



**CITY OF DANA POINT  
SEPTEMBER 2018 QUARTERLY FINANCIAL REPORT  
MANAGEMENT DISCUSSION**

**FY19**

**Q1**

**SUMMARY** – The City’s finances for the first quarter of Fiscal Year 2018-2019 (“FY19”), which ended September 30, 2018, are tracking on budget. General Fund revenues are up \$190,000 compared to the same period last year, mainly due to continued record collections for transient occupancy taxes, along with increased art in public places fees and other legal reimbursements. First quarter expenditures were \$230,000 higher, with this year having increased costs associated with code enforcement litigation and reimbursed police presence at summer festivals, along with timing differences associated with legal services. Details of revenue and expenditure changes from the prior year are explained later in this report.

The City’s Emergency and Cash Flow Reserves were increased a combined \$135,120 on July 1, 2018 in accordance with the City’s Reserve Policy, and are fully funded at \$7,350,860 and \$3,675,430 respectively. In addition, the Capital Projects Reserve remains fully funded at \$2.5 million.

**BUDGETED FUND BALANCE SUMMARY:**

The table below details the computation of the General Fund’s budgeted FY19 ending fund balance, and includes adjustments to the budget approved by the City Council since it was adopted in June 2018. The beginning Fund Balance at July 1, 2018 is unaudited; the City’s independent auditors are expected to complete their work shortly.

Budgeted Fund Balance (in millions)	Amended Budget
Fund Balance, 7/1/18 (unaudited)	\$ 21.6
Budgeted Revenues	38.1
Budgeted Expenditures	(35.6)
Budgeted Operating Transfers In	0.6
Budgeted Operating Transfers Out	(2.3)
<b>Budgeted Fund Balance, 6/30/19</b>	<b>\$ 22.4</b>

The following table details the projected FY19 budgeted ending fund balance, detailed by reserve account:

The Budgeted Fund Balance at June 30, 2019 is further categorized into specific reserve accounts per City Council Policy as shown in the table below. The Policy designates portions of the fund balance into an Emergency Reserve and a Cash Flow Reserve, set at 20% and 10% of budgeted General Fund revenue, respectively. Art in Public Places (APP) is restricted for public art per the City’s Municipal Code. The Capital Projects fund balance designation is set at a minimum of \$2.5 million; and, the balance of the funds are listed as unassigned.

Reserve Designation (in millions)	Amended Budget
Emergency	\$ 7.4
Cash Flow	3.7
Art in Public Places	0.2
Capital Projects	2.5
Unassigned	8.6
<b>Total Reserves Projected @ 6/30/19</b>	<b>\$ 22.4</b>

**REVENUES:**

The FY19 General Fund revenue budget is \$38.6 million including transfers in from other funds. Through the first quarter (Q1) of FY19, total General Fund revenue was \$6.0 million, which is \$190,000 more than the same period last fiscal year.

The City’s seven largest annual revenue sources typically account for over 90% of the General Fund budget. Those revenues, in order of magnitude, are currently Transient Occupancy Tax, Property Tax, Sales Tax, In-Lieu Property Tax, Licenses & Permits Fees, Charges for Services, and Franchise Fees.

*Transient Occupancy Tax (TOT)* – At \$4.3 million collected for Q1, TOT receipts were \$142,000 higher than the same period last year. At 25% of the way through FY19, TOT stands at 33.4%, which is slightly above the annual TOT budget. Average collections for the first quarter normally

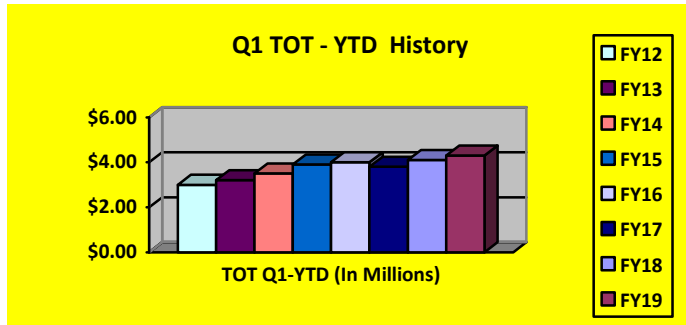


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account for about 31%-32% of total collections for the year. At this time, it appears that FY19's \$12.8 million budget is attainable.



Property Tax – The City's second largest revenue, budgeted at \$8.8 million for FY19, comes from Property Taxes. Year to date revenue is \$188,000. Property Tax is not received evenly throughout the year, with roughly 50% received in Q2, and 40% in Q4. Based on FY18 actual receipts, the FY19 budget will likely be increased after the first major installment of the annual amount is received in December 2018.

Sales and Use Tax – This is the third largest revenue source for the City, which receives 1% of taxable sales occurring in the City, plus a small percent of tax collected for out of state and online sales that are attributed to Orange County and allocated to cities (the latter is Use Tax).

Dana Point's five largest Sales Tax producing industry groups make up over 85% of this revenue source, and in current order of magnitude are: Hotels & Restaurants; Allocations from the County Pool; Gas Stations; General Consumer Goods; and, Grocery & Drug Stores. The Hotels & Restaurants Category alone generally accounts for roughly 42% of annual Sales & Use Tax revenue.

Sales and Use Tax revenue year-to-date amounted to \$524,000, which is right on target with the last fiscal year at only \$14,000 lower. At this point the revenue appears to be on budget. The State of California implemented a new sales tax computer system this past spring. The City's Sales Tax consultant has identified some missing allocations

that the State has been made aware of and when fixed will result in additional revenue for the City.

In-Lieu Property Taxes – Currently the City's fourth largest revenue, In-Lieu Property Taxes are budgeted at \$4.25 million for FY19. These exist because the State cut Vehicle License Fees, traditionally a revenue source for cities. In order to keep cities financially whole, the State provided some of the State's portion of property tax revenue to backfill the taking – but did so in the next fiscal year.

As expected, no In-Lieu taxes have been received year-to-date. In Lieu Property Taxes are not received evenly throughout the year, with roughly 49% received in January and again in May each year.

Licenses & Permits – Most structural changes and new construction on private property require building permits. The State Constitution and Government Code place with the City the responsibility and authority to engage in certain regulatory activities in the interest of the community. Related fees are set by Council resolution, and may not exceed the cost of the service. Dana Point's fees in this area have remained largely unchanged.

The FY19 Licenses & Permits budget is \$1.5 million, of which \$379,000 has been collected to date. Note that these revenues are for specific projects that are not recurring and thus are not necessarily a good predictor for future revenue. These revenues are currently tracking on budget, but the volatility associated with building activity warrants much restraint in making projections beyond what is currently budgeted.

Charges for Services – This category includes Planning, Building & Engineering Fees, and Recreation Class Fees. Charges for services differ from license and permits fees in that the latter are designed to reimburse a city for costs related to regulatory activities, while Charges for Services support services to individuals. Such amounts are set by Council resolution, and may not exceed the cost of the service.



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The FY19 Charges for Services budget is \$1.61 million, placing them as the sixth largest revenue. The City collected \$511,000 in Q1, which is \$100,000 more than the same period last fiscal year. The majority of this is due to increased Art in Public Places fees and reimbursements collected for the Sea Side Inn legal case. At 25% of the way through the fiscal year, charges for services are slightly ahead of budget.

**Franchise Fees** – Dana Point’s franchise fees derive from Cox Communications, SDG&E, SoCal Gas and CR&R, and are charged for the right to use public rights-of-way for public or private purposes. This revenue is consistent year to year, and totals roughly \$1.3 million. One-fourth of Franchise Fees are received in Q2 and again in Q3, and about one-half in Q4.

**EXPENDITURES**

The City’s FY19 General Fund budget is \$37.9 million, inclusive of \$2.3 million in transfers to other funds. Excluding the transfers to other funds, the budget is committed to the following functional areas:

Expenditures (in millions)	FY19 Amended Budget	% of Total
Police Services	\$ 12.9	36%
Public Works	6.5	18
Community Services & Parks	5.5	15
Community Development	3.9	11
General & Admin Services	5.4	15
Non-Departmental*	1.4	4
<b>Total Budget</b>	<b>\$ 35.6</b>	<b>100%</b>

\* Non-Dept. excludes Transfers to the CFD Fund (\$34k), the Facilities Improvement Fund (\$100K) and CIP Fund (\$2.2m), and includes items such as IT, contributions to Animal Services and OC Library.

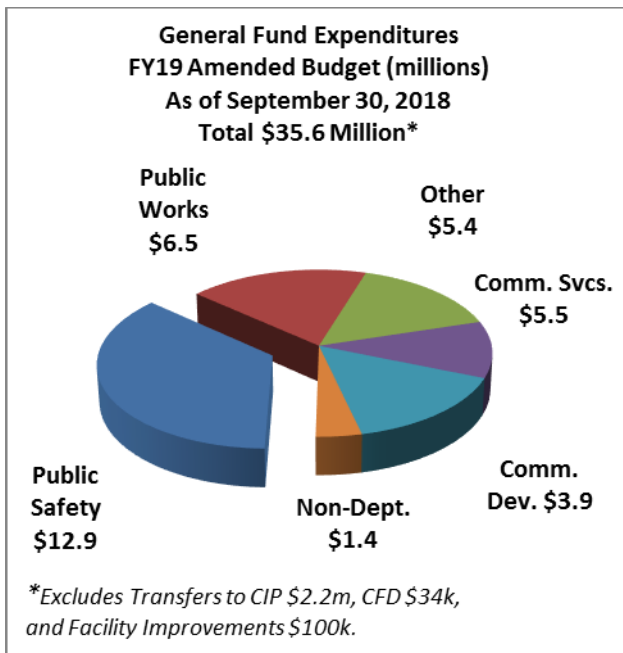
During Q1, General Fund expenditures were \$8.4 million, which is \$230k or 2.8% less than the previous fiscal year

Expenditures with notable variances from the prior year include:

**City Attorney** – For the first three months of the fiscal year legal costs totaled \$412,000. Most of the increase was from code enforcement efforts that are reimbursable.

**Police Services** – Costs to date totaled \$3.2 million, an expected increase of \$179,000, or 5.9% over last year. At 25% of the way through the fiscal year, overall, expenditures are on target at 24% of the budget, excluding transfers out.

**Capital Improvement Fund** disbursements for July through September 2018 totaled \$1,000, down from \$30,000 in the previous fiscal year. A total of \$4.1 million is under contract for capital projects, the majority of which relates to arterial roadways (\$3.9M). See a listing of projects, along with their budgets, actual expenditures and encumbered (contracted) balance in Attachment E to this report.





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<b>Investment Portfolio At September 30, 2018</b>	
<b>Account</b>	<b>Amount</b>
Cash	\$ 817,006
Petty Cash	5,200
LAIF	18,218,818
T-Notes	16,400,000
<b>Total</b>	<b>\$ 35,441,024</b>

The City's Local Agency Investment Fund (LAIF) account ended the quarter with a balance of \$18.2 million. The T-Note portfolio balance was \$16.4 million at September 30, 2018 and consists of three \$3.4 million, one \$3.2 million, and one \$3.0 million laddered investments maturing at one-year intervals over the next 5 years on October 31<sup>st</sup>.

