
893	REDEV OBLIG RETIREMENT - TAX EXEMPT BONDS	(180,769)	0	0	0	(180,769)
894	REDEV OBLIG RETIREMENT - TAXABLE BONDS	(19,741)	0	0	0	(19,741)
895	REDEV OBLIG RETIREMENT - DEBT SERVICE	(1,598,891)	0	3,436,196	3,436,196 <sup>3</sup>	(1,598,891)
896	REDEV OBLIG RETIREMENT - HOUSING	179,592	0	0	0	179,592
<b>TOTAL RDA SUCCESSOR FUNDS</b>		<b>885,332</b>	<b>3,724,367</b>	<b>3,720,182</b>	<b>0</b>	<b>889,517</b>
<b>TOTAL ALL FUNDS</b>		<b>133,259,458</b>	<b>232,166,387</b>	<b>230,078,080</b>	<b>0</b>	<b>135,346,945</b>
<b>TOTAL ALL FUNDS June 30, 2017</b>			<b>0</b>	<b>0</b>		

Net Pension Liability as of 6/30/16

OPEB Liability as of 6/30/16

**ALL FUNDS NET OF  
PENSION & RETIREE MEDICAL LIABILITIES \*\***

\*\* This number reflects projected FY 17/18 ending undesignated/unreserved fund balance, net of Pension and Retiree Medical liabilities per the June 30, 2016 Annual Financial Statement, pg 21

1 Loan from Equip. Replacement Fund (621) to Sewer Maint. & Oper. (531) and Storm Sewer/Drainage Fund (543) to fund purchase of property, as of 6/30/16.  
\$ 340,445 Sewer Maintenance & Operations (531) Repayment of this portion of the loan is anticipated in FY 16/17.

\$ 340,445 Storm Sewer/Drainage (543)

\$ 680,890 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.

3 Operating Transfers

4 Two loans from Sewer Capital Replacement Fund (532) to Water Capital Replacement Fund (512) used for debt retirement and short term cash flow for surface water project.  
Balances at 7/1/16 are \$2,447,336 and \$5,025,000 respectively. - Repayment is anticipated in FY 16/17.

**ADOPTED BUDGET 2017-2018  
SUMMARY OF FUND BALANCES, REVENUES,  
AND EXPENDITURES/ENCUMBRANCES BY FUND**

FUND NO	TITLE	ESTIMATED	-- FY 2017-18 ADOPTED BUDGET --			ESTIMATED
		UNRESERVED FUND BALANCE June 30, 2017	REVENUES	EXPENDITURES	ADJUSTMENTS AND TRANSFERS	UNRESERVED FUND BALANCE June 30, 2018
<b>REDEVELOPMENT SUCCESSOR AGENCY</b>						
891	REDEV OBLIG RETIREMENT FUND	2,509,326	3,791,581	234,706	(3,257,802) <sup>3</sup>	2,808,399
892	REDEV OBLIG RETIREMENT - CAPITAL PROJECTS	0	0	0	0	0
893	REDEV OBLIG RETIREMENT - TAX EXEMPT BONDS	(180,769)	0	0	0	(180,769)
894	REDEV OBLIG RETIREMENT - TAXABLE BONDS	(19,741)	0	0	0	(19,741)
895	REDEV OBLIG RETIREMENT - DEBT SERVICE	(1,598,891)	0	3,437,394	3,437,394 <sup>3</sup>	(1,598,891)
896	REDEV OBLIG RETIREMENT - HOUSING	179,592	0	0	(179,592)	0
<b>TOTAL RDA SUCCESSOR FUNDS</b>		<b>889,517</b>	<b>3,791,581</b>	<b>3,672,100</b>	<b>0</b>	<b>1,008,998</b>
<b>TOTAL ALL FUNDS</b>		<b>135,346,945</b>	<b>188,754,178</b>	<b>192,357,782</b>	<b>0</b>	<b>131,743,341</b>
<b>TOTAL ALL FUNDS June 30, 2017</b>			<b>0</b>	<b>0</b>		<b>131,743,341</b>
Net Pension Liability as of 6/30/16						(93,483,717)
OPEB Liability as of 6/30/16						(14,215,630)
<b>ALL FUNDS NET OF PENSION &amp; RETIREE MEDICAL LIABILITIES **</b>						<b>24,043,994</b>

