



CITY OF SANTA BARBARA

COUNCIL AGENDA REPORT

AGENDA DATE: March 29, 2016

TO: Mayor and Council members

FROM: Accounting Division, Finance Department

SUBJECT: Fiscal Year 2016 Interim Financial Statements For The Seven Months Ended January 31, 2016

RECOMMENDATION:

That Council accept the Fiscal Year 2016 Interim Financial Statements for the Seven Months Ended January 31, 2016.

DISCUSSION:

The interim financial statements for the seven months ended January 31, 2016 (58.3% of the fiscal year) are attached. The interim financial statements include budgetary activity in comparison to actual activity for the General Fund, Enterprise Funds, Internal Service Funds, and select Special Revenue Funds.

ATTACHMENT: Interim Financial Statements for the Seven Months Ended January 31, 2016

PREPARED BY: Jennifer Tomaszewski, Accounting Manager

SUBMITTED BY: Robert Samario, Finance Director

APPROVED BY: City Administrator's Office

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenditures
Summary by Fund
For the Seven Months Ended January 31, 2016 (58.3% of Fiscal Year)

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>Remaining Balance</u>	<u>Percent of Budget</u>
GENERAL FUND					
Revenue	124,763,159	67,957,163	-	56,805,996	54.5%
Expenditures	<u>125,876,852</u>	<u>69,808,978</u>	<u>3,224,758</u>	52,843,116	58.0%
<i>Addition to / (use of) reserves</i>	<u>(1,113,693)</u>	<u>(1,851,815)</u>	<u>(3,224,758)</u>		
SOLID WASTE FUND					
Revenue	20,952,792	12,131,436	-	8,821,356	57.9%
Expenditures	<u>20,999,104</u>	<u>11,760,704</u>	<u>191,314</u>	9,047,086	56.9%
<i>Addition to / (use of) reserves</i>	<u>(46,312)</u>	<u>370,732</u>	<u>(191,314)</u>		
WATER OPERATING FUND					
Revenue	45,448,662	26,568,617	-	18,880,045	58.5%
Expenditures	<u>52,607,764</u>	<u>28,241,286</u>	<u>2,097,511</u>	22,268,968	57.7%
<i>Addition to / (use of) reserves</i>	<u>(7,159,102)</u>	<u>(1,672,668)</u>	<u>(2,097,511)</u>		
WASTEWATER OPERATING FUND					
Revenue	18,580,927	10,904,885	-	7,676,042	58.7%
Expenditures	<u>21,183,782</u>	<u>10,855,843</u>	<u>1,491,332</u>	8,836,607	58.3%
<i>Addition to / (use of) reserves</i>	<u>(2,602,855)</u>	<u>49,042</u>	<u>(1,491,332)</u>		
DOWNTOWN PARKING					
Revenue	8,383,944	4,966,217	-	3,417,727	59.2%
Expenditures	<u>8,894,872</u>	<u>4,928,927</u>	<u>352,696</u>	3,613,249	59.4%
<i>Addition to / (use of) reserves</i>	<u>(510,928)</u>	<u>37,291</u>	<u>(352,696)</u>		
AIRPORT OPERATING FUND					
Revenue	16,338,411	9,351,482	-	6,986,929	57.2%
Expenditures	<u>17,726,517</u>	<u>9,223,543</u>	<u>1,285,237</u>	7,217,737	59.3%
<i>Addition to / (use of) reserves</i>	<u>(1,388,106)</u>	<u>127,939</u>	<u>(1,285,237)</u>		
GOLF COURSE FUND					
Revenue	2,266,957	1,121,339	-	1,145,618	49.5%
Expenditures	<u>2,329,493</u>	<u>1,334,260</u>	<u>2,823</u>	992,410	57.4%
<i>Addition to / (use of) reserves</i>	<u>(62,536)</u>	<u>(212,920)</u>	<u>(2,823)</u>		
INTRA-CITY SERVICE FUND					
Revenue	7,284,170	4,270,191	-	3,013,978	58.6%
Expenditures	<u>7,298,574</u>	<u>4,017,398</u>	<u>384,438</u>	2,896,738	60.3%
<i>Addition to / (use of) reserves</i>	<u>(14,404)</u>	<u>252,794</u>	<u>(384,438)</u>		

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenditures
Summary by Fund
For the Seven Months Ended January 31, 2016 (58.3% of Fiscal Year)

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>Remaining Balance</u>	<u>Percent of Budget</u>
FLEET REPLACEMENT FUND					
Revenue	3,245,667	2,002,851	-	1,242,816	61.7%
Expenditures	<u>6,598,649</u>	<u>1,794,564</u>	<u>862,448</u>	3,941,637	40.3%
<i>Addition to / (use of) reserves</i>	<u>(3,352,982)</u>	<u>208,287</u>	<u>(862,448)</u>		
FLEET MAINTENANCE FUND					
Revenue	2,722,761	1,599,071	-	1,123,690	58.7%
Expenditures	<u>2,850,287</u>	<u>1,600,097</u>	<u>221,218</u>	1,028,973	63.9%
<i>Addition to / (use of) reserves</i>	<u>(127,526)</u>	<u>(1,026)</u>	<u>(221,218)</u>		
SELF INSURANCE TRUST FUND					
Revenue	7,068,083	4,220,970	-	2,847,113	59.7%
Expenditures	<u>6,935,527</u>	<u>3,488,304</u>	<u>114,325</u>	3,332,898	51.9%
<i>Addition to / (use of) reserves</i>	<u>132,556</u>	<u>732,666</u>	<u>(114,325)</u>		
INFORMATION SYSTEMS ICS FUND					
Revenue	3,204,557	1,869,594	-	1,334,963	58.3%
Expenditures	<u>3,682,136</u>	<u>2,104,952</u>	<u>117,724</u>	1,459,459	60.4%
<i>Addition to / (use of) reserves</i>	<u>(477,579)</u>	<u>(235,358)</u>	<u>(117,724)</u>		
WATERFRONT FUND					
Revenue	13,458,598	8,776,663	-	4,681,935	65.2%
Expenditures	<u>14,233,529</u>	<u>7,839,497</u>	<u>599,734</u>	5,794,297	59.3%
<i>Addition to / (use of) reserves</i>	<u>(774,931)</u>	<u>937,165</u>	<u>(599,734)</u>		
TOTAL FOR ALL FUNDS					
Revenue	273,718,688	155,740,481	-	117,978,207	56.9%
Expenditures	<u>291,217,087</u>	<u>156,998,352</u>	<u>10,945,558</u>	123,273,176	57.7%
<i>Addition to / (use of) reserves</i>	<u>(17,498,399)</u>	<u>(1,257,872)</u>	<u>(10,945,558)</u>		

