



**CITY OF DANA POINT
SEPTEMBER 2022 QUARTERLY FINANCIAL REPORT
MANAGEMENT DISCUSSION**

**FY23
Q1**

SUMMARY – The City’s finances for the first quarter (Q1) of Fiscal Year 2022-2023 (“FY22”), which ended on September 30, 2022, are tracking on budget.

General Fund revenues are up \$220,000, or 3.1% compared to the same period last year, mostly due to an increase in Transient Occupancy Tax (\$600k) which is offset by a reduction in Charges for Services (\$292k).

First quarter General Fund expenditures were \$5.2 million higher than the same quarter last year. This is attributed to the timing of payments and transfers-out that were posted in the second quarter last fiscal year, coupled with an expected increase in Police Services (\$97k).

Details of revenue and expenditure versus budget, and their changes from the prior year are explained later in this report.

BUDGETED FUND BALANCE SUMMARY:

The table below details the computation of the General Fund’s FY23 budgeted ending fund balance and includes adjustments to the budget approved by the City Council. The beginning Fund Balance at July 1, 2022 is unaudited; the City’s independent auditors are expected to complete their work shortly.

Budgeted Fund Balance <i>(in millions)</i>	Amended Budget
Fund Balance, 7/1/22 (unaudited)	\$ 21.3
Budgeted Revenues	41.1
Budgeted Expenditures	(41.1)
Budgeted Operating Transfers In	--
Budgeted Operating Transfers Out	(6.0)
Budgeted Fund Balance, 6/30/23	\$ 15.3

The budgeted FY23 ending Fund Balance at June 30, 2023 is further categorized into specific reserve accounts per City Council Policy. Note that the Art in Public Places (AIPP) Reserve is restricted for public art per the City’s Municipal Code. The remaining balance of funds not specifically

designated are listed as unassigned.

The following table details the projected FY23 budgeted ending fund balance, detailed by reserve account:

Reserve Designation <i>(in millions)</i>	Amended Budget
Art in Public Places*	\$ 0.0
Economic Stability	4.5
Extreme Event	3.7
Special Purpose**	3.0
Investment mark-to-mkt***	(0.6)
Unassigned	4.7
Total Reserves Projected @ 6/30/23	\$ 15.3

*Art in Public Places Reserve balance on 9/30/22 was \$12,446.

**Includes funds designated to address Unfunded Pension Obligations (\$2M), to update the General Plan (\$700k), and for the CASA Unfunded Liability (\$335k).

***Investment mark-to-market/unrealized loss at 6/30/22.

REVENUES:

The FY23 General Fund revenue budget is \$41.1 million. Total General Fund revenue for Q1 was \$7.3 million, which is \$220,000 more than the same period last fiscal year.

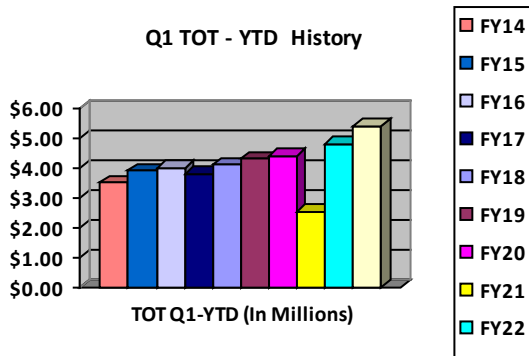
The City’s seven largest annual revenue sources account for over 85% of the General Fund budget. Those revenues, in order of magnitude, are Transient Occupancy Tax, Property Tax, Sales Tax, In-Lieu Property Tax, Charges for Services, Licenses & Permits Fees, and Franchise Fees.

Transient Occupancy Tax (TOT) – At \$5.4 million collected for Q1, historically the highest grossing quarter each year, TOT receipts were \$600,000 higher than the same period last year. Continued pent up travel demand and rising travel/hospitality related costs due to inflationary pressures resulted in a strong summer travel season.



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Property Tax – The City’s second largest revenue, with an FY23 amended budget of \$10.3 million, comes from Property Taxes. A total of \$184,000 has been collected to date, a decrease of \$26,000 compared than the same period last fiscal year. Property Tax is not received evenly throughout the year, with roughly 50% received in Q2, and 40% in Q4.

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).

The FY23 Sales and Use Tax budget is \$6.0 million. Collections to date are \$555,000, compared to \$482,000 in the same quarter last fiscal year, an increase of \$73,000 or 15%.

Dana Point’s five largest Sales Tax producing industry groups make up roughly 86% of this revenue source, and in current order of magnitude are: Hotels & Restaurants, State & County Use Tax Pools, General Consumer Goods, Food & Drug, and Fuel & Service Stations.