BUDGET SUMMARY

**City of Davis - Deposits as of July 1, 2017**

The following is a summary of funds held in deposit. These are designated balances, so their value is not included in the Fund Balance worksheet. There are four categories of deposits:

- 1.) Pass-Through Deposits - funds collected by the City of Davis on behalf of another agency and forwarded on to them.
- 2.) Refundable Deposits - funds collected and held for the purposes of loss recovery. These are refundable at the contract ending if they are not used for loss recovery.
- 3.) Designated Use Deposits - funds, most often donations, earmarked for a specific purpose. These funds can only be used for the purpose the funds were intended.
- 4.) Developer Contributions for Designated Use - funds collected from developers for specific purposes, typically outlined in the context of development agreements. These funds can only be used for the purpose in which they were collected.

	<b>Deposit Balance</b>	<b>FY 2017/18</b>	
<b>Deposit Description</b>	<b>As of June 30, 2017</b>	<b>Expenditures</b>	<b>Restrictions/Notes</b>

***Pass-Thru Deposits - Payable to Other Agencies***

School Facility Fees	-	-	Collected at permit and paid to school district
State Bldg Standards	3,825.00	-	Collected at permit and paid to State Dept of Conservation
Strong Motion Fees	68.86	-	Collected at permit and paid to school district
Yolobus Ticket Sales	3,767.28	-	Collected at ticket sale and paid to Yolobus
RT Ticket Sales	983.50	-	Collected at ticket sale and paid to Sac Regional Transit
Unitrans Ticket Sales	1,656.00	-	Collected at ticket sale and paid to Unitrans
Parking - County Share	(38,404.89)	-	Collected at citation payment and paid to Yolo County
Parking - State Share	(11,476.55)	-	Collected at citation payment and paid to State of California
DMV Collection Fee	(5,085.00)	-	Collection fee DMV hold.
<b>Total Deposits Payable to Other Agencies</b>	<b>(44,665.80)</b>	<b>-</b>	

***Refundable Deposits***

Hopper the Frog	50.00	-	Deposit when the Frog is loaned out.
Building Completion Deposits	33,141.00	-	Collected at temporary occupancy
Developer Completion Deposit	30,206.00	-	Collected from Community Development - Planning. Refundable once public improvements completed.
Varsity Pumpouse Deposit	10,000.00	-	Mishka's ground lease agreement \$10,000. Refundable once public improvements completed.
Historic City Hall Lease	11,768.75	-	Rent deposit Historic City Hall
Pacifico Security Deposit	11,805.72	-	Security deposits from tenants
GAMAT Security Deposit	14,200.00	-	Security deposits from tenants
Substation	675.00	-	Deposit from DDBA for substation
Key deposit Bike lockers	82.85	-	Refundable deposit
Community Gardens	8,688.50	-	Refundable deposit - Collected from RecTrac
Rec Trac Deposits	45,346.23	-	Refundable deposits - Collected from RecTrac
Other	50,000.00	-	Mace Ranch CFD refunding bond. Must be held until Mace Ranch CFD completed.
<b>Total Refundable Deposits</b>	<b>215,964.05</b>	<b>-</b>	

***Designated Use Deposits***

Planning Deposits	-	-	Planning - work in progress. To be used for project paid Planning expenses.
Community Service Deposits	187,853.75	-	Parks - work in progress. To be used for project paid Park expenses.
Public Works Deposits	-	-	Public Works - work in progress. To be used for project paid Public Works expenses.
Police - Youth Intervention	1,135.46	-	Expended as needed per PD. To be used for Youth Intervention programs.
Alternative Recreation	-	-	Donations - transferring to Sac Regional Comm Foundation. To be used for Alternative Recreation programs.
Child Care Support	-	-	Donations. To be used for children's programs.
Sister City - Qufu, China	207.00	-	Sister city donation for sister city activity.
Sister City - Rutillio Grande	184.00	-	Sister city donation for sister city activity.
Sister City - Uman, Ukraine	415.00	-	Sister city donation for sister city activity.
Sister City - Wuxi, China	3,542.93	-	Sister city donation for sister city activity.
Sister City - Sangju, Korea	15,930.19	-	Sister city donation for sister city activity.
Senior Service	6.00	-	Donations - transferring to Sac Regional Comm Foundation. To be used for Senior programs.
Teen/Youth	18.00	-	Donations - transferring to Sac Regional Comm Foundation. To be used for Teen/Youth programs.