*** It is City policy to adopt a balanced budget. In most cases, encumbrance balances exist at year-end. These encumbrance balances are obligations of each fund and must be reported at the beginning of each fiscal year. In addition, a corresponding appropriations entry must be made in order to accommodate the 'carried-over' encumbrance amount. Most differences between budgeted annual revenues and expenses are due to these encumbrance carryovers.*

CITY OF SANTA BARBARA
General Fund
Interim Statement of Budgeted and Actual Revenues
For the Seven Months Ended January 31, 2016 (58.3% of Fiscal Year)

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Remaining Balance</u>	<u>Percent Received</u>	<u>Previous YTD</u>
TAXES					
Sales and Use	23,367,961	10,403,596	12,964,365	44.5%	12,321,471
Property Taxes	28,742,300	15,686,488	13,055,812	54.6%	14,673,340
Utility Users Tax	7,219,700	4,140,991	3,078,709	57.4%	4,161,366
Transient Occupancy Tax	19,707,100	11,926,218	7,780,882	60.5%	11,883,560
Business License	2,624,400	1,507,550	1,116,850	57.4%	1,539,269
Real Property Transfer Tax	659,100	437,965	221,135	66.4%	317,743
<i>Total</i>	<u>82,320,561</u>	<u>44,102,808</u>	<u>38,217,753</u>	53.6%	<u>44,896,749</u>
LICENSES & PERMITS					
Licenses & Permits	219,700	86,341	133,359	39.3%	108,330
<i>Total</i>	<u>219,700</u>	<u>86,341</u>	<u>133,359</u>	39.3%	<u>108,330</u>
FINES & FORFEITURES					
Parking Violations	2,701,987	1,193,470	1,508,517	44.2%	1,532,127
Library Fines	89,500	36,508	52,992	40.8%	57,545
Municipal Court Fines	100,000	39,375	60,625	39.4%	32,947
Other Fines & Forfeitures	310,000	197,383	112,617	63.7%	204,150
<i>Total</i>	<u>3,201,487</u>	<u>1,466,736</u>	<u>1,734,751</u>	45.8%	<u>1,826,769</u>
USE OF MONEY & PROPERTY					
Investment Income	633,743	312,878	320,865	49.4%	320,688
Rents & Concessions	419,316	227,504	191,812	54.3%	223,878
<i>Total</i>	<u>1,053,059</u>	<u>540,382</u>	<u>512,677</u>	51.3%	<u>544,566</u>
INTERGOVERNMENTAL					
Grants	260,568	127,473	133,095	48.9%	120,855
Vehicle License Fees	35,000	36,752	(1,752)	105.0%	38,585
Reimbursements	437,900	743,006	(305,106)	169.7%	160,622
<i>Total</i>	<u>733,468</u>	<u>907,231</u>	<u>(173,763)</u>	123.7%	<u>320,062</u>
FEES & SERVICE CHARGES					
Finance	961,454	562,212	399,242	58.5%	559,540
Community Development	4,817,843	3,088,044	1,729,799	64.1%	2,580,665
Recreation	3,189,480	2,006,485	1,182,995	62.9%	1,561,044
Public Safety	611,342	255,980	355,362	41.9%	302,987
Public Works	6,357,295	3,544,416	2,812,879	55.8%	3,396,004
Library	873,320	813,899	59,421	93.2%	381,962
Reimbursements	4,760,907	2,653,506	2,107,401	55.7%	2,833,595
<i>Total</i>	<u>21,571,641</u>	<u>12,924,541</u>	<u>8,647,100</u>	59.9%	<u>11,615,797</u>
OTHER REVENUES					
Miscellaneous	1,750,818	1,052,021	698,797	60.1%	1,121,435
Franchise Fees	3,219,400	1,861,491	1,357,909	57.8%	2,008,044
Indirect Allocations	7,180,832	4,194,685	2,986,147	58.4%	3,739,840
Operating Transfers-In	1,512,193	820,925	691,268	54.3%	605,255
Anticipated Year-End Variance	2,000,000	-	2,000,000	0.0%	-
<i>Total</i>	<u>15,663,243</u>	<u>7,929,123</u>	<u>7,734,120</u>	50.6%	<u>7,474,574</u>
TOTAL REVENUES	<u>124,763,159</u>	<u>67,957,163</u>	<u>56,805,996</u>	54.5%	<u>66,786,847</u>

CITY OF SANTA BARBARA
General Fund
Interim Statement of Appropriations, Expenditures and Encumbrances
For the Seven Months Ended January 31, 2016 (58.3% of Fiscal Year)