In-Lieu Property Taxes – Currently the City’s fourth largest revenue, In-Lieu Property Taxes are budgeted at \$5.0 million for FY23. These exist because the State cut Vehicle License Fees, traditionally a revenue source for cities. 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 received in two payments, with roughly 49% received in January and the balance in May each year.

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.

The FY23 Charges for Services budget is \$1.6 million, placing them as the fifth largest revenue. The City collected \$459,000 in Q1, which is \$292,000 less than the same period last fiscal year. This variance is a result of decreased reimbursable revenue due to only one weekend of the 2022 Ohana Festival, coupled with payment timing and a reduction in developer projects.

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.

The FY23 Licenses & Permits budget is \$1.5 million, of which \$653,000 has been collected to date; this is \$163,000, or 33%, higher than the same period last year. This increase may be attributed to a rise in construction activity and do-it-yourself homeowner projects. Note that these revenues are for specific projects that are not recurring and thus are not necessarily a good predictor for future revenue. The volatility associated with building activity warrants much restraint in making projections beyond what is currently budgeted.



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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.

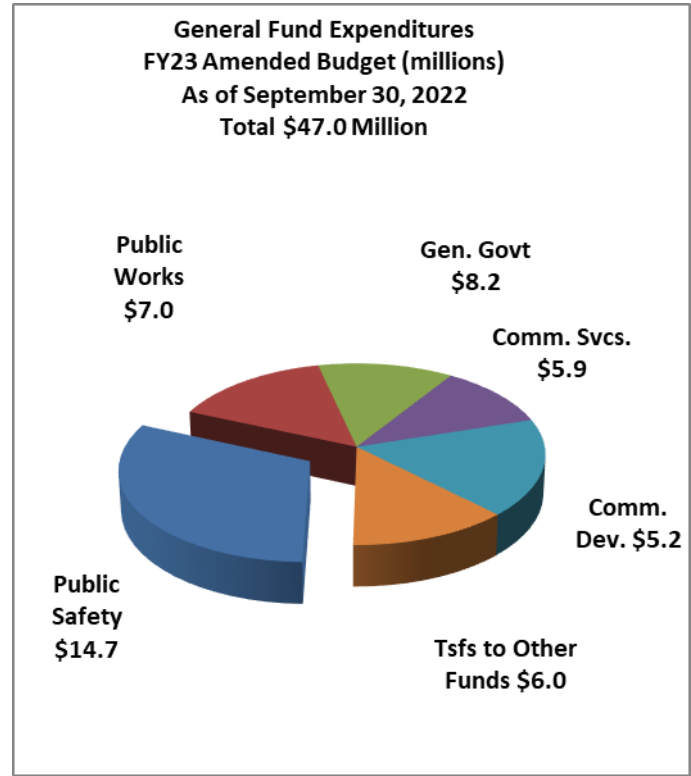
EXPENDITURES

The City’s FY23 General Fund amended expenditure budget is \$47.0 million, inclusive of \$6.0 million in transfers to other funds, and is committed to the following functional areas:

Expenditures (in millions)	FY22 Amended Budget	% of Total
Public Safety	\$ 14.7	31%
Public Works	7.0	15
Community Services & Parks	5.9	13
Community Development	5.2	11
General Government*	8.2	17
Transfers to Other Funds**	6.0	13
Total Budget	\$ 47.0	100%

*General Government includes items such as City Council, City Manager, Public Information, Administration, City Clerk, technology, insurance, and contributions to Animal Services.

**Transfers to Other Funds includes transfers-out to the Capital Improvement Fund (\$5.3M), to the Coastal Transit Fund (\$550k), and to the Facilities Improvement Fund (150k).



During Q1, General Fund expenditures were \$9.4 million (excluding transfers), which is \$600,000 more than the previous fiscal year.

Expenditures with notable variances from the prior year include:

Professional Services – Costs to date totaled \$455,000, an increase of \$98,000 over the same period last fiscal year. This increase is attributed to a rise in contract building inspections and plan review services in the building department.

Community Activities – Community Activities increased by \$76,000, from the same quarter in the prior fiscal year. The higher costs are a result of the Heritage BBQ, which did not occur in 2021, the addition of an extra Concert in the Park in 2022, and more fireworks for July 4th.

Police Services – This is by far the largest cost incurred by the City, with the current amended budget at \$14.1 million. Costs to date totaled \$3.5 million, an expected increase of \$97,000, or 2.9% over last year.