BUDGET SUMMARY

City of Davis - Deposits as of July 1, 2017

Deposit Description	Deposit Balance As of June 30, 2017	FY 2017/18 Expenditures	Restrictions/Notes
Open Space	106.00	-	Donation on utility bills for Open Space programs
Youth Police Academy	3,944.40	-	Donations for Youth Police Academy
Recreation	110.30	-	Donations - transferring to Sac Regional Comm Foundation for recreation programs.
Fire Prevention	400.00	-	Donations for Fire Prevention programs.
General Plan Update	139,522.52	(100,000.00)	Collected with building permits for long range plans, GP update.
Community Service Gift Certificates	620.00	-	Revenue is not recognized until gift certificates are used
EOD Program	8,302.22	-	Contributions from Davis and other agencies held for joint spending in future year. Bomb Squad. Decisions made by West Sac, Davis, Woodland.
Frankel Amenity	5,000.00	-	For use if needed for repairs, vandalism etc. on Frankel Amenity in Arroyo Park
Care Trak - PD	5,808.70	-	Donations for missing person locator program
Employee Awards Program	301.87	-	Donations for employee awards program
Police Department Donations	2,189.13	-	Donations for COPPS, bike and volunteer programs
K-9 Unit Donations	685.80	-	Donations for K-9 Unit
Amgen Donations	2,012.00	-	Donations made for past Amgen events. To be used for Centennial events.
Downtown Plaza Maintenance	8,728.95	-	Billed thru leases to Aggie Enterprises and Baskin Robbins for E St Plaza maintenance
Tree Preservation	78,133.21	-	From Tree Program (see city arborist); Money collect in Rec Trac for maintenance and tree removal.
Booking Fee Recovery	-	-	Fees from the State to reimburse Cities for cost paid in County booking fees. Used by Police Dept for one-time expenses
Williams Trust Sr Center	39,161.56	-	Health & Fitness related Equipment for Senior Center
Pehlke Memorial Fund	5,352.00	-	Donation from Pehlke Family for use of Senior Walking program
Cooper Industry Settlement	10,000.00	-	Cooper settlement Lewis Cleaner; The settlement is to be use for the City's eventual settlement or judgment payment. Must hold until case settled.
PD Unclaimed Funds	187.66	-	Unclaimed money given to the Police Department, for one-time uses approved by City Council.
Other	-	-	Donation from Sunrise Rotary for use for anything in Fire Department.
<b>Total Designated Use Deposits</b>	<b>519,858.65</b>	<b>(100,000.00)</b>	

**Developer Contributions for Designated Use**

Cannery Community Enhancement - Communitywide	250,000.00	-	For anything that enhances community
Verona Community Enhancement Fund	488,861.83	(488,861.83)	Committed to Parks Project
Cannery Community Enhancement Fund	20,667.01	-	For anything that enhances community
Cannery Community Enhancement Fund - Parks	699,840.00	-	For anything that parks related that enhances community
Cannery Community Enhancement-Traffic	879,507.00	(879,507.00)	Community Enhancement Funds-Traffic
Cannery-Covell Corridor	826,500.00	(826,500.00)	Engineering and design for the grade separated crossing on Covell corridor anticipated between J and Street and improvements to H/F Street tunnel and corridor enhancements. See Cannery Development Agreement
Greywater Conservation	44,625.00	-	Collected with bldg. permit fees on Wildhorse S/D for use in future projects related to use of greywater for irrigation. This project must start in Wildhorse
Civic Arts	-	-	Davis Poetry Book \$560 and New Home donated 75,000 to the Arts. Funds must be used for civic arts.
Target-Traffic Improvements	428,529.00	-	Public Works to use for traffic on 2nd Street
Greywater Conservation	600.00	-	Pd 4/18/96 by Northstar Partners for greywater conservation.
CIP/Pole Line Corridor Plan	18,234.22	-	Developer Reimbursement revenue was deferred to this account, as work is to be done in a future year (related to the development of the Wildhorse subdivision).
Capital Outlay Deposits	113,379.43	-	\$99,973 paid by Wildhorse for Firing Range alternatives, \$3,600 Southfield Park Fence; \$2,805.85 Habitat for Humanity; \$2,000 Twin Pines Deposit; \$5,000 Drummond Ave Curb & Gutter
<b>Total Developer Contributions for Designated Use</b>	<b>3,770,743.49</b>	<b>(2,194,868.83)</b>	