	Annual Budget	YTD Actual	Encum- brances	Remaining Balance	YTD Expended and Encumbered	Previous YTD
GENERAL GOVERNMENT						
<u>Mayor & City Council</u>						
MAYOR & CITY COUNCIL	803,842	469,111	7,541	327,189	59.3%	
ARTS AND COMMUNITY PROMOTIONS	2,638,967	1,919,257	712,177	7,534	99.7%	
<i>Total</i>	<u>3,442,809</u>	<u>2,388,368</u>	<u>719,718</u>	<u>334,723</u>	90.3%	<u>2,468,139</u>
<u>City Attorney</u>						
CITY ATTORNEY-ADMINISTRATION	542,814	382,000.69	45,873	114,940	78.8%	
CITY ATTORNEY-ADVISORY	1,023,883	502,743	-	521,140	49.1%	
CITY ATTORNEY-CIVIL LITIGATION	738,668	420,429	-	318,239	56.9%	
CITY ATTORNEY-CODE ENFORCEMENT	228,540	82,205	-	146,335	36.0%	
<i>Total</i>	<u>2,533,905</u>	<u>1,387,378</u>	<u>45,873</u>	<u>1,100,654</u>	56.6%	<u>1,319,733</u>
<u>Administration</u>						
CITY ADMINISTRATOR	1,606,155	869,094	22,530	714,530	55.5%	
CITY TV	590,939	332,144	26,557	232,238	60.7%	
<i>Total</i>	<u>2,197,094</u>	<u>1,201,238</u>	<u>49,087</u>	<u>946,768</u>	56.9%	<u>1,131,818</u>
<u>Administrative Services</u>						
ADMINISTRATION	384,471	167,956	8,402	208,114	45.9%	
CITY CLERK	545,235	295,860	12,547	236,827	56.6%	
ELECTIONS	301,479	156,525	89,579	55,375	81.6%	
HUMAN RESOURCES	1,537,040	786,797	28,610	721,634	53.1%	
EMPLOYEE DEVELOPMENT	49,447	17,135	3,850	28,462	42.4%	
<i>Total</i>	<u>2,817,672</u>	<u>1,424,274</u>	<u>142,987</u>	<u>1,250,411</u>	55.6%	<u>1,026,018</u>
<u>Finance</u>						
ADMINISTRATION	248,839	140,018	10,460	98,361	60.5%	
REVENUE & CASH MANAGEMENT	508,976	257,880	40,281	210,815	58.6%	
CASHIERING & COLLECTION	513,575	284,392	-	229,183	55.4%	
LICENSES & PERMITS	528,331	284,818	10,805	232,709	56.0%	
BUDGET MANAGEMENT	480,869	262,689	-	218,180	54.6%	
ACCOUNTING	873,398	440,513	19,522	413,362	52.7%	
PAYROLL	375,143	204,930	-	170,213	54.6%	
ACCOUNTS PAYABLE	281,116	147,019	-	134,097	52.3%	
CITY BILLING & CUSTOMER SERVICE	698,988	356,580	104,750	237,658	66.0%	
PURCHASING	727,260	399,706	1,813	325,741	55.2%	
CENTRAL WAREHOUSE	203,235	120,811	439	81,985	59.7%	
MAIL SERVICES	120,721	67,119	93	53,510	55.7%	
<i>Total</i>	<u>5,560,451</u>	<u>2,966,475</u>	<u>188,162</u>	<u>2,405,814</u>	56.7%	<u>2,748,844</u>
TOTAL GENERAL GOVERNMENT	<u>16,551,931</u>	<u>9,367,732</u>	<u>1,145,828</u>	<u>6,038,371</u>	63.5%	<u>8,694,552</u>

CITY OF SANTA BARBARA
General Fund
Interim Statement of Appropriations, Expenditures and Encumbrances
For the Seven Months Ended January 31, 2016 (58.3% of Fiscal Year)

	Annual Budget	YTD Actual	Encum- brances	Remaining Balance	YTD Expended and Encumbered	Previous YTD
PUBLIC SAFETY						
<u>Police</u>						
CHIEF'S STAFF	1,151,521	697,196	2,409	451,916	60.8%	
SUPPORT SERVICES	723,816	368,246	81,442	274,128	62.1%	
RECORDS BUREAU	1,497,490	828,056	13,458	655,977	56.2%	
ADMIN SERVICES	1,154,526	880,998	10,800	262,728	77.2%	
PROPERTY ROOM	229,172	102,826	189	126,158	45.0%	
TRAINING/RECRUITMENT	617,615	285,220	36,406	295,989	52.1%	
RANGE	1,487,388	846,481	53,340	587,568	60.5%	
COMMUNITY & MEDIA RELATIONS	854,936	436,326	-	418,610	51.0%	
INFORMATION TECHNOLOGY	1,337,136	883,598	34,545	418,993	68.7%	
INVESTIGATIVE DIVISION	5,119,083	2,553,456	8,256	2,557,371	50.0%	
CRIME LAB	169,633	76,706	-	92,927	45.2%	
PATROL DIVISION	16,015,045	9,103,155	87,224	6,824,666	57.4%	
TRAFFIC	1,429,012	632,369	550	796,093	44.3%	
SPECIAL EVENTS	884,414	778,131	200	106,084	88.0%	
TACTICAL PATROL FORCE	1,683,590	1,092,268	-	591,322	64.9%	
STREET SWEEPING ENFORCEMENT	360,574	206,147	-	154,427	57.2%	
NIGHT LIFE ENFORCEMENT	315,189	184,565	-	130,624	58.6%	
PARKING ENFORCEMENT	1,016,030	500,638	-	515,392	49.3%	
COMBINED COMMAND CENTER	2,741,873	1,373,193	-	1,368,680	50.1%	
ANIMAL CONTROL	754,588	371,785	6,782	376,021	50.2%	
<i>Total</i>	<u>39,542,631</u>	<u>22,201,357</u>	<u>335,599</u>	<u>17,005,675</u>	57.0%	<u>21,865,536</u>
<u>Fire</u>						
ADMINISTRATION	946,445	560,138	987	385,320	59.3%	
EMERGENCY SERVICES AND PUBLIC ED	317,867	181,223	-	136,644	57.0%	
PREVENTION	1,287,740	739,212	-	548,528	57.4%	
WILDLAND FIRE MITIGATION PROGRAM	209,358	110,982	3,308	95,069	54.6%	
OPERATIONS	19,394,663	12,032,364	50,181	7,312,118	62.3%	
TRAINING AND RECRUITMENT	722,633	395,581	-	327,052	54.7%	
ARFF	2,013,700	1,272,153	-	741,547	63.2%	
<i>Total</i>	<u>24,892,406</u>	<u>15,291,652</u>	<u>54,476</u>	<u>9,546,279</u>	61.6%	<u>13,630,353</u>
TOTAL PUBLIC SAFETY	<u>64,435,037</u>	<u>37,493,009</u>	<u>390,074</u>	<u>26,551,954</u>	58.8%	<u>35,495,889</u>
PUBLIC WORKS						
<u>Public Works</u>						
ADMINISTRATION	1,136,473	564,582	3,391	568,500	50.0%	
ENGINEERING SVCS	5,639,233	3,093,563	100,113	2,445,557	56.6%	
PUBLIC RT OF WAY MGMT	1,196,363	635,249	19,574	541,540	54.7%	
ENVIRONMENTAL PROGRAMS	571,383	161,955	200,551	208,877	63.4%	
<i>Total</i>	<u>8,543,452</u>	<u>4,455,349</u>	<u>323,631</u>	<u>3,764,473</u>	55.9%	<u>4,148,547</u>
TOTAL PUBLIC WORKS	<u>8,543,452</u>	<u>4,455,349</u>	<u>323,631</u>	<u>3,764,473</u>	55.9%	<u>4,148,547</u>