**ATTACHED FINANCIAL REPORTS:**

- B. General Fund Revenues – Budget vs. Actual for Period Ending 9/30/18
- C. General Fund Expenditures – Budget vs. Actual for Period Ending 9/30/18
- D. 9/30/18 Balance Sheets All Funds
- E. CIP Projects – Budget vs. Actual for Period Ending 9/30/18
- F. CIP Projects – Narrative Summary of Project Status
- G. General Fund Expenditures by Function for Period Ending 9/30/18



City of Dana Point, CA

# General Fund Revenues - Budget vs. Actual

## Group Summary

For Fiscal: 2018-2019 Period Ending: 09/30/2018

RevenueObject	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
<b>Fund: 01 - GENERAL</b>						
<b>RevenueType: 10 - Taxes &amp; Franchises</b>						
6101 - Sec & Unsec Property Taxes	8,000,000.00	8,788,000.00	175,863.78	187,640.03	187,640.03	8,600,359.97
6103 - Property Transfer Tax	550,000.00	500,000.00	44,673.95	93,085.43	93,085.43	406,914.57
6105 - Franchise Fees	1,225,000.00	1,275,000.00	0.00	0.00	0.00	1,275,000.00
6106 - PEG Franchise Fees	10,000.00	0.00	0.00	0.00	0.00	0.00
6107 - Homeowners Property Tax Relie	50,000.00	50,000.00	0.00	0.00	0.00	50,000.00
6109 - Transient Occupancy Tax	12,600,000.00	12,800,000.00	1,260,453.99	4,269,746.97	4,269,746.97	8,530,253.03
6110 - Short Term Rental TOT	400,000.00	525,000.00	0.00	6,864.95	6,864.95	518,135.05
6111 - Sales & Use Tax	5,900,000.00	5,634,736.00	523,732.39	523,732.39	523,732.39	5,111,003.61
6113 - In-lieu Property Taxes	3,970,000.00	4,245,615.00	0.00	0.00	0.00	4,245,615.00
<b>RevenueType: 10 - Taxes &amp; Franchises Total:</b>	<b>32,705,000.00</b>	<b>33,818,351.00</b>	<b>2,004,724.11</b>	<b>5,081,069.77</b>	<b>5,081,069.77</b>	<b>28,737,281.23</b>
<b>RevenueType: 20 - Licenses &amp; Permits</b>						
6201 - Site Development Permit	30,000.00	34,000.00	2,862.00	4,273.00	4,273.00	29,727.00
6203 - Coastal Development Permit	25,000.00	31,000.00	1,633.00	1,633.00	1,633.00	29,367.00
6205 - Conditional Use Permit	8,000.00	8,200.00	1,176.00	784.00	784.00	7,416.00
6207 - Other Planning Permits	10,000.00	13,500.00	2,026.00	2,908.00	2,908.00	10,592.00
6209 - Building Permits	1,000,000.00	962,000.00	56,710.15	244,999.96	244,999.96	717,000.04
6211 - Plumbing Permits	30,000.00	26,500.00	4,985.00	9,275.00	9,275.00	17,225.00
6215 - Electrical Permits	70,000.00	61,000.00	8,336.10	17,539.47	17,539.47	43,460.53
6217 - Mechanical Permits	25,000.00	21,000.00	1,786.00	7,062.00	7,062.00	13,938.00
6218 - Short Term Rental Permits	30,000.00	25,000.00	2,714.91	6,479.51	6,479.51	18,520.49
6219 - Other Building Permits	500.00	500.00	0.00	621.21	621.21	-121.21
6221 - Transportation Permits	1,000.00	1,400.00	0.00	646.00	646.00	754.00
6223 - Encroachment Permits	20,000.00	34,000.00	2,867.30	8,050.45	8,050.45	25,949.55
6225 - Grading Permit Plan Check	270,000.00	280,000.00	14,428.25	66,548.16	66,548.16	213,451.84
6226 - Licenses & Permits	15,000.00	20,000.00	828.26	5,455.30	5,455.30	14,544.70
6227 - Other Engineering Permits	9,000.00	9,000.00	750.00	3,125.00	3,125.00	5,875.00
<b>RevenueType: 20 - Licenses &amp; Permits Total:</b>	<b>1,543,500.00</b>	<b>1,527,100.00</b>	<b>101,102.97</b>	<b>379,400.06</b>	<b>379,400.06</b>	<b>1,147,699.94</b>
<b>RevenueType: 30 - Fines &amp; Forfeitures</b>						
6301 - Vehicle Code Fines	170,000.00	225,000.00	14,724.43	31,540.16	31,540.16	193,459.84
6303 - Penalties, Int. & Restitution	120,000.00	120,000.00	20,245.97	35,042.70	35,042.70	84,957.30
<b>RevenueType: 30 - Fines &amp; Forfeitures Total:</b>	<b>290,000.00</b>	<b>345,000.00</b>	<b>34,970.40</b>	<b>66,582.86</b>	<b>66,582.86</b>	<b>278,417.14</b>
<b>RevenueType: 40 - Use Of Money &amp; Property</b>						
6401 - Rental Of Property	60,000.00	60,000.00	3,490.00	12,708.25	12,708.25	47,291.75
6403 - Investment Income	170,000.00	240,000.00	0.00	-41,284.56	-41,284.56	281,284.56
6405 - City Plaza Rental Revenue	22,800.00	22,800.00	1,900.00	5,700.00	5,700.00	17,100.00
6406 - Trolley Rentals	1,000.00	0.00	0.00	0.00	0.00	0.00
<b>RevenueType: 40 - Use Of Money &amp; Property Total:</b>	<b>253,800.00</b>	<b>322,800.00</b>	<b>5,390.00</b>	<b>-22,876.31</b>	<b>-22,876.31</b>	<b>345,676.31</b>
<b>RevenueType: 50 - Intergovernmental</b>						
6505 - Motor Vehicle In-lieu	15,000.00	15,000.00	0.00	0.00	0.00	15,000.00
6514 - Waste Disposal Agreement Allocation	90,000.00	54,000.00	0.00	0.00	0.00	54,000.00
6515 - Nuclear Power Program	199,000.00	195,000.00	0.00	0.00	0.00	195,000.00
6521 - Intergovernmental Cost Reimb	100,000.00	65,000.00	0.00	0.00	0.00	65,000.00
<b>RevenueType: 50 - Intergovernmental Total:</b>	<b>404,000.00</b>	<b>329,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>329,000.00</b>
<b>RevenueType: 60 - Charges For Services</b>						
6607 - Planning Comm. Determin.	500.00	4,000.00	0.00	0.00	0.00	4,000.00
6609 - Variance Minor Amendment	0.00	2,000.00	0.00	0.00	0.00	2,000.00
6621 - Concept Approval	1,000.00	1,500.00	0.00	0.00	0.00	1,500.00
6623 - Planning Plan Check Fee	75,000.00	97,500.00	9,917.22	31,681.04	31,681.04	65,818.96
6625 - Site Inspection Fee	0.00	1,000.00	0.00	0.00	0.00	1,000.00
6627 - Other Planning Fees	0.00	6,000.00	21.00	21.00	21.00	5,979.00

General Fund Revenues - Budget vs. Actual

For Fiscal: 2018-2019 Period Ending: 09/30/2018

RevenueObject	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
6631 - Building Plan Check Fee	750,000.00	700,000.00	28,820.22	105,352.56	105,352.56	594,647.44
6633 - Permit Issuance Fee	40,000.00	69,000.00	3,870.00	11,330.00	11,330.00	57,670.00
6635 - Other Building Fees	0.00	0.00	22.00	44.00	44.00	-44.00
6639 - Addressing Fee	1,000.00	2,000.00	63.00	315.00	315.00	1,685.00
6641 - Grading Inspection	75,000.00	110,000.00	11,832.64	64,706.20	64,706.20	45,293.80
6655 - Other Engineering Fees	70,000.00	75,000.00	6,326.72	35,587.46	35,587.46	39,412.54
6659 - Solid Waste Exemption Fee	2,000.00	2,000.00	80.00	160.00	160.00	1,840.00
6683 - Art In Public Places Fees	0.00	0.00	43,071.83	59,950.67	59,950.67	-59,950.67
6685 - Reimbursed Expenses	200,000.00	140,000.00	12,178.84	18,467.62	18,467.62	121,532.38
6687 - Legal Reimbursements - Development	0.00	10,000.00	1,856.47	6,417.87	6,417.87	3,582.13
6688 - Legal Reimbursements - Other	0.00	25,000.00	69,721.72	69,721.72	69,721.72	-44,721.72
6689 - Police Services Reimbursements	0.00	90,000.00	548.27	42,181.83	42,181.83	47,818.17
6691 - Recreation Classes	170,000.00	170,000.00	6,048.24	26,507.13	26,507.13	143,492.87
6692 - Planning Reimbursements	0.00	30,000.00	4,433.35	14,808.35	14,808.35	15,191.65
6693 - Activities & Trips	50,000.00	20,000.00	510.00	660.00	660.00	19,340.00
6694 - Staff Time Reimbursements	0.00	20,000.00	7,007.74	16,280.59	16,280.59	3,719.41
6697 - Photocopies	500.00	1,000.00	48.60	161.90	161.90	838.10
6699 - Other P/b/e	40,000.00	32,500.00	2,055.10	7,111.68	7,111.68	25,388.32
<b>RevenueType: 60 - Charges For Services Total:</b>	<b>1,475,000.00</b>	<b>1,608,500.00</b>	<b>208,432.96</b>	<b>511,466.62</b>	<b>511,466.62</b>	<b>1,097,033.38</b>
<b>RevenueType: 70 - Other</b>						
6701 - Planning Appeal Fee	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00
6703 - Miscellaneous Revenues	15,000.00	60,000.00	40,000.00	40,000.00	40,000.00	20,000.00
6704 - Gain/Loss on Asset Sale	3,000.00	3,000.00	0.00	0.00	0.00	3,000.00
6705 - Sale Of Recyclable Materials	9,000.00	9,000.00	0.00	0.00	0.00	9,000.00
6707 - User Fee Income Solid Waste	55,000.00	55,000.00	0.00	0.00	0.00	55,000.00
<b>RevenueType: 70 - Other Total:</b>	<b>83,000.00</b>	<b>128,000.00</b>	<b>40,000.00</b>	<b>40,000.00</b>	<b>40,000.00</b>	<b>88,000.00</b>
<b>RevenueType: 90 - Transfers</b>						
6903 - Tsfs In - Fr Gas Tax Fund	573,216.00	568,599.00	0.00	0.00	0.00	568,599.00
<b>RevenueType: 90 - Transfers Total:</b>	<b>573,216.00</b>	<b>568,599.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>568,599.00</b>
<b>Fund: 01 - GENERAL Total:</b>	<b>37,327,516.00</b>	<b>38,647,350.00</b>	<b>2,394,620.44</b>	<b>6,055,643.00</b>	<b>6,055,643.00</b>	<b>32,591,707.00</b>
<b>Total Surplus (Deficit):</b>	<b>37,327,516.00</b>	<b>38,647,350.00</b>	<b>2,394,620.44</b>	<b>6,055,643.00</b>	<b>6,055,643.00</b>	<b>32,591,707.00</b>