**Grand Total All Deposits** **4,461,900.39** **(2,294,868.83)**

## **REVENUE & EXPENDITURES**

The following section of the budget presents summary schedules of revenues and expenditures for all funds. The information is shown for the 2017-18 budget year, the adopted budget for fiscal year 2016-17, and actual figures for fiscal years 2014-15 and 2015-16.

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. 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.



BUDGET SUMMARY

ADOPTED BUDGET 2017-2018  
SUMMARY OF REVENUES BY FUND

FUND NO	TITLE	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ADOPTED	2017-18 ADOPTED
001	GENERAL FUND	51,511,517	59,028,263	54,453,352	60,638,410
	<b>TOTAL GENERAL FUND</b>	<b>51,511,517</b>	<b>59,028,263</b>	<b>54,453,352</b>	<b>60,638,410</b>
<b>SPECIAL REVENUE FUNDS</b>					
007	UNALLOC INVESTMENT ERNGS	8,545	35,817	109,061	109,061
109	GAS TAX 2105	1,081,780	775,297	576,796	676,398
110	GAS TAX 2106	261,184	239,012	208,673	246,200
111	GAS TAX 2107	506,590	366,067	579,110	513,116
112	GAS TAX 2107.5	7,507	7,513	7,500	7,500
115	TDA NON-TRANSIT USE	2,010,502	777,806	778,741	472,112
135	OPEN SPACE FUND	671,435	661,011	681,600	709,166
140	PARKS MAINTENANCE TAX	1,360,155	1,368,283	1,393,655	1,401,323
150	CABLE TV	618,016	566,317	870,861	580,681
151	CABLE TV-CAPITAL FUND	111,129	164,477	155,590	114,150
155	PUBLIC SAFETY	3,009,446	3,151,343	3,147,073	3,276,532
160	HOUSING IN-LIEU	388,801	214,871	390,456	396,456
161	FEDERAL HOUSING GRANTS	542,596	260,726	401,496	366,282
162	STATE HOUSING GRANTS	2,451	3,249	720	3,530
165	MUNICIPAL ARTS	6,662	3,936	10,060	10,272
170	CHILD CARE	5,067,246	160,516	-	-
190	AGRICULTURE LAND ACQUISITION	779	1,379	720	2,950
195	BUILDING FEES & PERMITS	1,796,865	2,273,070	2,316,236	2,533,457