CITY OF SANTA BARBARA
General Fund
Interim Statement of Appropriations, Expenditures and Encumbrances
For the Seven Months Ended January 31, 2016 (58.3% of Fiscal Year)

	Annual Budget	YTD Actual	Encum- brances	Remaining Balance	YTD Expended and Encumbered	Previous YTD
COMMUNITY SERVICES						
<u>Parks & Recreation</u>						
REC PROGRAM MGMT	794,392	413,453	4,209	376,730	52.6%	
FACILITIES & SPECIAL EVENTS	799,181	454,999	1,200	342,982	57.1%	
YOUTH ACTIVITIES	1,141,433	715,529	5,587	420,316	63.2%	
ACTIVE ADULTS	803,658	425,860	1,259	376,539	53.1%	
AQUATICS	1,402,010	877,106	34,408	490,496	65.0%	
SPORTS	591,967	303,516	17,232	271,219	54.2%	
TENNIS	268,345	140,665	9,400	118,280	55.9%	
NEIGHBORHOOD & OUTREACH SERV	1,328,751	775,736	-	553,016	58.4%	
ADMINISTRATION	821,741	391,487	975	429,279	47.8%	
PROJECT MANAGEMENT TEAM	556,412	252,620	-	303,792	45.4%	
PARK OPERATIONS MANAGEMENT	692,576	357,756	21,749	313,071	54.8%	
GROUND & FACILITIES MAINTENANCE	4,835,187	2,586,156	59,860	2,189,171	54.7%	
FORESTRY	1,327,068	740,259	80,517	506,292	61.8%	
BEACH MAINTENANCE	162,124	82,642	16,138	63,344	60.9%	
MEDIANS PARKWAYS & CONTRACTS	1,272,162	633,331	343,169	295,662	76.8%	
<i>Total</i>	<u>16,797,006</u>	<u>9,151,115</u>	<u>595,702</u>	<u>7,050,189</u>	58.0%	<u>8,457,208</u>
<u>Library</u>						
ADMINISTRATION	557,882	258,129	-	299,753	46.3%	
PUBLIC SERVICES	2,989,203	1,498,506	-	1,490,697	50.1%	
SUPPORT SERVICES	1,722,940	1,083,134	38,597	601,209	65.1%	
<i>Total</i>	<u>5,270,024</u>	<u>2,839,768</u>	<u>38,597</u>	<u>2,391,659</u>	54.6%	<u>2,847,745</u>
TOTAL COMMUNITY SERVICES	<u>22,067,031</u>	<u>11,990,883</u>	<u>634,299</u>	<u>9,441,849</u>	57.2%	<u>11,304,953</u>
COMMUNITY DEVELOPMENT						
<u>Community Development</u>						
ADMINISTRATION	940,815	570,822	486	369,507	60.7%	
RENTAL HOUSING MEDIATION	220,324	128,480	-	91,844	58.3%	
HUMAN SERVICES	1,068,760	414,153	598,867	55,740	94.8%	
HOUSING PRESERVATION AND DEV	25,152	3,835	18,376	2,941	88.3%	
LONG RANGE PLAN & SPEC STUDY	880,739	471,442	4,411	404,885	54.0%	
DEVEL & ENVIRONMENTAL REVIEW	1,479,691	768,567	20,541	690,583	53.3%	
ZONING INFO & ENFORCEMENT	1,531,429	773,678	2,455	755,297	50.7%	
DESIGN REV & HIST PRESERVATION	1,176,685	626,565	20,949	529,172	55.0%	
BLDG INSP & CODE ENFORCEMENT	1,218,282	675,792	424	542,067	55.5%	
RECORDS ARCHIVES & CLER SVCS	588,810	319,024	2,000	267,786	54.5%	
BLDG COUNTER & PLAN REV SVCS	1,677,579	896,884	62,417	718,278	57.2%	
<i>Total</i>	<u>10,808,266</u>	<u>5,649,242</u>	<u>730,926</u>	<u>4,428,099</u>	59.0%	<u>5,437,958</u>
TOTAL COMMUNITY DEVELOPMENT	<u>10,808,266</u>	<u>5,649,242</u>	<u>730,926</u>	<u>4,428,099</u>	59.0%	<u>5,437,958</u>

CITY OF SANTA BARBARA
General Fund
Interim Statement of Appropriations, Expenditures and Encumbrances
For the Seven Months Ended January 31, 2016 (58.3% of Fiscal Year)

	Annual Budget	YTD Actual	Encum- brances	Remaining Balance	YTD Expended and Encumbered	Previous YTD
NON-DEPARTMENTAL						
<u>Non-Departmental</u>						
OTHER	-	1,749	-	(1,749)	100.0%	
TRANSFERS OUT	239,991	41,866	-	198,125	17.4%	
DEBT SERVICE TRANSFERS	344,402	310,398	-	34,004	90.1%	
CAPITAL OUTLAY TRANSFER	855,000	498,750	-	356,250	58.3%	
APPROP.RESERVE	2,031,742	-	-	2,031,742	0.0%	
<i>Total</i>	<u>3,471,135</u>	<u>852,763</u>	<u>-</u>	<u>2,618,372</u>	24.6%	<u>1,438,489</u>
TOTAL NON-DEPARTMENTAL	<u>3,471,135</u>	<u>852,763</u>	<u>-</u>	<u>2,618,372</u>	24.6%	<u>1,438,489</u>
 TOTAL EXPENDITURES	 <u>125,876,852</u>	 <u>69,808,978</u>	 <u>3,224,758</u>	 <u>52,843,116</u>	 58.0%	 <u>66,520,388</u>

*** The legal level of budgetary control is at the department level for the General Fund. Therefore, as long as the department as a whole is within budget, budgetary compliance has been achieved. The City actively monitors the budget status of each department and takes measures to address potential over budget situations before they occur.*

For Enterprise and Internal Service Funds, the level of budgetary control is at the fund level. The City also monitors and addresses these fund types for potential over budget situations.