**Fund Summary**

Fund	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
01 - GENERAL	37,327,516.00	38,647,350.00	2,394,620.44	6,055,643.00	6,055,643.00	32,591,707.00
<b>Total Surplus (Deficit):</b>	<b>37,327,516.00</b>	<b>38,647,350.00</b>	<b>2,394,620.44</b>	<b>6,055,643.00</b>	<b>6,055,643.00</b>	<b>32,591,707.00</b>



City of Dana Point, CA

# General Fund Expenditures - Budget vs. Actual

## Group Summary

For Fiscal: 2018-2019 Period Ending: 09/30/2018

ExpenseObject	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
<b>Fund: 01 - GENERAL</b>						
<b>ExpenseType: 10 - Personnel</b>						
1010 - Salaries	6,668,112.00	6,358,866.00	449,619.75	1,575,851.77	1,575,851.77	4,783,014.23
1030 - Hourly	166,497.00	191,617.00	13,135.26	52,513.72	52,513.72	139,103.28
1050 - Overtime	82,000.00	91,000.00	2,611.14	18,244.33	18,244.33	72,755.67
1070 - Stipends	9,000.00	9,000.00	692.30	2,423.05	2,423.05	6,576.95
1100 - Benefits	1,053,060.00	983,160.00	76,112.31	234,983.13	234,983.13	748,176.87
1120 - Retirement Benefits	871,941.00	874,028.00	42,686.71	400,577.37	400,577.37	473,450.63
1140 - Medi-tax 1.45%	100,421.00	96,432.00	7,089.46	25,055.57	25,055.57	71,376.43
1199 - Organizational Review Savings	-215,000.00	-200,000.00	0.00	0.00	0.00	-200,000.00
1200 - Outside Assistance	0.00	0.00	0.00	9,152.51	9,152.51	-9,152.51
1990 - Personnel Allocation	0.00	0.00	0.00	0.00	0.00	0.00
<b>ExpenseType: 10 - Personnel Total:</b>	<b>8,736,031.00</b>	<b>8,404,103.00</b>	<b>591,946.93</b>	<b>2,318,801.45</b>	<b>2,318,801.45</b>	<b>6,085,301.55</b>
<b>ExpenseType: 20 - Materials &amp; Services</b>						
2010 - Communications	126,190.00	126,870.00	11,534.72	24,362.91	83,369.40	43,500.60
2030 - Equipment Maintenance	346,770.00	459,645.00	38,745.04	129,221.18	354,084.22	105,560.78
2040 - Copier Usage	16,900.00	16,900.00	41.00	94.03	94.03	16,805.97
2050 - Vehicle Maintenance	119,532.00	111,090.00	9,310.12	16,686.59	64,962.45	46,127.55
2070 - Office Supplies	102,025.00	102,025.00	4,316.15	15,030.11	41,001.01	61,023.99
2090 - Memberships & Dues	56,390.00	66,990.00	865.00	14,884.79	14,884.79	52,105.21
2110 - Operating Supplies	506,592.00	510,192.00	31,785.27	54,833.28	163,572.17	346,619.83
2130 - Books & Subscriptions	32,945.00	32,945.00	332.04	3,790.79	10,479.41	22,465.59
2150 - Training	62,750.00	63,800.00	2,481.46	12,260.82	12,260.82	51,539.18
2170 - Postage	32,600.00	32,600.00	91.90	305.94	18,000.00	14,600.00
2190 - Facil & Equip Lease/Rent	60,300.00	109,800.00	4,736.64	14,672.98	79,300.00	30,500.00
2210 - Utilities	1,251,800.00	1,251,800.00	108,007.64	243,424.52	1,131,692.78	120,107.22
2230 - Professional Services	2,288,868.00	3,017,552.00	122,852.60	349,929.28	1,693,775.98	1,323,776.02
2240 - Reimbursable Costs	305,000.00	520,000.00	2,777.00	62,958.86	315,948.90	204,051.10
2250 - Advertising	43,100.00	51,950.00	2,067.12	6,837.43	30,309.00	21,641.00
2270 - Travel, Conf. & Meetings	94,900.00	94,900.00	3,435.22	10,465.66	10,465.66	84,434.34
2290 - Auto Allowance	63,200.00	63,200.00	4,252.95	14,793.61	14,793.61	48,406.39
2310 - City Attorney	865,000.00	975,000.00	89,021.07	412,516.68	954,021.07	20,978.93
2330 - Police Services	12,675,000.00	12,687,516.00	1,063,784.68	3,196,074.96	12,691,629.44	-4,113.44
2340 - Parking Lot Leases	37,830.00	38,930.00	3,741.53	13,338.20	37,829.44	1,100.56
2350 - Street Maintenance	1,377,500.00	1,552,500.00	65,691.22	167,427.10	1,372,270.50	180,229.50
2410 - Community Activities	552,750.00	550,750.00	38,353.52	294,132.64	303,076.27	247,673.73
2430 - Recreation Programs	87,000.00	87,000.00	4,701.29	10,393.94	10,393.94	76,606.06
2450 - Landscape Maintenance	665,000.00	685,207.00	62,589.92	172,970.54	574,737.03	110,469.97
2470 - Tree Maintenance	600,000.00	600,000.00	55,206.00	102,413.00	400,000.00	200,000.00
2490 - Street Sweeping	258,405.00	258,405.00	18,300.00	36,720.00	250,480.00	7,925.00
2510 - Storm Drains	828,500.00	828,500.00	14,150.41	24,202.16	779,380.00	49,120.00
2530 - Safety Lighting	188,000.00	188,000.00	18,044.14	21,938.14	155,305.56	32,694.44
2550 - Park Maintenance	1,085,000.00	1,085,000.00	85,198.01	193,976.78	842,215.67	242,784.33
2590 - Data Technology	188,000.00	224,000.00	7,684.00	14,976.15	119,070.17	104,929.83
2600 - Marketing	24,500.00	24,500.00	3,842.12	4,039.48	4,039.48	20,460.52
2999 - Operations Contingency	250,000.00	250,000.00	0.00	0.00	0.00	250,000.00
<b>ExpenseType: 20 - Materials &amp; Services Total:</b>	<b>25,192,347.00</b>	<b>26,667,567.00</b>	<b>1,877,939.78</b>	<b>5,639,672.55</b>	<b>22,533,442.80</b>	<b>4,134,124.20</b>
<b>ExpenseType: 40 - Insurance</b>						
4010 - Liability Insur Premiums	489,750.00	361,052.00	-405.00	357,056.26	357,056.26	3,995.74
4030 - Property Insurance Premiums	65,000.00	65,000.00	0.00	98,363.00	98,363.00	-33,363.00
4050 - Employee Bond Premiums	1,200.00	1,200.00	0.00	1,060.00	1,060.00	140.00
4110 - Workers' Compensation	120,000.00	114,408.00	0.00	114,408.00	114,408.00	0.00
4130 - Consulting/witness Fees	0.00	0.00	0.00	-5,976.00	-5,976.00	5,976.00



General Fund Expenditures - Budget vs. Actual

For Fiscal: 2018-2019 Period Ending: 09/30/2018

ExpenseObject	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
4210 - Unemployment Benefits	1,500.00	1,500.00	0.00	0.00	0.00	1,500.00
<b>ExpenseType: 40 - Insurance Total:</b>	<b>677,450.00</b>	<b>543,160.00</b>	<b>-405.00</b>	<b>564,911.26</b>	<b>564,911.26</b>	<b>-21,751.26</b>
<b>ExpenseType: 90 - Operating Transfers Out</b>						
9010 - Tsfs Out - To Facil Imp Fund	100,000.00	100,000.00	0.00	0.00	0.00	100,000.00
9031 - Tsfs Out - To CFD Maint Fund	30,000.00	34,200.00	0.00	0.00	0.00	34,200.00
9050 - Tsfs Out - To Cap Impv Fund	2,200,000.00	2,200,000.00	0.00	0.00	0.00	2,200,000.00
<b>ExpenseType: 90 - Operating Transfers Out Total:</b>	<b>2,330,000.00</b>	<b>2,334,200.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,334,200.00</b>
<b>Fund: 01 - GENERAL Total:</b>	<b>36,935,828.00</b>	<b>37,949,030.00</b>	<b>2,469,481.71</b>	<b>8,523,385.26</b>	<b>25,417,155.51</b>	<b>12,531,874.49</b>
<b>Total Surplus (Deficit):</b>	<b>-36,935,828.00</b>	<b>-37,949,030.00</b>	<b>-2,469,481.71</b>	<b>-8,523,385.26</b>	<b>-25,417,155.51</b>	<b>-12,531,874.49</b>

**Fund Summary**

Fund	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
01 - GENERAL	-36,935,828.00	-37,949,030.00	-2,469,481.71	-8,523,385.26	-25,417,155.51	-12,531,874.49
<b>Total Surplus (Deficit):</b>	<b>-36,935,828.00</b>	<b>-37,949,030.00</b>	<b>-2,469,481.71</b>	<b>-8,523,385.26</b>	<b>-25,417,155.51</b>	<b>-12,531,874.49</b>