200	CONSTRUCTION TAX	593,608	1,179,035	1,000,240	1,313,000
205	SUBDIVISION IN-LIEU PARK FEES	67,075	160,126	840	5,980
208	IN-LIEU OF PARKING PAYMENTS	843	1,566	12,720	3,350
209	PARKING REVENUE FUND	93,515	95,708	82,080	98,460
210	FEDERAL/STATE HIGHWAY GRANTS	791,389	65,015	5,544,729	6,427,029
215	HUD/CDBG	813,230	297,903	703,752	703,752
216	OPERATIONAL GRANTS FUND	858,092	982,477	426,436	271,312
217	ECONOMIC STIMULUS GRANTS	-	-	-	-
	<b>TOTAL SPECIAL REVENUE FUNDS</b>	<b>20,669,441</b>	<b>13,812,520</b>	<b>19,399,145</b>	<b>20,242,069</b>
<b>DEBT SERVICE/SPECIAL ASSMT FUNDS</b>					
337	PUBLIC FACIL FINANCING AUTHORITY	1,080,321	1,087,576	1,081,455	1,102,455
338	MACE RANCH MELLO ROOS BOND	1,445,691	1,459,380	1,457,304	1,464,404
339	ABAG CERTIFICATE OF PARTICIPATN	702	382	600	800
340	CANNERY CFD	-	9,868,655	-	569,000
353	OXFORD CIRCLE ASSMT DIST	-	-	-	-
358	UNIV RESEARCH PARK ASSMT DIST	91	169	120	360
359	UNIV RESEARCH PARK RESERVE FUND	188,240	194,323	193,639	195,239
361	PARKING ASSMT DIST #3 REDEMPTION	208	386	120	820
362	PARKING ASSMT DIST #3 RESERVE FUND	27	50	-	100
363	DAVIS PUBLIC FACILITIES	215	400	180	850
	<b>TOTAL DEBT SVC/SPEC ASSMT FNDS</b>	<b>2,715,495</b>	<b>12,611,321</b>	<b>2,733,418</b>	<b>3,334,028</b>
<b>CAPITAL PROJECT FUNDS</b>					
456	DAVIS RESEARCH PARK ASSESMNT DIST	1,445	2,686	1,200	5,760
460	ARLINGTON BLVD BENEFIT AREA	691	1,284	600	2,750
465	CAPITAL GRANTS FUND	1,292,614	324,819	600	241,500
468	DAVIS LAND ACQUISITION FUND	2,859	5,312	2,520	11,400
470	MELLO-ROOS COMM FAC DISTRICT	400	743	360	1,590
475	DEVELOPMENT DEFERRED IMPROV	1,219,354	1,830,331	2,087,800	-
476	DOWNTOWN AREA CAP REVITALIZATION	10,477	-	-	-
480	DEVELOPMENT DEFERRED IMPROV	-	-	-	123,060
481	DEVELOPMENT DEFER IMPR-GENERAL FACILIT	-	-	-	40,000