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenditures
Special Revenue Funds
For the Seven Months Ended January 31, 2016 (58.3% of Fiscal Year)

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>Remaining Balance</u>	<u>Percent of Budget</u>
TRAFFIC SAFETY FUND					
Revenue	525,000	229,791	-	295,209	43.8%
Expenditures	525,000	229,791	-	295,209	43.8%
<i>Revenue Less Expenditures</i>	-	-	-	-	
CREEK RESTORATION/WATER QUALITY IMPRVMT					
Revenue	4,070,672	2,467,378	-	1,603,294	60.6%
Expenditures	6,513,439	1,854,929	335,222	4,323,288	33.6%
<i>Revenue Less Expenditures</i>	(2,442,767)	612,449	(335,222)	(2,719,994)	
COMMUNITY DEVELOPMENT BLOCK GRANT					
Revenue	1,833,936	147,160	-	1,686,776	8.0%
Expenditures	2,109,112	310,406	85,779	1,712,928	18.8%
<i>Revenue Less Expenditures</i>	(275,176)	(163,246)	(85,779)	(26,152)	
COUNTY LIBRARY					
Revenue	2,098,550	1,428,216	-	670,335	68.1%
Expenditures	2,292,824	1,310,867	2,489	979,468	57.3%
<i>Revenue Less Expenditures</i>	(194,273)	117,349	(2,489)	(309,134)	
STREETS FUND					
Revenue	9,717,290	5,518,145	-	4,199,145	56.8%
Expenditures	10,676,518	6,046,272	213,802	4,416,444	58.6%
<i>Revenue Less Expenditures</i>	(959,228)	(528,127)	(213,802)	(217,299)	
MEASURE A					
Revenue	3,669,665	1,871,590	-	1,798,075	51.0%
Expenditures	3,938,441	2,217,489	380,923	1,340,029	66.0%
<i>Revenue Less Expenditures</i>	(268,776)	(345,899)	(380,923)	458,046	

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenditures
For the Seven Months Ended January 31, 2016 (58.3% of Fiscal Year)

SOLID WASTE FUND

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>Remaining Balance</u>	<u>Percent of Budget</u>	<u>Previous YTD</u>
REVENUES						
Service charges	20,341,706	11,899,533	-	8,442,173	58.5%	11,782,073
Other Fees & Charges	361,642	191,642	-	170,000	53.0%	98,671
Investment Income	12,200	12,871	-	(671)	105.5%	6,542
Grants	-	23,979	-	(23,979)	100.0%	-
Miscellaneous	237,244	3,411	-	233,833	1.4%	8,983
TOTAL REVENUES	<u>20,952,792</u>	<u>12,131,436</u>	<u>-</u>	<u>8,821,356</u>	57.9%	<u>11,896,269</u>
EXPENSES						
Salaries & Benefits	998,573	498,082	-	500,491	49.9%	525,786
Materials, Supplies & Services	19,131,521	10,928,395	185,410	8,017,716	58.1%	10,824,598
Special Projects	597,261	282,870	2,440	311,951	47.8%	267,320
Transfers-Out	50,000	29,167	-	20,833	58.3%	29,167
Equipment	156,749	22,190	3,464	131,095	16.4%	12,954
Other	40,000	-	-	40,000	0.0%	-
Appropriated Reserve	25,000	-	-	25,000	0.0%	-
TOTAL EXPENSES	<u>20,999,104</u>	<u>11,760,704</u>	<u>191,314</u>	<u>9,047,086</u>	56.9%	<u>11,659,825</u>

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenditures
For the Seven Months Ended January 31, 2016 (58.3% of Fiscal Year)

WATER OPERATING FUND

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>Remaining Balance</u>	<u>Percent of Budget</u>	<u>Previous YTD</u>
REVENUES						
Water Sales- Metered	41,800,000	24,600,176	-	17,199,824	58.9%	20,033,496
Service Charges	651,100	341,606	-	309,494	52.5%	444,378
Cater JPA Treatment Charges	1,680,000	1,055,689	-	624,311	62.8%	805,579
Investment Income	437,950	116,933	-	321,017	26.7%	256,675
Rents & Concessions	22,872	13,342	-	9,530	58.3%	13,342
Reimbursements	745,740	395,690	-	350,050	53.1%	385,304
Miscellaneous	111,000	45,181	-	65,819	40.7%	49,657
TOTAL REVENUES	45,448,662	26,568,617	-	18,880,045	58.5%	21,988,431
EXPENSES						
Salaries & Benefits	9,311,184	4,956,316	-	4,354,868	53.2%	4,764,933
Materials, Supplies & Services	11,578,899	4,925,876	1,903,911	4,749,113	59.0%	4,698,200
Special Projects	1,080,948	212,253	104,129	764,566	29.3%	107,517
Water Purchases	8,644,749	4,636,619	30,046	3,978,084	54.0%	4,417,510
Debt Service	4,692,620	3,510,107	-	1,182,513	74.8%	2,727,299
Transfer-Out	9,586,101	5,591,892	-	3,994,209	58.3%	986,346
Capital Outlay Transfers	7,220,795	4,335,378	-	2,885,417	60.0%	7,607,050
Equipment	167,576	16,791	4,148	146,637	12.5%	75,541
Capitalized Fixed Assets	145,892	29,847	54,277	61,768	57.7%	8,477
Other	29,000	26,206	1,000	1,794	93.8%	23,756
Appropriated Reserve	150,000	-	-	150,000	0.0%	-
TOTAL EXPENSES	52,607,764	28,241,286	2,097,511	22,268,968	57.7%	25,416,629

NOTE-These figures reflect the operating fund only. Though the capital fund is excluded, the current year contribution from the operating fund is shown in the Capital Transfers.