City of Dana Point, CA

# BALANCE SHEET

## Account Summary

As Of 09/30/2018

Account	Name	Balance
<b>Fund: 01 - GENERAL</b>		
<b>Assets</b>		
<a href="#">01-1010</a>	Cash	0.00
<a href="#">01-1011</a>	Claim on Cash	18,242,879.00
<a href="#">01-1020</a>	Petty Cash	5,200.00
<a href="#">01-1050</a>	Taxes Receivable - Current	1,260,453.99
<a href="#">01-1090</a>	Int. & Penalty RcbI On Taxes	0.00
<a href="#">01-1100</a>	Allow. Uncoll Int & Penalty	0.00
<a href="#">01-1200</a>	Accounts Receivable	-21.74
<a href="#">01-1240</a>	Reimbursed Receivables	0.00
<a href="#">01-1250</a>	Advance Deposits	800.00
<a href="#">01-1280</a>	Receivable - County Of Orange	0.00
<a href="#">01-1290</a>	Reserve For Uncoll N/r - Rda	0.00
<a href="#">01-1310</a>	Due From Other Funds	0.00
<a href="#">01-1320</a>	Due From County	0.00
<a href="#">01-1330</a>	Intergovernmental Receivables	0.00
<a href="#">01-1350</a>	Interest Rec On Investments	0.00
<a href="#">01-1360</a>	Due From State	0.00
<a href="#">01-1410</a>	Real Property Held For Resale	0.00
<a href="#">01-1450</a>	Prepaid Items	0.00
<a href="#">01-1500</a>	Investments - Adjust To Fmv	0.00
<a href="#">01-1511</a>	Investment - Laif	0.00
<a href="#">01-1520</a>	U.s. Gov't Securities (par)	0.00
<a href="#">01-1530</a>	Prem/disc - U.s. Gov't Secur	5,541.84
	<b>Total Assets:</b>	<b>19,514,853.09</b>
		<b><u>19,514,853.09</u></b>
<b>Liability</b>		
<a href="#">01-2020</a>	Accounts Payable	89,021.07
<a href="#">01-2021</a>	Accounts Payable Pending	323,495.61
<a href="#">01-2070</a>	Due To Other Funds	0.00
<a href="#">01-2080</a>	Due To Other Agencies	0.00
<a href="#">01-2151</a>	Tenant Security Deposits	1,900.00
<a href="#">01-2161</a>	Accrued Payroll	0.00
<a href="#">01-2170</a>	Accrued Taxes	0.00
<a href="#">01-2180</a>	Other Accrued Liabilities	0.00
<a href="#">01-2190</a>	Disability Insurance Reserve	0.00
<a href="#">01-2290</a>	Deferred Revenue	0.00
	<b>Total Liability:</b>	<b>414,416.68</b>
<b>Equity</b>		
<a href="#">01-2450</a>	Fund Balance Designated for Cash Flow	3,675,430.00
<a href="#">01-2460</a>	Fund Balance Designated for Emergencies	7,350,860.00
<a href="#">01-2470</a>	Fund Balance Desig. for Art in Public Places	248,400.79
<a href="#">01-2530</a>	Fund Balance Desig. for State Budget Impact	0.00
<a href="#">01-2540</a>	Fund Balance Desig. for CIP Sinking Fund	2,500,000.00
<a href="#">01-9920</a>	Fund Balance - Undesignated	7,793,587.78
<a href="#">01-9990</a>	Suspense	-99.90
	<b>Total Beginning Equity:</b>	<b>21,568,178.67</b>
Total Revenue		6,055,643.00
Total Expense		8,523,385.26
<b>Revenues Over/Under Expenses</b>		<b>-2,467,742.26</b>
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>19,100,436.41</b>
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>	<b><u>19,514,853.09</u></b>

**BALANCE SHEET**

As Of 09/30/2018

Account	Name	Balance
<b>Fund: 02 - GASOLINE TAX</b>		
<b>Assets</b>		
<a href="#">02-1010</a>	Cash	0.00
<a href="#">02-1011</a>	Claim on Cash	119,928.49
<a href="#">02-1050</a>	Taxes Receivable - Current	0.00
<a href="#">02-1200</a>	Accounts Receivable	0.00
<a href="#">02-1330</a>	Intergovernmental Receivables	0.00
<a href="#">02-1350</a>	Interest Rec On Investments	0.00
	<b>Total Assets:</b>	<b>119,928.49</b>
		<b><u>119,928.49</u></b>
<b>Liability</b>		
<a href="#">02-2020</a>	Accounts Payable	0.00
<a href="#">02-2021</a>	Accounts Payable Pending	0.00
<a href="#">02-2071</a>	Due To General Fund	0.00
	<b>Total Liability:</b>	<b>0.00</b>
<b>Equity</b>		
<a href="#">02-2460</a>	Fund Bal Reserved for Accruals	0.00
<a href="#">02-2530</a>	Unreserved Fund Balance	0.00
<a href="#">02-9920</a>	Fund Balance	8,721.91
<a href="#">02-9990</a>	Suspense	0.00
	<b>Total Beginning Equity:</b>	<b>8,721.91</b>
Total Revenue		111,206.58
Total Expense		0.00
<b>Revenues Over/Under Expenses</b>		<b>111,206.58</b>
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>119,928.49</b>
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>	<b><u>119,928.49</u></b>

**BALANCE SHEET**

As Of 09/30/2018

Account	Name	Balance
<b>Fund: 04 - MEASURE M FUND</b>		
<b>Assets</b>		
<a href="#">04-1010</a>	Cash	0.00
<a href="#">04-1011</a>	Claim on Cash	266,853.26
<a href="#">04-1200</a>	Accounts Receivable	0.00
	<b>Total Assets:</b>	<u>266,853.26</u>
		<u><b>266,853.26</b></u>
<b>Liability</b>		
<a href="#">04-2020</a>	Accounts Payable	0.00
<a href="#">04-2021</a>	Accounts Payable Pending	0.00
<a href="#">04-2070</a>	Due to Other Funds	0.00
	<b>Total Liability:</b>	<u>0.00</u>
<b>Equity</b>		
<a href="#">04-2460</a>	Fund Bal Reserved for Accruals	0.00
<a href="#">04-2530</a>	Unreserved Fund Balance	0.00
<a href="#">04-9920</a>	Fund Balance	166,678.32
<a href="#">04-9990</a>	Suspense	0.00
	<b>Total Beginning Equity:</b>	<u>166,678.32</u>
Total Revenue		102,489.56
Total Expense		<u>2,314.62</u>
<b>Revenues Over/Under Expenses</b>		<b>100,174.94</b>
	<b>Total Equity and Current Surplus (Deficit):</b>	<u>266,853.26</u>
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>	<u><b>266,853.26</b></u>

**BALANCE SHEET**

As Of 09/30/2018

Account	Name	Balance
<b>Fund: 05 - AB2766 - CLEAN AIR ACT</b>		
<b>Assets</b>		
<a href="#">05-1010</a>	Cash	0.00
<a href="#">05-1011</a>	Claim on Cash	455,665.15
<a href="#">05-1200</a>	Accounts Receivable	0.00
<a href="#">05-1330</a>	Intergovernmental Receivables	0.00
<a href="#">05-1450</a>	Prepaid Items	0.00
	<b>Total Assets:</b>	<u>455,665.15</u>
		<u><u>455,665.15</u></u>
<b>Liability</b>		
<a href="#">05-2020</a>	Accounts Payable	0.00
<a href="#">05-2021</a>	Accounts Payable Pending	0.00
	<b>Total Liability:</b>	<u>0.00</u>
<b>Equity</b>		
<a href="#">05-2460</a>	Fund Bal Reserved for Accruals	0.00
<a href="#">05-9920</a>	Fund Balance	455,665.15
<a href="#">05-9990</a>	Suspense	0.00
	<b>Total Beginning Equity:</b>	<u>455,665.15</u>
Total Revenue		0.00
Total Expense		0.00
<b>Revenues Over/Under Expenses</b>		<u>0.00</u>
	<b>Total Equity and Current Surplus (Deficit):</b>	<u>455,665.15</u>
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>	<u><u>455,665.15</u></u>

**BALANCE SHEET**

As Of 09/30/2018

Account	Name	Balance
<b>Fund: 06 - COASTAL TRANSIT</b>		
<b>Assets</b>		
<a href="#">06-1010</a>	Cash	0.00
<a href="#">06-1011</a>	Claim on Cash	156,781.35
<a href="#">06-1200</a>	Accounts Receivable	438,900.70
	<b>Total Assets:</b>	<u>595,682.05</u>
		<u><u>595,682.05</u></u>
<b>Liability</b>		
<a href="#">06-2020</a>	Accounts Payable	0.00
<a href="#">06-2021</a>	Accounts Payable Pending	0.00
<a href="#">06-2391</a>	Deferred Inflow of Resources	438,900.70
	<b>Total Liability:</b>	<u>438,900.70</u>
<b>Equity</b>		
<a href="#">06-2460</a>	Fund Bal Reserved for Accruals	0.00
<a href="#">06-9920</a>	Fund Balance	571,023.18
<a href="#">06-9990</a>	Suspense	0.00
	<b>Total Beginning Equity:</b>	<u>571,023.18</u>
Total Revenue		0.00
Total Expense		<u>414,241.83</u>
<b>Revenues Over/Under Expenses</b>		<b>-414,241.83</b>
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>156,781.35</b>
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>	<u><u>595,682.05</u></u>

**BALANCE SHEET**

**As Of 09/30/2018**

<b>Account</b>	<b>Name</b>	<b>Balance</b>	
<b>Fund: 07 - TBID</b>			
<b>Assets</b>			
<a href="#">07-1010</a>	Cash	0.00	
<a href="#">07-1011</a>	Claim on Cash	1,924,720.77	
<a href="#">07-1200</a>	Accounts Receivable	92,277.00	
<a href="#">07-1450</a>	Prepaid Items	0.00	
	<b>Total Assets:</b>	<u>2,016,997.77</u>	<u><b>2,016,997.77</b></u>
<b>Liability</b>			
<a href="#">07-2020</a>	Accounts Payable	0.00	
<a href="#">07-2021</a>	Accounts Payable Pending	0.00	
<a href="#">07-2391</a>	Deferred Inflow of Resources	0.00	
	<b>Total Liability:</b>	<u>0.00</u>	
<b>Equity</b>			
<a href="#">07-9920</a>	Fund Balance	1,727,743.77	
	<b>Total Beginning Equity:</b>	<u>1,727,743.77</u>	
Total Revenue		289,254.00	
Total Expense		0.00	
<b>Revenues Over/Under Expenses</b>		<u>289,254.00</u>	
	<b>Total Equity and Current Surplus (Deficit):</b>	<u>2,016,997.77</u>	
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>		<u><u><b>2,016,997.77</b></u></u>



## BALANCE SHEET

As Of 09/30/2018

Account	Name	Balance	
<b>Fund: 08 - ROAD MAINTENANCE AND REHAB</b>			
<b>Assets</b>			
<a href="#">08-1011</a>	Claim on Cash	131,291.58	
<a href="#">08-1330</a>	Intergovernmental Receivables	<u>0.00</u>	
	<b>Total Assets:</b>	<b>131,291.58</b>	<b><u>131,291.58</u></b>
<b>Liability</b>			
<a href="#">08-2021</a>	Accounts Payable Pending	<u>0.00</u>	
	<b>Total Liability:</b>	<b>0.00</b>	
<b>Equity</b>			
<a href="#">08-2480</a>	Fund Balance Restricted for SB1 RMRA	0.00	
<a href="#">08-9920</a>	Fund Balance	<u>77,450.54</u>	
	<b>Total Beginning Equity:</b>	<b>77,450.54</b>	
Total Revenue		53,841.04	
Total Expense		<u>0.00</u>	
<b>Revenues Over/Under Expenses</b>		<b>53,841.04</b>	
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>131,291.58</b>	
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>		<b><u>131,291.58</u></b>