BUDGET SUMMARY

ADOPTED BUDGET 2017-2018  
SUMMARY OF REVENUES BY FUND

FUND NO	TITLE	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ADOPTED	2017-18 ADOPTED
482	DEVELOPMENT DEFER IMPR-OPEN SPACE	-	-	-	120,000
483	DEVELOPMENT DEFER IMPR-PARKS	-	-	-	50,000
484	DEVELOPMENT DEFER IMPR-PUBLIC SAFETY	-	-	-	225,000
485	DEVELOPMENT DEFER IMPR-ROADWAY	-	-	-	1,350,000
<b>TOTAL CAPITAL PROJECT FUNDS</b>		<b>2,527,840</b>	<b>2,165,175</b>	<b>2,093,080</b>	<b>2,171,060</b>
<b>TRUST AND AGENCY FUNDS</b>					
715	HISTORICAL	-	-	12	-
716	DAVISVILLE BOOK	539	262	-	15
717	BRINLEY/HATTIE WEBER FUND	1,270	13	-	28
<b>TOTAL TRUST AND AGENCY FUNDS</b>		<b>1,809</b>	<b>275</b>	<b>12</b>	<b>43</b>
<b>ENTERPRISE FUNDS</b>					
570	PUBLIC TRANSIT	2,801,678	2,813,693	2,890,513	3,213,188
571	TRANSPORTATION NON-TDA	3,495,909	457,685	2,860,000	4,000,000
511	WATER - MAINT & OPERATION	11,856,545	14,528,668	13,804,038	16,373,092
512	WATER - CAP REPLCMNT RESRV	10,100,468	11,913,395	9,788,586	1,448,478
513	WATER - CAPITAL EXPAN RESRV	-	-	1,500,000	1,200,000
520	SANITATION FUND	10,637,472	10,831,797	11,326,745	11,566,385
531	SEWER - MAINT & OPERATION	14,662,408	14,393,203	14,877,969	13,854,509
532	SEWER - CAP REPLCMNT RESRV	95,343	20,174,967	31,093,240	13,576,504
533	SEWER - CAPITAL EXPAN RESRV	8,600	-	861,000	425,000
541	STORM SWR/DRN - MAINT & OPERATION	1,153,506	1,159,304	1,194,446	1,233,688
542	STORM SWR/DRN - CAP REPLCMNT RESRV	714	799	480	1,700
543	STORM SWR/DRN - CAP EXPAN RESRV	4,629	8,374	29,200	37,950
544	STORM SWR/DRN - QUALITY	623,386	618,479	677,520	634,756
<b>TOTAL ENTERPRISE FUNDS</b>		<b>55,440,658</b>	<b>76,900,364</b>	<b>90,903,737</b>	<b>67,565,250</b>
<b>INTERNAL SERVICE FUNDS</b>					
020	EMPLOYEE BENEFITS FUND	3,240,593	3,099,489	3,341,331	3,341,331
620	GENERAL SERVICES	255,206	275,399	320,589	352,348
621	FLEET REPLACEMENT	1,224,865	1,454,925	1,390,139	1,640,602
622	FLEET SERVICES	1,482,001	1,471,746	1,601,200	1,647,634
623	IS REPLACEMENT	463,759	599,342	613,796	655,400
624	IS SERVICES	1,994,635	2,148,338	2,138,632	2,512,824
625	BUILDING MAINTENANCE	1,611,328	1,712,281	1,787,618	1,483,893
626	FACILITY MAINTENANCE	953,283	1,003,875	3,396,921	3,339,976
628	EQUIPMENT MAINTENANCE	255,282	262,567	320,457	341,187
629	DUPLICATING/POSTAL SERVICES	156,897	164,334	221,375	217,093
630	CITY SELF-INSURANCE	13,908,582	14,138,778	14,550,606	15,479,449
<b>TOTAL INTERNAL SERVICE FUNDS</b>		<b>25,546,431</b>	<b>26,331,074</b>	<b>29,682,664</b>	<b>31,011,737</b>
<b>TOTAL CITY FUNDS</b>		<b>158,413,191</b>	<b>190,848,992</b>	<b>199,265,408</b>	<b>184,962,597</b>
<b>DAVIS RDA SUCCESSOR AGENCY</b>					
891	RDA RETIREMENT OBLIGATION FUND	3,304,946	3,768,534	3,681,497	3,791,581
892	RDA RETIREMENT OBLIGATION - CAP PROJ	-	-	-	-
893	RDA RETIREMENT OBLIGATION - TE BOND	-	-	-	-
895	RDA RETIREMENT OBLIGATION - DEBT SVC	343	2,404	-	-
896	RDA RETIREMENT OBLIGATION - HOUSING	-	-	-	-
<b>TOTAL RDA RETIREMENT OBLIGATION FUND</b>		<b>3,305,289</b>	<b>3,770,938</b>	<b>3,681,497</b>	<b>3,791,581</b>
<b>TOTAL ALL FUNDS</b>		<b>161,718,480</b>	<b>194,619,930</b>	<b>202,946,905</b>	<b>188,754,178</b>