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenditures
For the Seven Months Ended January 31, 2016 (58.3% of Fiscal Year)

WASTEWATER OPERATING FUND

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>Remaining Balance</u>	<u>Percent of Budget</u>	<u>Previous YTD</u>
REVENUES						
Service Charges	17,844,201	10,376,945	-	7,467,256	58.2%	10,010,304
Fees	533,668	368,866	-	164,802	69.1%	438,267
Investment Income	162,700	94,906	-	67,794	58.3%	93,162
Rents & Concessions	34,358	20,418	-	13,940	59.4%	20,042
Miscellaneous	6,000	43,749	-	(37,749)	729.2%	1,390
TOTAL REVENUES	<u>18,580,927</u>	<u>10,904,885</u>	<u>-</u>	<u>7,676,042</u>	58.7%	<u>10,563,165</u>
EXPENSES						
Salaries & Benefits	5,917,398	3,240,329	-	2,677,069	54.8%	3,067,418
Materials, Supplies & Services	7,502,196	3,553,473	1,308,837	2,639,886	64.8%	3,780,805
Special Projects	635,271	69,818	180,995	384,458	39.5%	72,323
Transfer-Out	900,000	900,000	-	-	100.0%	-
Debt Service	1,794,917	619,582	-	1,175,335	34.5%	633,228
Capital Outlay Transfers	4,150,000	2,420,833	-	1,729,167	58.3%	2,794,566
Equipment	71,610	22,761	-	48,849	31.8%	36,971
Capitalized Fixed Assets	59,390	26,326	1,500	31,564	46.9%	2,096
Other	3,000	2,720	-	280	90.7%	2,750
Appropriated Reserve	150,000	-	-	150,000	0.0%	-
TOTAL EXPENSES	<u>21,183,782</u>	<u>10,855,843</u>	<u>1,491,332</u>	<u>8,836,607</u>	58.3%	<u>10,390,157</u>

NOTE-These figures reflect the operating fund only. Though the capital fund is excluded, the current year contribution from the operating fund is shown in the Capital Transfers.

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenditures
For the Seven Months Ended January 31, 2016 (58.3% of Fiscal Year)

DOWNTOWN PARKING FUND

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>Remaining Balance</u>	<u>Percent of Budget</u>	<u>Previous YTD</u>
REVENUES						
Improvement Tax	1,080,000	639,172	-	440,828	59.2%	707,602
Parking Fees	7,034,826	4,141,589	-	2,893,237	58.9%	4,034,997
Other Fees & Charges	6,918	6,778	-	140	98.0%	3,137
Investment Income	104,200	67,973	-	36,227	65.2%	59,639
Rents & Concessions	107,000	62,417	-	44,583	58.3%	60,663
Miscellaneous	7,500	22,913	-	(15,413)	305.5%	50,680
Operating Transfers-In	43,500	25,375	-	18,125	58.3%	112,875
TOTAL REVENUES	<u>8,383,944</u>	<u>4,966,217</u>	<u>-</u>	<u>3,417,727</u>	59.2%	<u>5,029,593</u>
EXPENSES						
Salaries & Benefits	4,352,940	2,457,455	-	1,895,485	56.5%	2,383,017
Materials, Supplies & Services	2,371,221	1,273,563	134,666	962,991	59.4%	1,137,811
Special Projects	469,656	247,381	215,125	7,149	98.5%	286,404
Transfer-Out	318,399	185,733	-	132,666	58.3%	180,323
Capital Outlay Transfers	1,305,000	761,250	-	543,750	58.3%	565,833
Equipment	27,000	3,545	2,905	20,550	23.9%	8,755
Appropriated Reserve	50,657	-	-	50,657	0.0%	-
TOTAL EXPENSES	<u>8,894,872</u>	<u>4,928,927</u>	<u>352,696</u>	<u>3,613,249</u>	59.4%	<u>4,562,143</u>

NOTE-These figures reflect the operating fund only. Though the capital fund is excluded, the current year contribution from the operating fund is shown in the Capital Transfers.

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenditures
For the Seven Months Ended January 31, 2016 (58.3% of Fiscal Year)

AIRPORT OPERATING FUND

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>Remaining Balance</u>	<u>Percent of Budget</u>	<u>Previous YTD</u>
REVENUES						
Leases-Commercial/Industrial	4,488,390	2,543,255	-	1,945,135	56.7%	2,444,226
Leases-Terminal	4,884,637	2,854,822	-	2,029,815	58.4%	2,857,503
Leases-Non-Commercial Aviation	2,093,650	1,196,920	-	896,730	57.2%	1,162,328
Leases-Commercial Aviation	4,544,034	2,624,629	-	1,919,405	57.8%	2,614,066
Investment Income	106,600	63,758	-	42,842	59.8%	61,153
Miscellaneous	216,300	63,298	-	153,002	29.3%	145,863
Operating Transfers-In	4,800	4,800	-	-	100.0%	-
TOTAL REVENUES	<u>16,338,411</u>	<u>9,351,482</u>	<u>-</u>	<u>6,986,929</u>	<u>57.2%</u>	<u>9,285,139</u>
EXPENSES						
Salaries & Benefits	6,006,251	3,162,977	-	2,843,274	52.7%	3,012,330
Materials, Supplies & Services	8,305,343	4,083,831	1,208,667	3,012,845	63.7%	4,209,461
Special Projects	48,415	1,570	35	46,810	3.3%	2,577
Transfer-Out	12,662	7,386	-	5,276	58.3%	11,873
Debt Service	1,816,586	1,059,675	-	756,911	58.3%	1,059,169
Capital Outlay Transfers	1,313,733	896,259	-	417,474	68.2%	-
Equipment	138,902	11,845	76,536	50,521	63.6%	40,860
Appropriated Reserve	84,626	-	-	84,626	0.0%	-
TOTAL EXPENSES	<u>17,726,517</u>	<u>9,223,543</u>	<u>1,285,237</u>	<u>7,217,737</u>	<u>59.3%</u>	<u>8,336,270</u>

NOTE-These figures reflect the operating fund only. Though the capital fund is excluded, the current year contribution from the operating fund is shown in the Capital Transfers.