**BALANCE SHEET**

**As Of 09/30/2018**

<b>Account</b>	<b>Name</b>	<b>Balance</b>	
<b>Fund: 09 - HEADLANDS HABITAT (ESHA)</b>			
<b>Assets</b>			
<a href="#">09-1010</a>	Cash	0.00	
<a href="#">09-1011</a>	Claim on Cash	261,598.65	
<a href="#">09-1200</a>	Accounts Receivable	0.00	
	<b>Total Assets:</b>	<u>261,598.65</u>	<u><b>261,598.65</b></u>
<b>Liability</b>			
<a href="#">09-2020</a>	Accounts Payable	0.00	
<a href="#">09-2021</a>	Accounts Payable Pending	0.00	
	<b>Total Liability:</b>	<u>0.00</u>	
<b>Equity</b>			
<a href="#">09-2460</a>	Fund Bal Reserved for Accruals	0.00	
<a href="#">09-9920</a>	Fund Balance	268,536.15	
<a href="#">09-9990</a>	Suspense	0.00	
	<b>Total Beginning Equity:</b>	<u>268,536.15</u>	
Total Revenue		0.00	
Total Expense		<u>6,937.50</u>	
<b>Revenues Over/Under Expenses</b>		<u>-6,937.50</u>	
	<b>Total Equity and Current Surplus (Deficit):</b>	<u>261,598.65</u>	
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>		<u><u><b>261,598.65</b></u></u>

**BALANCE SHEET**

As Of 09/30/2018

Account	Name	Balance	
<b>Fund: 11 - CAPITAL IMPROVEMENTS</b>			
<b>Assets</b>			
<a href="#">11-1010</a>	Cash	0.00	
<a href="#">11-1011</a>	Claim on Cash	5,740,041.62	
<a href="#">11-1200</a>	Accounts Receivable	0.00	
<a href="#">11-1320</a>	Due From County	0.00	
<a href="#">11-1450</a>	Prepaid Items	0.00	
	<b>Total Assets:</b>	<u>5,740,041.62</u>	<u><u>5,740,041.62</u></u>
<b>Liability</b>			
<a href="#">11-2020</a>	Accounts Payable	0.00	
<a href="#">11-2021</a>	Accounts Payable Pending	0.00	
<a href="#">11-2071</a>	Due To General Fund	0.00	
<a href="#">11-2290</a>	Deferred Revenue	0.00	
	<b>Total Liability:</b>	<u>0.00</u>	
<b>Equity</b>			
<a href="#">11-2460</a>	Fund Bal Reserved for Accruals	0.00	
<a href="#">11-2480</a>	Fund Balance Restricted for Parks	0.00	
<a href="#">11-2530</a>	Unreserved Fund Balance	0.00	
<a href="#">11-9920</a>	Fund Balance	5,741,308.38	
<a href="#">11-9990</a>	Suspense	0.00	
	<b>Total Beginning Equity:</b>	<u>5,741,308.38</u>	
Total Revenue		0.00	
Total Expense		<u>1,266.76</u>	
<b>Revenues Over/Under Expenses</b>		<u>-1,266.76</u>	
	<b>Total Equity and Current Surplus (Deficit):</b>	<u>5,740,041.62</u>	
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>		<u><u>5,740,041.62</u></u>

**BALANCE SHEET**

As Of 09/30/2018

Account	Name	Balance
<b>Fund: 12 - FACILITIES IMPROVEMENT FUND</b>		
<b>Assets</b>		
<a href="#">12-1010</a>	Cash	0.00
<a href="#">12-1011</a>	Claim on Cash	2,177,560.87
<a href="#">12-1200</a>	Accounts Receivable	0.00
	<b>Total Assets:</b>	<u>2,177,560.87</u> <u><b>2,177,560.87</b></u>
<b>Liability</b>		
<a href="#">12-2020</a>	Accounts Payable	0.00
<a href="#">12-2021</a>	Accounts Payable Pending	0.00
<a href="#">12-2160</a>	Payable	0.00
	<b>Total Liability:</b>	<u>0.00</u>
<b>Equity</b>		
<a href="#">12-2460</a>	Fund Bal Reserved for Accruals	0.00
<a href="#">12-2480</a>	Fund Balance Restricted for PEG Fees	150,519.20
<a href="#">12-9920</a>	Fund Balance	2,230,451.97
<a href="#">12-9990</a>	Suspense	0.00
	<b>Total Beginning Equity:</b>	<u>2,380,971.17</u>
Total Revenue		0.00
Total Expense		<u>203,410.30</u>
<b>Revenues Over/Under Expenses</b>		<b>-203,410.30</b>
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>2,177,560.87</b>
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>	<u><b>2,177,560.87</b></u>

**BALANCE SHEET**

As Of 09/30/2018

Account	Name	Balance
<b>Fund: 21 - PARK DEVELOPMENT</b>		
<b>Assets</b>		
<a href="#">21-1010</a>	Cash	0.00
<a href="#">21-1011</a>	Claim on Cash	53,500.44
<a href="#">21-1050</a>	Taxes Receivable - Current	0.00
<a href="#">21-1200</a>	Accounts Receivable	0.00
<a href="#">21-1350</a>	Interest Rec On Investments	0.00
	<b>Total Assets:</b>	<u>53,500.44</u>
		<u><b>53,500.44</b></u>
<b>Liability</b>		
<a href="#">21-2020</a>	Accounts Payable	0.00
<a href="#">21-2021</a>	Accounts Payable Pending	0.00
	<b>Total Liability:</b>	<u>0.00</u>
<b>Equity</b>		
<a href="#">21-2460</a>	Fund Bal Reserved for Accruals	0.00
<a href="#">21-2530</a>	Unreserved Fund Balance	0.00
<a href="#">21-9920</a>	Fund Balance	53,500.44
<a href="#">21-9990</a>	Suspense	0.00
	<b>Total Beginning Equity:</b>	<u>53,500.44</u>
Total Revenue		0.00
Total Expense		0.00
<b>Revenues Over/Under Expenses</b>		<u><b>0.00</b></u>
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>53,500.44</b>
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>	<u><u><b>53,500.44</b></u></u>

**BALANCE SHEET**

As Of 09/30/2018

Account	Name	Balance
<b>Fund: 25 - SUPP LAW ENFORCEMENT SERVICES</b>		
<b>Assets</b>		
<a href="#">25-1010</a>	Cash	0.00
<a href="#">25-1011</a>	Claim on Cash	70,989.05
<a href="#">25-1200</a>	Accounts Receivable	0.00
<a href="#">25-1350</a>	Interest Rec On Investments	0.00
	<b>Total Assets:</b>	<u>70,989.05</u> <u><b>70,989.05</b></u>
<b>Liability</b>		
<a href="#">25-2020</a>	Accounts Payable	0.00
<a href="#">25-2021</a>	Accounts Payable Pending	0.00
	<b>Total Liability:</b>	<u>0.00</u>
<b>Equity</b>		
<a href="#">25-2460</a>	Fund Bal Reserved for Accruals	0.00
<a href="#">25-2530</a>	Unreserved Fund Balance	0.00
<a href="#">25-9920</a>	Fund Balance	27,549.95
<a href="#">25-9990</a>	Suspense	0.00
	<b>Total Beginning Equity:</b>	<u>27,549.95</u>
Total Revenue		50,151.54
Total Expense		<u>6,712.44</u>
<b>Revenues Over/Under Expenses</b>		<b>43,439.10</b>
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>70,989.05</b>
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>	<u><u><b>70,989.05</b></u></u>

## BALANCE SHEET

As Of 09/30/2018

Account	Name	Balance
<b>Fund: 27 - CFD 2006-1 MAINTENANCE</b>		
<b>Assets</b>		
<a href="#">27-1010</a>	Cash	0.00
<a href="#">27-1011</a>	Claim on Cash	278,408.95
<a href="#">27-1200</a>	Accounts Receivable	0.00
	<b>Total Assets:</b>	<b>278,408.95</b>
		<b><u>278,408.95</u></b>
<b>Liability</b>		
<a href="#">27-2020</a>	Accounts Payable	0.00
<a href="#">27-2021</a>	Accounts Payable Pending	0.00
<a href="#">27-2070</a>	Due to Other Funds	0.00
<a href="#">27-2290</a>	Deferred Revenue	0.00
	<b>Total Liability:</b>	<b>0.00</b>
<b>Equity</b>		
<a href="#">27-2460</a>	Fund Bal Reserved for Accruals	0.00
<a href="#">27-9920</a>	Fund Balance	292,587.44
<a href="#">27-9990</a>	Suspense	0.00
	<b>Total Beginning Equity:</b>	<b>292,587.44</b>
Total Revenue		4,396.39
Total Expense		18,574.88
<b>Revenues Over/Under Expenses</b>		<b>-14,178.49</b>
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>278,408.95</b>
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>	<b><u>278,408.95</u></b>

**BALANCE SHEET**

As Of 09/30/2018

Account	Name	Balance
<b>Fund: 31 - AGENCY TRUST</b>		
<b>Assets</b>		
<a href="#">31-1010</a>	Cash	0.00
<a href="#">31-1011</a>	Claim on Cash	5,479,146.85
<a href="#">31-1200</a>	Accounts Receivable	0.00
<a href="#">31-1350</a>	Interest Rec On Investments	0.00
	<b>Total Assets:</b>	<u><b>5,479,146.85</b></u>
		<u><u><b>5,479,146.85</b></u></u>
<b>Liability</b>		
<a href="#">31-2020</a>	Accounts Payable	0.00
<a href="#">31-2021</a>	Accounts Payable Pending	0.00
<a href="#">31-2150</a>	CD 3rd Party Rev & Staff Time (refu	167,500.07
<a href="#">31-2200</a>	Deposits - Elephant Parade	0.00
<a href="#">31-2210</a>	Deposits - San Joaquin Hills TCA	53,600.00
<a href="#">31-2220</a>	Deposits - Carits	38,454.00
<a href="#">31-2230</a>	Deposits - Park Fees	0.00
<a href="#">31-2240</a>	Deposits - Smip	2,954.52
<a href="#">31-2250</a>	Deposits - Coastal Access	0.00
<a href="#">31-2260</a>	Deposits - Salt Creek Park	0.00
<a href="#">31-2270</a>	Deposits - Green Bldg Prog	998.00
<a href="#">31-2280</a>	Deposits - Fire Department	0.00
<a href="#">31-2300</a>	Trust Deposits	359,135.78
<a href="#">31-2310</a>	P/b/e Planning Deposits	0.00
<a href="#">31-2320</a>	Other Comm Dev Deposits	1,607,069.82
<a href="#">31-2330</a>	Other Gen Gov't Deposits	4,391.00
<a href="#">31-2340</a>	Art In Public Places Program	0.00
<a href="#">31-2350</a>	Future Developmnt Impact Fees	0.00
<a href="#">31-2360</a>	CD Projects with Contracts (non-ref	0.00
<a href="#">31-2370</a>	Aqmd - Ab2766 Revenues	0.00
<a href="#">31-2380</a>	Affordable Housing Program	521,771.55
<a href="#">31-2390</a>	Building Permit Eng Deposits	94,639.07
<a href="#">31-2400</a>	Fdif - General Government	0.00
<a href="#">31-2410</a>	PW Refundable Cash Bonds	2,628,622.24
<a href="#">31-2420</a>	Deposits - Foothill/Eastern TCA	0.00
<a href="#">31-2430</a>	Zephyr Affordable Housing Deposit	0.00
<a href="#">31-2490</a>	Deposits - ADA (CASp)	10.80
<a href="#">31-2890</a>	Deposit - Doheny CFD	0.00
<a href="#">31-2900</a>	DP Tourism Bus Imp Dist	0.00
	<b>Total Liability:</b>	<u><b>5,479,146.85</b></u>
<b>Equity</b>		
<a href="#">31-9920</a>	Fund Balance	0.00
<a href="#">31-9990</a>	Suspense	0.00
	<b>Total Beginning Equity:</b>	<b>0.00</b>
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>0.00</b>
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>	<u><u><b>5,479,146.85</b></u></u>