BUDGET SUMMARY

ADOPTED BUDGET 2017-2018  
SUMMARY OF EXPENDITURES BY FUND

FUND NO	TITLE	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ADOPTED	2017-18 ADOPTED
001	GENERAL FUND	45,555,013	54,134,797	62,076,286	63,965,402
	<b>TOTAL GENERAL FUND</b>	<b>45,555,013</b>	<b>54,134,797</b>	<b>62,076,286</b>	<b>63,965,402</b>
<b>SPECIAL REVENUE FUNDS</b>					
007	UNALLOC INVESTMENT ERNGS	8,545	35,818	109,061	109,061
109	GAS TAX 2105	1,027,003	1,249,501	945,551	911,799
110	GAS TAX 2106	293,432	294,307	301,423	305,053
111	GAS TAX 2107	514,351	557,077	530,740	440,485
112	GAS TAX 2107.5	8,002	6,920	7,508	9,053
115	TDA NON-TRANSIT USE	890,266	571,752	949,382	501,148
135	OPEN SPACE FUND	340,071	238,436	256,916	261,192
140	PARKS MAINTENANCE TAX	1,360,149	1,355,000	1,356,126	1,452,842
150	CABLE TV	538,499	625,325	934,571	907,590
151	CABLE TV CAPITAL	103,820	94,741	113,278	132,271
155	PUBLIC SAFETY	2,984,048	3,186,022	3,147,073	3,273,509
160	HOUSING IN-LIEU	308,167	304,681	498,370	447,050
161	FEDERAL HOUSING GRANTS	507,331	311,665	401,016	366,841
162	STATE HOUSING GRANTS	0	(276)	0	0
165	MUNICIPAL ARTS	11,775	5,950	20,274	19,908
170	CHILD CARE	5,066,634	84,398	0	73,282
190	AGRICULTURE LAND ACQUISITION	1,019	25,237	13,029	53,700
195	BUILDING FEES/PERMITS	1,788,319	1,945,803	2,230,952	2,407,396
200	CONSTRUCTION TAX	411,920	384,626	1,889,857	1,831,670
205	SUBDIVISION IN-LIEU PARK FEES	0	(17,455)	50748	492
209	PARKING REVENUE FUND	38,444	81,260	89,548	61,004
210	FEDERAL/STATE HIGHWAY GRANTS	440,315	121,435	5,590,646	3,049,522
215	HUD/CDBG	740,409	402,533	703,752	515,896
216	OPERATIONAL GRANTS FUND	957,985	1,407,777	426,376	271,252
217	ECONOMIC STIMULUS GRANTS	0	0	0	0
	<b>TOTAL SPECIAL REVENUE FUNDS</b>	<b>18,340,504</b>	<b>13,272,533</b>	<b>20,566,197</b>	<b>17,402,016</b>
<b>DEBT SERVICE/SPECIAL ASSMT FUNDS</b>					
337	PUBLIC FACIL FINANCING AUTHORITY	1,029,792	1,020,166	1,542,767	1,541,067
338	MACE RANCH MELLO ROOS BOND	1,599,691	1,593,995	1,611,488	1,534,964
339	ABAG CERTIFICATE OF PARTICIPATION	0	384,504	0	0
340	CANNERY CFD	0	8535633	446,488	441,988
353	OXFORD CIRCLE ASSMT DIST	0	0	49,674	-
358	UNIV RESEARCH PARK ASSMT DIST	182,362	183,402	189,320	183,920
361	PARKING ASSMT DIST #3	0	0	113,600	-
	<b>TOTAL DEBT SVC/SPEC ASSMT FNDS</b>	<b>2,811,845</b>	<b>11,717,700</b>	<b>3,953,337</b>	<b>3,701,939</b>
<b>CAPITAL PROJECT FUNDS</b>					
465	CAPITAL GRANTS FUND	989,831	294,079	0	240,000
475	DEVELOPMENT DEFERRED IMPROV	2,808,422	2,586,167	4,743,818	-
476	DOWNTOWN AREA CAPITAL REVITALIZATION	0	4863769	0	-
480	DEVELOPMENT DEFERRED IMPROV	0	0	0	95,607
481	DEVELOPMENT DEFER IMPR-GENERAL FACILIT	0	0	0	420,574
482	DEVELOPMENT DEFER IMPR-OPEN SPACE	0	0	0	38,657
483	DEVELOPMENT DEFER IMPR-PARKS	0	0	0	207,078
484	DEVELOPMENT DEFER IMPR-PUBLIC SAFETY	0	0	0	97,500
485	DEVELOPMENT DEFER IMPR-ROADWAY	0	0	0	4,110,688
	<b>TOTAL CAPITAL PROJECT FUNDS</b>	<b>3,798,253</b>	<b>7,744,015</b>	<b>4,743,818</b>	<b>5,210,104</b>