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenditures
For the Seven Months Ended January 31, 2016 (58.3% of Fiscal Year)

GOLF COURSE FUND

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>Remaining Balance</u>	<u>Percent of Budget</u>	<u>Previous YTD</u>
REVENUES						
Fees & Card Sales	1,753,034	937,141	-	815,893	53.5%	926,974
Investment Income	7,900	4,937	-	2,963	62.5%	4,561
Rents & Concessions	325,523	180,274	-	145,249	55.4%	170,835
Miscellaneous	500	(1,013)	-	1,513	-202.5%	1,347
Operating Transfers-In	180,000	-	-	180,000	0.0%	-
TOTAL REVENUES	<u>2,266,957</u>	<u>1,121,339</u>	<u>-</u>	<u>1,145,618</u>	49.5%	<u>1,103,717</u>
EXPENSES						
Salaries & Benefits	1,146,810	602,325	-	544,485	52.5%	643,943
Materials, Supplies & Services	654,604	406,884	2,814	244,906	62.6%	332,574
Special Projects	9	-	9	-	100.0%	-
Debt Service	262,122	169,538	-	92,584	64.7%	169,522
Capital Outlay Transfers	265,048	154,611	-	110,437	58.3%	47,091
Other	900	901	-	(1)	100.1%	901
TOTAL EXPENSES	<u>2,329,493</u>	<u>1,334,260</u>	<u>2,823</u>	<u>992,410</u>	57.4%	<u>1,194,031</u>

NOTE-These figures reflect the operating fund only. Though the capital fund is excluded, the current year contribution from the operating fund is shown in the Capital Transfers.

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenditures
For the Seven Months Ended January 31, 2016 (58.3% of Fiscal Year)

INTRA-CITY SERVICE FUND

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>Remaining Balance</u>	<u>Percent of Budget</u>	<u>Previous YTD</u>
REVENUES						
Service Charges	3,787,803	2,209,551	-	1,578,252	58.3%	1,539,049
Work Orders - Bldg Maint.	3,401,421	2,048,071	-	1,353,350	60.2%	1,424,832
Miscellaneous	94,946	12,569	-	82,377	13.2%	29,944
Operating Transfers-In	-	-	-	-	0.0%	2,917
TOTAL REVENUES	<u>7,284,170</u>	<u>4,270,191</u>	<u>-</u>	<u>3,013,978</u>	58.6%	<u>2,996,742</u>
EXPENSES						
Salaries & Benefits	3,801,207	2,145,992	-	1,655,215	56.5%	2,020,017
Materials, Supplies & Services	2,481,334	1,284,575	230,140	966,618	61.0%	942,990
Special Projects	545,379	345,630	150,297	49,452	90.9%	299,658
Capital Outlay Transfers	410,612	239,524	-	171,088	58.3%	-
Equipment	15,000	353	2,591	12,056	19.6%	5,553
Capitalized Fixed Assets	11,201	1,323	1,410	8,468	24.4%	3,398
Appropriated Reserve	33,841	-	-	33,841	0.0%	-
TOTAL EXPENSES	<u>7,298,574</u>	<u>4,017,398</u>	<u>384,438</u>	<u>2,896,738</u>	60.3%	<u>3,271,616</u>

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenditures
For the Seven Months Ended January 31, 2016 (58.3% of Fiscal Year)

FLEET REPLACEMENT FUND

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>Remaining Balance</u>	<u>Percent of Budget</u>	<u>Previous YTD</u>
REVENUES						
Vehicle Rental Charges	2,809,765	1,738,428	-	1,071,337	61.9%	1,309,080
Investment Income	116,700	73,108	-	43,592	62.6%	67,113
Rents & Concessions	146,084	85,216	-	60,868	58.3%	136,480
Miscellaneous	173,118	106,099	-	67,019	61.3%	108,562
TOTAL REVENUES	<u>3,245,667</u>	<u>2,002,851</u>	<u>-</u>	<u>1,242,816</u>	61.7%	<u>1,621,235</u>
EXPENSES						
Salaries & Benefits	207,466	112,140	-	95,326	54.1%	106,303
Materials, Supplies & Services	1,243	1,414	-	(171)	113.7%	1,677
Special Projects	698,567	34,756	39,513	624,298	10.6%	1,564
Capitalized Fixed Assets	5,691,373	1,646,255	822,934	3,222,184	43.4%	1,355,892
TOTAL EXPENSES	<u>6,598,649</u>	<u>1,794,564</u>	<u>862,448</u>	<u>3,941,637</u>	40.3%	<u>1,465,436</u>

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenditures
For the Seven Months Ended January 31, 2016 (58.3% of Fiscal Year)

FLEET MAINTENANCE FUND

	Annual Budget	YTD Actual	Encum- brances	Remaining Balance	Percent of Budget	Previous YTD
REVENUES						
Vehicle Maintenance Charges	2,609,691	1,532,910	-	1,076,781	58.7%	1,474,449
Reimbursements	10,000	5,833	-	4,167	58.3%	5,833
Miscellaneous	103,070	60,328	-	42,742	58.5%	74,827
TOTAL REVENUES	2,722,761	1,599,071	-	1,123,690	58.7%	1,555,109
EXPENSES						
Salaries & Benefits	1,359,285	745,654	-	613,631	54.9%	684,385
Materials, Supplies & Services	1,227,978	737,303	215,933	274,742	77.6%	657,886
Special Projects	81,308	13,589	3,042	64,677	20.5%	9,196
Debt Service	43,070	25,124	-	17,946	58.3%	25,124
Equipment	89,307	48,970	-	40,338	54.8%	-
Capitalized Fixed Assets	35,338	29,457	2,243	3,639	89.7%	140,845
Appropriated Reserve	14,000	-	-	14,000	0.0%	-
TOTAL EXPENSES	2,850,287	1,600,097	221,218	1,028,973	63.9%	1,517,436