## BALANCE SHEET

As Of 09/30/2018

Account	Name	Balance	
<b>Fund: 33 - CFD 2013 BONDHOLDER FUND</b>			
<b>Assets</b>			
<a href="#">33-1010</a>	Cash	0.00	
<a href="#">33-1011</a>	Claim on Cash	76,458.49	
<a href="#">33-1200</a>	Accounts Receivable	0.00	
<a href="#">33-1528</a>	Cap Interest 2013-1 (464850002)	0.00	
<a href="#">33-1581</a>	Escrow Fund 2013-1 (46485100)	0.00	
<a href="#">33-1583</a>	Reserve 2013-1 (46485003)	0.00	
<a href="#">33-1584</a>	Bond Payment 2013-1 (46485001)	0.00	
<a href="#">33-1585</a>	Special Tax 2013 -1 (46485000)	0.00	
<a href="#">33-1586</a>	Cost of Issuance 2013-1 (46485006)	0.00	
<a href="#">33-1605</a>	Cost of Issuance 2014-1 (4848098)	0.00	
<a href="#">33-1610</a>	Escrow Fund 2014-1 (46480907)	0.00	
<a href="#">33-1620</a>	Cap Interest 2014-1 (48480902)	0.00	
<a href="#">33-1650</a>	Reserve 2014-1 (48480903)	2,683,417.88	
<a href="#">33-1660</a>	Admin. Expense Account (48480904)	-0.90	
<a href="#">33-1670</a>	Bond Payment 2014-1 (48480901)	26,520.31	
<a href="#">33-1690</a>	Special Tax 2014-1 (48480900)	1,427,732.54	
	<b>Total Assets:</b>	<b>4,214,128.32</b>	<b><u>4,214,128.32</u></b>
<b>Liability</b>			
<a href="#">33-2020</a>	Accounts Payable	0.00	
<a href="#">33-2021</a>	Accounts Payable Pending	0.00	
<a href="#">33-2090</a>	Due to Bondholders	4,214,128.77	
<a href="#">33-2160</a>	Payable	0.00	
	<b>Total Liability:</b>	<b>4,214,128.77</b>	
<b>Equity</b>			
<a href="#">33-2460</a>	Fund Bal Reserved for Accruals	0.00	
<a href="#">33-9920</a>	Fund Balance	-0.45	
<a href="#">33-9990</a>	Suspense	0.00	
	<b>Total Beginning Equity:</b>	<b>-0.45</b>	
Total Expense		0.00	
<b>Revenues Over/Under Expenses</b>		<b>0.00</b>	
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>-0.45</b>	
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>		<b><u>4,214,128.32</u></b>



City of Dana Point, CA

# CIP Projects - Budget vs. Actual Group Summary

For Fiscal: 2018-2019 Period Ending: 09/30/2018

CIP	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
<b>Fund: 11 - CAPITAL IMPROVEMENTS</b>						
1277 - Arterial Road Rehab & Repairs	0.00	12,854.00	0.00	0.00	12,854.00	0.00
1281 - FY17 Annual Res Road Resurf	0.00	307,299.00	0.00	0.00	44,931.18	262,367.82
1284 - Crown Valley Median Drought Conversion	0.00	58,071.00	0.00	0.00	58,071.25	-0.25
1291 - Capo Beach Connectivity Study Enhancements Proj	0.00	77,454.00	0.00	0.00	17,954.00	59,500.00
1293 - FY18 Citywide Storm Drain Repairs	0.00	137,204.00	0.00	0.00	47.00	137,157.00
1294 - FY19 Citywide Storm Drain Repairs	200,000.00	200,000.00	0.00	0.00	0.00	200,000.00
1296 - FY19 WQ/Diversion Repairs & Maintenance	50,000.00	50,000.00	0.00	0.00	0.00	50,000.00
1297 - FY18 Slurry Seal Program	0.00	55,489.00	0.00	0.00	55,484.99	4.01
1298 - FY19 Slurry Seal Program	350,000.00	350,000.00	0.00	0.00	0.00	350,000.00
1300 - FY19 Roadway Rehabilitation & Repairs	100,000.00	100,000.00	0.00	0.00	0.00	100,000.00
1302 - FY19 Sidewalk/Concrete Repairs & ADA Improvements	100,000.00	100,000.00	0.00	0.00	0.00	100,000.00
1303 - FY18 Traffic Safety Repairs & Improvements	0.00	705.00	0.00	0.00	705.00	0.00
1304 - FY19 Traffic Safety Repairs & Improvements	100,000.00	0.00	0.00	0.00	0.00	0.00
1305 - FY18 Arterial Roadways-Pavement Preservation	0.00	4,094,338.00	0.00	1,266.76	3,740,202.48	354,135.52
1306 - FY19 Arterial Roadways-Pavement Preservation	250,000.00	0.00	0.00	0.00	0.00	0.00
1307 - FY18 Annual City Parking Lot Repairs	0.00	50,000.00	0.00	0.00	0.00	50,000.00
1308 - FY19 Annual City Parking Lot Repairs	50,000.00	50,000.00	0.00	0.00	0.00	50,000.00
1309 - FY19 Annual Residential Resurfacing	2,375,400.00	2,375,400.00	0.00	0.00	0.00	2,375,400.00
1310 - FY18 Arterial Roadway Resurfacing	0.00	587,229.00	0.00	0.00	122,922.58	464,306.42
1311 - FY19 Arterial Roadway Resurfacing	2,000,000.00	0.00	0.00	0.00	0.00	0.00
<b>Fund: 11 - CAPITAL IMPROVEMENTS Total:</b>	<b>5,575,400.00</b>	<b>8,606,043.00</b>	<b>0.00</b>	<b>1,266.76</b>	<b>4,053,172.48</b>	<b>4,552,870.52</b>
<b>Total Surplus (Deficit):</b>	<b>-5,575,400.00</b>	<b>-8,606,043.00</b>	<b>0.00</b>	<b>-1,266.76</b>	<b>-4,053,172.48</b>	<b>-4,552,870.52</b>

**Fund Summary**

<b>Fund</b>	<b>Original Total Budget</b>	<b>Current Total Budget</b>	<b>MTD Activity</b>	<b>YTD Activity</b>	<b>YTD Activity + Encumbrances</b>	<b>Budget Remaining</b>
11 - CAPITAL IMPROVEMENTS	-5,575,400.00	-8,606,043.00	0.00	-1,266.76	-4,053,172.48	-4,552,870.52
<b>Total Surplus (Deficit):</b>	<b>-5,575,400.00</b>	<b>-8,606,043.00</b>	<b>0.00</b>	<b>-1,266.76</b>	<b>-4,053,172.48</b>	<b>-4,552,870.52</b>

**FY19 Summary of Capital Improvement Project Statuses**  
As of September 30, 2018

Project No.	Project Name	FY19 Current Budget	PY Total Expenditures	FYTD Activity + Encumbrances	Budget Remaining
1277	Arterial Road Rehab & Repairs (#1277) Summary:  Design effort for the rehabilitation of PCH from Niguel Road to Green Lantern is an ongoing effort. Design work tied to construction project budgeted for FY19 (CIP#1311) for the project named above. Construction is in progress currently.	12,854.00	12,032.50	12,854.00	-
1281	FY17 Annual Residential Road Resurfacing (#1281) Summary:  Project close out tasks being finalized through FY18-19.	307,299.00	228,043.31	44,931.18	262,367.82
1284	Crown Valley Median Drought Conversion (#1284) Summary:  Project constructed in conjunction with Crown Valley Resurfacing Project (CIP#1310). Notice of Completion aproved by City Council on 7/17/2017. Project close out tasks being completed through FY18-19.	58,071.00	105,384.75	58,071.25	(0.25)
1291	Capo Beach Connectivity Study Enhancements Proj (#1291) Summary:  Preliminary design work ongoing; The City is actively coordinating with Caltrans on this work effort.	77,454.00	-	17,954.00	59,500.00
1293	FY18 Citywide Storm Drain Repairs (#1293) Summary:  Ongoing and as-needed	137,204.00	62,795.50	47.00	137,157.00
1294	FY19 Citywide Storm Drain Repairs (#1294) Summary:  Ongoing and as-needed	200,000.00	-	-	200,000.00
1296	FY19 WQ/Diversion Repairs & Maintenance (#1296) Summary:  Ongoing and as-needed	50,000.00	-	-	50,000.00
1297	FY18 Slurry Seal Program (#1297) Summary:  Construction complete. Notice of Completion presented to City Council on 02/20/18. Final close out tasks being completed through FY18/19.	55,489.00	898,511.05	55,484.99	4.01
1298	FY19 Slurry Seal Program (#1298) Summary:  Project design was completed and the Project is currently being advertised for construction bids. Project construction to commence in early 2019.	350,000.00	-	-	350,000.00