BUDGET SUMMARY

ADOPTED BUDGET 2017-2018  
SUMMARY OF EXPENDITURES BY FUND

FUND NO	TITLE	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ADOPTED	2017-18 ADOPTED
<b>TRUST AND AGENCY FUNDS</b>					
715	HISTORICAL	6,605	0	0	0
716	DAVISVILLE BOOK	0	0	0	0
717	BRINLEY/HATTIE WEBER FUND	0	0	0	0
<b>TOTAL TRUST AND AGENCY FUNDS</b>		<b>6,605</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>ENTERPRISE FUNDS</b>					
570	PUBLIC TRANSPORTATION	2,755,733	3,113,106	2,958,795	3,213,188
571	TRANSPORTATION NON TDA	3,495,823	457,685	2,860,000	4,000,000
511	WATER - MAINT & OPERATION	11,087,433	14,982,228	12,631,722	16,635,037
512	WATER - CAP REPLCMNT RESRV	26,552,297	10,804,265	9,351,480	2,396,502
513	WATER - CAPITAL EXPAN RESRV	(61,436)	(660,496)	173,369	170,137
520	SANITATION FUND	10,363,186	11,002,595	11,346,893	13,096,025
531	SEWER - MAINT & OPERATION	15,594,571	13,376,303	14,778,890	13,638,933
532	SEWER - CAP REPLCMNT RESRV	9,215,365	15,113,407	29,202,985	13,004,131
533	SEWER - CAPITAL EXPAN RESRV	334,792	154,846	1,385	2,845
541	STORM SWR/DRN - MAINT & OPER	892,099	1,030,898	1,201,569	1,248,568
542	STORM SWR/DRN - CAP REPL RESRV	74,774	88,022	-93,001	194,522
543	STORM SWR/DRN - CAP EXPN RSRV	41,083	62,251	268,375	65,222
544	STORM SWR/DRN - QUALITY	688,642	717,945	892,574	886,590
<b>TOTAL ENTERPRISE FUNDS</b>		<b>81,034,362</b>	<b>70,243,055</b>	<b>85,575,036</b>	<b>68,551,700</b>
<b>INTERNAL SERVICE FUNDS</b>					
020	EMPLOYEE BENEFITS FUND	2,902,811	2,679,648	3,030,000	3,030,000
620	GENERAL SERVICES	228,395	269,765	245,059	313,581
621	EQUIPMENT REPLACEMENT	1,114,291	1,058,245	2,230,005	1,477,676
622	FLEET SERVICES FUND	1,462,988	1,413,584	1,704,784	1,743,399
623	IS REPLACEMENT FUND	362,922	223,360	595,000	595,000
624	IS SERVICES FUND	1,807,628	1,848,399	2,301,717	2,362,688
625	BUILDING MAINTENANCE	1,575,805	1,695,669	1,502,189	1,932,847
626	FACILITY REPLACEMENT	654,037	353,038	2,976,568	2,391,639
628	NON-VEHICULAR REPLACEMENT FUND	81,499	190,090	22,200	195,490
629	DUPLICATING & POSTAL SERVICES	172,333	130,394	195,639	150,387
630	CITY SELF-INSURANCE	13,187,952	14,053,148	15,239,182	15,661,814
<b>TOTAL INTERNAL SERVICE FUNDS</b>		<b>23,550,661</b>	<b>23,915,340</b>	<b>30,042,343</b>	<b>29,854,521</b>
<b>TOTAL CITY FUNDS</b>		<b>175,097,243</b>	<b>181,027,440</b>	<b>206,957,017</b>	<b>188,685,682</b>
<b>DAVIS RDA SUCCESSOR AGENCY</b>					
891	RDA RETIREMENT OBLIGATION FUND	3,692,114	3,777,797	3,716,196	3,492,508
892	RDA RETIREMENT OBLIGATION -CAPITAL PROJ	0	-	0	0
893	RDA RETIREMENT OBLIGATION - TE BONDS	0	0	0	0
894	RDA RETIREMENT OBLIGATION - TAX BONDS	0	0	0	0
895	RDA RETIREMENT OBLIGATION - DEBT SVC	-	(25,196)	0	0
896	RDA RETIREMENT OBLIGATION - HOUSING	0	0	0	179,592
<b>TOTAL RDA RETIREMENT OBLIGATION FUNDS</b>		<b>3,692,114</b>	<b>3,752,601</b>	<b>3,716,196</b>	<b>3,672,100</b>
<b>TOTAL ALL FUNDS</b>		<b>178,789,357</b>	<b>184,780,041</b>	<b>210,673,213</b>	<b>192,357,782</b>