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenditures
For the Seven Months Ended January 31, 2016 (58.3% of Fiscal Year)

SELF INSURANCE TRUST FUND

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>Remaining Balance</u>	<u>Percent of Budget</u>	<u>Previous YTD</u>
REVENUES						
Insurance Premiums	3,156,625	1,841,365	-	1,315,260	58.3%	1,624,597
Workers' Compensation Premiums	3,342,571	1,950,732	-	1,391,839	58.4%	1,976,430
OSH Charges	231,057	134,783	-	96,274	58.3%	118,686
Unemployment Insurance Premium	221,805	129,386	-	92,419	58.3%	-
Investment Income	40,200	24,606	-	15,594	61.2%	22,910
Miscellaneous	-	95,867	-	(95,867)	100.0%	28,805
Operating Transfers-In	75,825	44,231	-	31,594	58.3%	44,231
TOTAL REVENUES	<u>7,068,083</u>	<u>4,220,970</u>	<u>-</u>	<u>2,847,113</u>	59.7%	<u>3,815,659</u>
EXPENSES						
Salaries & Benefits	597,085	311,531	-	285,554	52.2%	259,691
Materials, Supplies & Services	6,338,439	3,176,773	114,322	3,047,344	51.9%	4,110,687
Special Projects	3	-	3	-	100.0%	-
Equipment	-	-	-	-	0.0%	245
TOTAL EXPENSES	<u>6,935,527</u>	<u>3,488,304</u>	<u>114,325</u>	<u>3,332,898</u>	51.9%	<u>4,370,623</u>

The Self Insurance Trust Fund is an internal service fund of the City, which accounts for the cost of providing workers' compensation, property and liability insurance as well as unemployment insurance and certain self-insured employee benefits on a city-wide basis. Internal Service Funds charge other funds for the cost of providing their specific services.

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenditures
For the Seven Months Ended January 31, 2016 (58.3% of Fiscal Year)

INFORMATION SYSTEMS ICS FUND

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>Remaining Balance</u>	<u>Percent of Budget</u>	<u>Previous YTD</u>
REVENUES						
Service charges	3,204,557	1,869,594	-	1,334,963	58.3%	1,820,343
TOTAL REVENUES	<u>3,204,557</u>	<u>1,869,594</u>	<u>-</u>	<u>1,334,963</u>	58.3%	<u>1,820,343</u>
EXPENSES						
Salaries & Benefits	1,953,525	1,063,740	-	889,785	54.5%	983,619
Materials, Supplies & Services	1,087,157	681,574	117,143	288,439	73.5%	631,882
Special Projects	18,481	2,508	581	15,392	16.7%	94
Capital Outlay Transfers	604,000	352,333	-	251,667	58.3%	200,667
Equipment	2,750	4,797	-	(2,047)	174.4%	2,886
Capital Fixed Assets	-	-	-	-	0.0%	14
Appropriated Reserve	16,223	-	-	16,223	0.0%	-
TOTAL EXPENSES	<u>3,682,136</u>	<u>2,104,952</u>	<u>117,724</u>	<u>1,459,459</u>	60.4%	<u>1,819,162</u>

NOTE-These figures reflect the operating fund only. Though the capital fund is excluded, the current year contribution from the operating fund is shown in the Capital Transfers.

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenditures
For the Seven Months Ended January 31, 2016 (58.3% of Fiscal Year)

WATERFRONT FUND

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>Remaining Balance</u>	<u>Percent of Budget</u>	<u>Previous YTD</u>
REVENUES						
Leases - Commercial	1,428,787	993,007	-	435,780	69.5%	1,023,733
Leases - Food Service	2,844,333	1,964,408	-	879,925	69.1%	2,078,683
Slip Rental Fees	4,288,834	2,522,368	-	1,766,467	58.8%	2,434,785
Visitors Fees	500,000	300,579	-	199,421	60.1%	316,582
Slip Transfer Fees	575,000	394,725	-	180,275	68.6%	775,200
Parking Revenue	2,385,820	1,690,039	-	695,781	70.8%	1,606,702
Wharf Parking	262,258	93,752	-	168,506	35.7%	161,070
Grants	10,000	-	-	10,000	0.0%	-
Other Fees & Charges	242,304	165,790	-	76,514	68.4%	152,587
Investment Income	95,700	69,134	-	26,566	72.2%	54,446
Rents & Concessions	310,770	201,412	-	109,358	64.8%	187,237
Reimbursements	-	1,777	-	(1,777)	100.0%	-
Miscellaneous	514,792	379,671	-	135,121	73.8%	317,416
TOTAL REVENUES	<u>13,458,598</u>	<u>8,776,663</u>	<u>-</u>	<u>4,681,935</u>	<u>65.2%</u>	<u>9,108,441</u>
EXPENSES						
Salaries & Benefits	6,272,587	3,400,503	-	2,872,084	54.2%	3,377,372
Materials, Supplies & Services	4,151,182	2,353,822	554,409	1,242,952	70.1%	2,270,973
Special Projects	265,629	122,357	38,739	104,533	60.6%	56,741
Debt Service	1,841,620	1,093,705	-	747,915	59.4%	1,095,838
Capital Outlay Transfers	1,453,144	847,667	-	605,477	58.3%	807,917
Equipment	112,262	20,069	5,587	86,606	22.9%	24,616
Capital Fixed Assets	37,104	-	-	37,104	0.0%	-
Other	-	1,375	1,000	(2,375)	100.0%	1,375
Appropriated Reserve	100,000	-	-	100,000	0.0%	-
TOTAL EXPENSES	<u>14,233,529</u>	<u>7,839,497</u>	<u>599,734</u>	<u>5,794,297</u>	<u>59.3%</u>	<u>7,634,832</u>

NOTE - These figures reflect the operating fund only. Though the capital fund is excluded, the current year contribution from the operating fund is shown in the Capital Transfers.