**FY19 Summary of Capital Improvement Project Statuses**  
As of September 30, 2018

Project No.	Project Name	FY19 Current Budget	PY Total Expenditures	FYTD Activity + Encumbrances	Budget Remaining
1300	FY19 Roadway Rehabilitation & Repairs (#1300) Summary:  Ongoing and as-needed	100,000.00	-	-	100,000.00
1302	FY19 Sidewalk/Concrete Repairs & ADA Improvements (#1302) Summary:  Ongoing and as-needed	100,000.00	-	-	100,000.00
1303	FY18 Traffic Safety Repairs & Improvements (#1303) Summary:  Generally an ongoing and as-needed funding source to address traffic safety improvement needs in the community.	705.00	45,956.51	705.00	-
1305	FY18 Arterial Roadways-Pavement Preservation (#1305) Summary: Construction commenced in Fall 2018. Project will be completed in conjunction with FY19 Arterial Roadway Preservation (CIP#1306) and FY19 Arterial Roadway Resurfacing (CIP#1311). Streets planned for rehabilitation include, but are not limited to, Niguel Road, PCH, Doheny Park Road, Stonehill Drive, and Coast Highway. Contract award anticipated in July 2018.	4,094,338.00	13,064.28	3,740,202.48	354,135.52
1307	FY18 Annual City Parking Lot Repairs (#1307) Summary:  No work currently planned. The City is monitoring the parking lots for action. Striping work being covered from the operating budget.	50,000.00	-	-	50,000.00
1308	FY19 Annual City Parking Lot Repairs (#1308) Summary:  No work currently planned. The City is monitoring the parking lots for action. Striping work being covered from the operating budget.	50,000.00	-	-	50,000.00
1309	FY19 Annual Residential Resurfacing (#1309) Summary: The Project design is in progress. The design should be completed by the end of the first quarter 2019, with construction following in May/June 2019. Streets included for rehabilitation with the Project include Via California, Pequito and Scenic Drive (other streets may be added).	2,375,400.00	-	-	2,375,400.00
1310	FY18 Arterial Roadway Resurfacing (#1310) Summary: Construction contract awarded at 12/5/17 City Council meeting for Crown Valley Parkway Median Improvements and Arterial Roadway Resurfacing Project (PCH to Camino del Avion). Project construction is underway. Notice of Completion approved by City Council on 7/17/2018. Project close out tasks being completed through FY18-19.	587,229.00	2,045,950.29	122,922.58	464,306.42



# GF Expenditures by Function

## Group Summary

For Fiscal: 2018-2019 Period Ending: 09/30/2018

ExpenseObject	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
<b>Fund: 01 - GENERAL</b>						
<b>Function: 10 - General Government</b>						
<b>ExpenseType: 10 - Personnel</b>						
1010 - Salaries	1,759,665.00	1,773,955.00	116,363.44	424,734.88	424,734.88	1,349,220.12
1030 - Hourly	61,497.00	76,723.00	6,354.02	20,236.66	20,236.66	56,486.34
1050 - Overtime	10,500.00	13,500.00	1,683.95	2,973.53	2,973.53	10,526.47
1100 - Benefits	291,960.00	281,160.00	23,367.38	67,300.33	67,300.33	213,859.67
1120 - Retirement Benefits	437,783.00	449,943.00	12,936.57	294,411.53	294,411.53	155,531.47
1140 - Medi-tax 1.45%	26,559.00	27,030.00	1,907.72	6,879.40	6,879.40	20,150.60
1199 - Organizational Review Savings	-215,000.00	-200,000.00	0.00	0.00	0.00	-200,000.00
1200 - Outside Assistance	0.00	0.00	0.00	86.17	86.17	-86.17
1990 - Personnel Allocation	0.00	0.00	0.00	0.00	0.00	0.00
<b>ExpenseType: 10 - Personnel Total:</b>	<b>2,372,964.00</b>	<b>2,422,311.00</b>	<b>162,613.08</b>	<b>816,622.50</b>	<b>816,622.50</b>	<b>1,605,688.50</b>
<b>ExpenseType: 20 - Materials &amp; Services</b>						
2010 - Communications	80,900.00	82,580.00	8,693.46	15,039.90	67,375.27	15,204.73
2030 - Equipment Maintenance	310,400.00	421,400.00	38,745.04	124,920.93	346,240.22	75,159.78
2040 - Copier Usage	5,500.00	5,500.00	41.00	94.03	94.03	5,405.97
2050 - Vehicle Maintenance	4,200.00	111,090.00	9,310.12	16,686.59	64,962.45	46,127.55
2070 - Office Supplies	30,300.00	30,300.00	1,559.57	5,169.37	25,963.57	4,336.43
2090 - Memberships & Dues	37,925.00	48,525.00	100.00	13,839.79	13,839.79	34,685.21
2110 - Operating Supplies	116,950.00	120,550.00	11,102.07	23,990.08	54,973.67	65,576.33
2130 - Books & Subscriptions	10,315.00	10,315.00	224.04	1,417.60	8,106.22	2,208.78
2150 - Training	28,500.00	28,500.00	781.46	9,750.32	9,750.32	18,749.68
2170 - Postage	18,000.00	18,000.00	91.90	305.94	18,000.00	0.00
2190 - Facil & Equip Lease/Rent	19,300.00	107,300.00	4,736.64	14,672.98	79,300.00	28,000.00
2210 - Utilities	160,400.00	160,400.00	19,213.00	34,426.84	118,700.00	41,700.00
2230 - Professional Services	780,368.00	984,012.00	70,070.14	198,817.01	659,402.89	324,609.11
2250 - Advertising	21,500.00	30,350.00	2,067.12	5,094.93	20,309.00	10,041.00
2270 - Travel, Conf. & Meetings	51,500.00	51,500.00	2,560.20	8,669.14	8,669.14	42,830.86
2290 - Auto Allowance	30,050.00	30,050.00	2,348.06	8,183.48	8,183.48	21,866.52
2310 - City Attorney	865,000.00	975,000.00	89,021.07	412,516.68	954,021.07	20,978.93
2410 - Community Activities	20,500.00	22,000.00	75.00	10,075.00	10,075.00	11,925.00
2590 - Data Technology	188,000.00	224,000.00	7,684.00	14,976.15	119,070.17	104,929.83
2999 - Operations Contingency	250,000.00	250,000.00	0.00	0.00	0.00	250,000.00
<b>ExpenseType: 20 - Materials &amp; Services Total:</b>	<b>3,029,608.00</b>	<b>3,711,372.00</b>	<b>268,423.89</b>	<b>918,646.76</b>	<b>2,587,036.29</b>	<b>1,124,335.71</b>
<b>ExpenseType: 40 - Insurance</b>						
4010 - Liability Insur Premiums	489,750.00	361,052.00	-405.00	357,056.26	357,056.26	3,995.74
4030 - Property Insurance Premiums	65,000.00	65,000.00	0.00	98,363.00	98,363.00	-33,363.00
4050 - Employee Bond Premiums	1,200.00	1,200.00	0.00	1,060.00	1,060.00	140.00
4110 - Workers' Compensation	120,000.00	114,408.00	0.00	114,408.00	114,408.00	0.00
4130 - Consulting/witness Fees	0.00	0.00	0.00	-5,976.00	-5,976.00	5,976.00
4210 - Unemployment Benefits	1,500.00	1,500.00	0.00	0.00	0.00	1,500.00
<b>ExpenseType: 40 - Insurance Total:</b>	<b>677,450.00</b>	<b>543,160.00</b>	<b>-405.00</b>	<b>564,911.26</b>	<b>564,911.26</b>	<b>-21,751.26</b>
<b>ExpenseType: 90 - Operating Transfers Out</b>						
9010 - Tsfs Out - To Facil Imp Fund	100,000.00	100,000.00	0.00	0.00	0.00	100,000.00
9031 - Tsfs Out - To CFD Maint Fund	30,000.00	34,200.00	0.00	0.00	0.00	34,200.00
9050 - Tsfs Out - To Cap Impv Fund	2,200,000.00	2,200,000.00	0.00	0.00	0.00	2,200,000.00
<b>ExpenseType: 90 - Operating Transfers Out Total:</b>	<b>2,330,000.00</b>	<b>2,334,200.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,334,200.00</b>
<b>Function: 10 - General Government Total:</b>	<b>8,410,022.00</b>	<b>9,011,043.00</b>	<b>430,631.97</b>	<b>2,300,180.52</b>	<b>3,968,570.05</b>	<b>5,042,472.95</b>
<b>Function: 20 - Public Safety</b>						
<b>ExpenseType: 20 - Materials &amp; Services</b>						
2010 - Communications	18,300.00	18,300.00	787.46	3,285.87	9,156.99	9,143.01

GF Expenditures by Function

For Fiscal: 2018-2019 Period Ending: 09/30/2018

ExpenseObject	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
2030 - Equipment Maintenance	32,000.00	33,875.00	0.00	4,300.25	7,844.00	26,031.00
2040 - Copier Usage	500.00	500.00	0.00	0.00	0.00	500.00
2050 - Vehicle Maintenance	62,000.00	0.00	0.00	0.00	0.00	0.00
2070 - Office Supplies	18,000.00	18,000.00	691.07	960.24	2,960.24	15,039.76
2090 - Memberships & Dues	200.00	200.00	0.00	0.00	0.00	200.00
2110 - Operating Supplies	82,510.00	82,510.00	1,082.43	3,923.75	3,923.75	78,586.25
2150 - Training	6,600.00	6,600.00	0.00	810.50	810.50	5,789.50
2230 - Professional Services	152,500.00	154,500.00	9,449.12	24,841.12	127,500.00	27,000.00
2270 - Travel, Conf. & Meetings	5,100.00	5,100.00	15.00	95.00	95.00	5,005.00
2290 - Auto Allowance	300.00	300.00	0.00	0.00	0.00	300.00
2330 - Police Services	12,675,000.00	12,687,516.00	1,063,784.68	3,196,074.96	12,691,629.44	-4,113.44
<b>ExpenseType: 20 - Materials &amp; Services Total:</b>	<b>13,053,010.00</b>	<b>13,007,401.00</b>	<b>1,075,809.76</b>	<b>3,234,291.69</b>	<b>12,843,919.92</b>	<b>163,481.08</b>
<b>Function: 20 - Public Safety Total:</b>	<b>13,053,010.00</b>	<b>13,007,401.00</b>	<b>1,075,809.76</b>	<b>3,234,291.69</b>	<b>12,843,919.92</b>	<b>163,481.08</b>
<b>Function: 40 - Community Development</b>						
<b>ExpenseType: 10 - Personnel</b>						
1010 - Salaries	2,325,868.00	2,318,462.00	141,658.68	543,933.94	543,933.94	1,774,528.06
1030 - Hourly	0.00	0.00	1,230.88	4,408.88	4,408.88	-4,408.88
1050 - Overtime	33,500.00	38,500.00	527.09	2,518.49	2,518.49	35,981.51
1070 - Stipends	9,000.00	9,000.00	692.30	2,423.05	2,423.05	6,576.95
1100 - Benefits	355,500.00	343,200.00	24,240.55	78,257.09	78,257.09	264,942.91
1120 - Retirement Benefits	200,116.00	210,231.00	13,192.95	48,257.22	48,257.22	161,973.78
1140 - Medi-tax 1.45%	34,341.00	34,307.00	2,138.00	8,193.23	8,193.23	26,113.77
1200 - Outside Assistance	0.00	0.00	0.00	9,066.34	9,066.34	-9,066.34
1990 - Personnel Allocation	0.00	0.00	0.00	0.00	0.00	0.00
<b>ExpenseType: 10 - Personnel Total:</b>	<b>2,958,325.00</b>	<b>2,953,700.00</b>	<b>183,680.45</b>	<b>697,058.24</b>	<b>697,058.24</b>	<b>2,256,641.76</b>
<b>ExpenseType: 20 - Materials &amp; Services</b>						
2010 - Communications	12,980.00	12,980.00	734.32	2,275.89	2,275.89	10,704.11
2030 - Equipment Maintenance	4,220.00	4,220.00	0.00	0.00	0.00	4,220.00
2040 - Copier Usage	6,400.00	6,400.00	0.00	0.00	0.00	6,400.00
2050 - Vehicle Maintenance	12,357.00	0.00	0.00	0.00	0.00	0.00
2070 - Office Supplies	31,850.00	31,850.00	2,075.46	5,693.80	5,693.80	26,156.20
2090 - Memberships & Dues	8,720.00	8,720.00	115.00	395.00	395.00	8,325.00
2110 - Operating Supplies	150,952.00	150,952.00	7,873.58	8,469.44	43,469.44	107,482.56
2130 - Books & Subscriptions	21,030.00	21,030.00	102.05	2,361.29	2,361.29	18,668.71
2150 - Training	14,200.00	14,200.00	1,700.00	1,700.00	1,700.00	12,500.00
2190 - Facil & Equip Lease/Rent	12,600.00	0.00	0.00	0.00	0.00	0.00
2230 - Professional Services	240,000.00	625,017.00	30,346.74	76,416.77	267,906.19	357,110.81
2240 - Reimbursable Costs	0.00	0.00	430.00	9,780.90	9,780.90	-9,780.90
2250 - Advertising	11,600.00	11,600.00	0.00	0.00	0.00	11,600.00
2270 - Travel, Conf. & Meetings	21,700.00	21,700.00	93.52	935.02	935.02	20,764.98
2290 - Auto Allowance	19,000.00	19,000.00	811.37	3,159.91	3,159.91	15,840.09
2340 - Parking Lot Leases	37,830.00	38,930.00	3,741.53	13,338.20	37,829.44	1,100.56
2600 - Marketing	24,500.00	24,500.00	3,842.12	4,039.48	4,039.48	20,460.52
<b>ExpenseType: 20 - Materials &amp; Services Total:</b>	<b>629,939.00</b>	<b>991,099.00</b>	<b>51,865.69</b>	<b>128,565.70</b>	<b>379,546.36</b>	<b>611,552.64</b>
<b>Function: 40 - Community Development Total:</b>	<b>3,588,264.00</b>	<b>3,944,799.00</b>	<b>235,546.14</b>	<b>825,623.94</b>	<b>1,076,604.60</b>	<b>2,868,194.40</b>
<b>Function: 50 - Community Services</b>						
<b>ExpenseType: 10 - Personnel</b>						
1010 - Salaries	822,892.00	818,406.00	59,028.54	210,142.20	210,142.20	608,263.80
1030 - Hourly	91,500.00	99,704.00	4,510.36	24,280.18	24,280.18	75,423.82
1050 - Overtime	32,500.00	32,500.00	0.00	12,205.45	12,205.45	20,294.55
1100 - Benefits	153,000.00	147,000.00	12,291.96	40,363.86	40,363.86	106,636.14
1120 - Retirement Benefits	80,162.00	80,274.00	5,710.43	20,661.02	20,661.02	59,612.98
1140 - Medi-tax 1.45%	13,730.00	13,784.00	990.83	3,816.66	3,816.66	9,967.34
<b>ExpenseType: 10 - Personnel Total:</b>	<b>1,193,784.00</b>	<b>1,191,668.00</b>	<b>82,532.12</b>	<b>311,469.37</b>	<b>311,469.37</b>	<b>880,198.63</b>
<b>ExpenseType: 20 - Materials &amp; Services</b>						
2010 - Communications	4,100.00	3,100.00	452.48	1,190.93	1,190.93	1,909.07
2030 - Equipment Maintenance	150.00	150.00	0.00	0.00	0.00	150.00

GF Expenditures by Function

For Fiscal: 2018-2019 Period Ending: 09/30/2018

ExpenseObject	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
2040 - Copier Usage	2,000.00	2,000.00	0.00	0.00	0.00	2,000.00
2050 - Vehicle Maintenance	18,570.00	0.00	0.00	0.00	0.00	0.00
2070 - Office Supplies	6,200.00	6,200.00	0.00	445.26	3,621.96	2,578.04
2090 - Memberships & Dues	2,970.00	2,970.00	650.00	650.00	650.00	2,320.00
2110 - Operating Supplies	100,550.00	100,550.00	11,246.80	17,452.42	46,462.61	54,087.39
2150 - Training	3,450.00	4,500.00	0.00	0.00	0.00	4,500.00
2170 - Postage	14,600.00	14,600.00	0.00	0.00	0.00	14,600.00
2190 - Facil & Equip Lease/Rent	21,900.00	2,500.00	0.00	0.00	0.00	2,500.00
2210 - Utilities	710,000.00	710,000.00	56,945.40	142,343.57	632,000.00	78,000.00
2230 - Professional Services	398,000.00	426,000.00	4,356.80	35,468.50	71,427.70	354,572.30
2250 - Advertising	10,000.00	10,000.00	0.00	1,742.50	10,000.00	0.00
2270 - Travel, Conf. & Meetings	8,600.00	8,600.00	0.00	0.00	0.00	8,600.00
2290 - Auto Allowance	6,800.00	6,800.00	393.33	1,777.34	1,777.34	5,022.66
2410 - Community Activities	532,250.00	528,750.00	38,278.52	284,057.64	293,001.27	235,748.73
2430 - Recreation Programs	87,000.00	87,000.00	4,701.29	10,393.94	10,393.94	76,606.06
2450 - Landscape Maintenance	665,000.00	685,207.00	62,589.92	172,970.54	574,737.03	110,469.97
2470 - Tree Maintenance	600,000.00	600,000.00	55,206.00	102,413.00	400,000.00	200,000.00
2550 - Park Maintenance	1,085,000.00	1,085,000.00	85,198.01	193,976.78	842,215.67	242,784.33
<b>ExpenseType: 20 - Materials &amp; Services Total:</b>	<b>4,277,140.00</b>	<b>4,283,927.00</b>	<b>320,018.55</b>	<b>964,882.42</b>	<b>2,887,478.45</b>	<b>1,396,448.55</b>
<b>Function: 50 - Community Services Total:</b>	<b>5,470,924.00</b>	<b>5,475,595.00</b>	<b>402,550.67</b>	<b>1,276,351.79</b>	<b>3,198,947.82</b>	<b>2,276,647.18</b>
<b>Function: 60 - Public Works</b>						
<b>ExpenseType: 10 - Personnel</b>						
1010 - Salaries	1,759,687.00	1,448,043.00	132,569.09	397,040.75	397,040.75	1,051,002.25
1030 - Hourly	13,500.00	15,190.00	1,040.00	3,588.00	3,588.00	11,602.00
1050 - Overtime	5,500.00	6,500.00	400.10	546.86	546.86	5,953.14
1100 - Benefits	252,600.00	211,800.00	16,212.42	49,061.85	49,061.85	162,738.15
1120 - Retirement Benefits	153,880.00	133,580.00	10,846.76	37,247.60	37,247.60	96,332.40
1140 - Medi-tax 1.45%	25,791.00	21,311.00	2,052.91	6,166.28	6,166.28	15,144.72
1990 - Personnel Allocation	0.00	0.00	0.00	0.00	0.00	0.00
<b>ExpenseType: 10 - Personnel Total:</b>	<b>2,210,958.00</b>	<b>1,836,424.00</b>	<b>163,121.28</b>	<b>493,651.34</b>	<b>493,651.34</b>	<b>1,342,772.66</b>
<b>ExpenseType: 20 - Materials &amp; Services</b>						
2010 - Communications	9,910.00	9,910.00	867.00	2,570.32	3,370.32	6,539.68
2040 - Copier Usage	2,500.00	2,500.00	0.00	0.00	0.00	2,500.00
2050 - Vehicle Maintenance	22,405.00	0.00	0.00	0.00	0.00	0.00
2070 - Office Supplies	15,675.00	15,675.00	-9.95	2,761.44	2,761.44	12,913.56
2090 - Memberships & Dues	6,575.00	6,575.00	0.00	0.00	0.00	6,575.00
2110 - Operating Supplies	55,630.00	55,630.00	480.39	997.59	14,742.70	40,887.30
2130 - Books & Subscriptions	1,600.00	1,600.00	5.95	11.90	11.90	1,588.10
2150 - Training	10,000.00	10,000.00	0.00	0.00	0.00	10,000.00
2190 - Facil & Equip Lease/Rent	6,500.00	0.00	0.00	0.00	0.00	0.00
2210 - Utilities	381,400.00	381,400.00	31,849.24	66,654.11	380,992.78	407.22
2230 - Professional Services	718,000.00	828,023.00	8,629.80	14,385.88	567,539.20	260,483.80
2240 - Reimbursable Costs	305,000.00	520,000.00	2,347.00	53,177.96	306,168.00	213,832.00
2270 - Travel, Conf. & Meetings	8,000.00	8,000.00	766.50	766.50	766.50	7,233.50
2290 - Auto Allowance	7,050.00	7,050.00	700.19	1,672.88	1,672.88	5,377.12
2350 - Street Maintenance	1,377,500.00	1,552,500.00	65,691.22	167,427.10	1,372,270.50	180,229.50
2490 - Street Sweeping	258,405.00	258,405.00	18,300.00	36,720.00	250,480.00	7,925.00
2510 - Storm Drains	828,500.00	828,500.00	14,150.41	24,202.16	779,380.00	49,120.00
2530 - Safety Lighting	188,000.00	188,000.00	18,044.14	21,938.14	155,305.56	32,694.44
<b>ExpenseType: 20 - Materials &amp; Services Total:</b>	<b>4,202,650.00</b>	<b>4,673,768.00</b>	<b>161,821.89</b>	<b>393,285.98</b>	<b>3,835,461.78</b>	<b>838,306.22</b>
<b>Function: 60 - Public Works Total:</b>	<b>6,413,608.00</b>	<b>6,510,192.00</b>	<b>324,943.17</b>	<b>886,937.32</b>	<b>4,329,113.12</b>	<b>2,181,078.88</b>
<b>Fund: 01 - GENERAL Total:</b>	<b>36,935,828.00</b>	<b>37,949,030.00</b>	<b>2,469,481.71</b>	<b>8,523,385.26</b>	<b>25,417,155.51</b>	<b>12,531,874.49</b>
<b>Total Surplus (Deficit):</b>	<b>-36,935,828.00</b>	<b>-37,949,030.00</b>	<b>-2,469,481.71</b>	<b>-8,523,385.26</b>	<b>-25,417,155.51</b>	<b>-12,531,874.49</b>



**Fund Summary**

Fund	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
01 - GENERAL	-36,935,828.00	-37,949,030.00	-2,469,481.71	-8,523,385.26	-25,417,155.51	-12,531,874.49
<b>Total Surplus (Deficit):</b>	<b>-36,935,828.00</b>	<b>-37,949,030.00</b>	<b>-2,469,481.71</b>	<b>-8,523,385.26</b>	<b>-25,417,155.51</b>	<b>-12,531,874.49</b>