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Landscape, Tree, & Park Maintenance – Costs to date totaled \$565,000, an increase of \$271,000 compared to the same period last fiscal year. This increase is due to the timing of invoices received and processed at the start of the fiscal year.

Capital Improvement Fund disbursements for July through September 2022 totaled \$555,000, up from \$312,000 in the previous fiscal year due to timing of payments for annual Residential and Arterial Roadway repair projects. A total of \$10.8 million is budgeted in FY23 for capital projects, the majority of which relates to Residential Resurfacing (\$3.9 million) and the Residential Roadway Slurry Program (\$4.4 million). See a listing of projects, along with their budgets, actual expenditures, and encumbered (contracted) balances in Attachment #5 to this report.

Cash & Investments

The City’s Local Agency Investment Fund (LAIF) account ended the quarter with a balance of \$36.9 million. The T-Note portfolio balance was \$15.4 million at September 30, 2022, and consists of one \$3.4 million investment maturing in April 2025, as well as two \$3.2 million, one \$3.0 million and one \$2.6 million laddered investments maturing at one-year intervals over the next 5 years on October 31st.

ATTACHED FINANCIAL REPORTS:

1. General Fund Revenues – Budget vs. Actual for Period Ending 9/30/22
2. General Fund Expenditures – Budget vs. Actual for Period Ending 9/30/22
3. 9/30/22 Balance Sheets All Funds
4. CIP Projects – Budget vs. Actual for Period Ending 9/30/22
5. CIP Projects – Narrative Summary of Project Status
6. General Fund Expenditures by Function for Period Ending 9/30/22
7. FYTD Revenues, September 2022 vs 2021
8. FYTD Expenditures, September 2022 vs 2021

Investment Portfolio at September 30, 2022	
Account	Amount
Cash	\$ 3,292,360
Petty Cash	5,200
LAIF	36,950,173
T-Notes	15,400,000
Total	\$ 55,647,733



City of Dana Point, CA

General Fund Revenues - Budget vs. Actual

Group Summary

For Fiscal: 2022-2023 Period Ending: 09/30/2022

RevenueObject	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
Fund: 01 - GENERAL						
RevenueType: 10 - Taxes & Franchises						
6101 - Sec & Unsec Property Taxes	10,295,000.00	10,325,000.00	163,080.71	184,481.09	184,481.09	10,140,518.91
6103 - Property Transfer Tax	500,000.00	500,000.00	0.00	42,735.80	42,735.80	457,264.20
6105 - Franchise Fees	1,300,000.00	1,300,000.00	0.00	0.00	0.00	1,300,000.00
6107 - Homeowners Property Tax Relie	45,000.00	45,000.00	0.00	0.00	0.00	45,000.00
6109 - Transient Occupancy Tax	13,950,000.00	13,000,000.00	1,580,836.32	5,410,079.23	5,410,079.23	7,589,920.77
6110 - Short Term Rental TOT	700,000.00	725,000.00	9,908.02	9,908.02	9,908.02	715,091.98
6111 - Sales & Use Tax	6,150,000.00	6,000,000.00	554,737.25	554,737.25	554,737.25	5,445,262.75
6113 - In-lieu Property Taxes	5,005,000.00	5,020,000.00	0.00	0.00	0.00	5,020,000.00
RevenueType: 10 - Taxes & Franchises Total:	37,945,000.00	36,915,000.00	2,308,562.30	6,201,941.39	6,201,941.39	30,713,058.61
RevenueType: 20 - Licenses & Permits						
6201 - Site Development Permit	41,000.00	120,000.00	7,910.00	73,785.00	73,785.00	46,215.00
6203 - Coastal Development Permit	50,000.00	136,000.00	11,800.00	47,200.00	47,200.00	88,800.00
6205 - Conditional Use Permit	15,000.00	44,000.00	0.00	28,845.00	28,845.00	15,155.00
6207 - Other Planning Permits	15,000.00	16,000.00	11,248.00	22,800.00	22,800.00	-6,800.00
6209 - Building Permits	700,000.00	685,000.00	75,024.25	304,514.37	304,514.37	380,485.63
6211 - Plumbing Permits	60,000.00	56,000.00	4,302.00	11,431.80	11,431.80	44,568.20
6215 - Electrical Permits	70,000.00	64,000.00	13,168.90	37,366.50	37,366.50	26,633.50
6217 - Mechanical Permits	21,000.00	16,800.00	2,509.00	5,429.00	5,429.00	11,371.00
6218 - Short Term Rental Permits	20,000.00	16,000.00	1,650.00	2,250.00	2,250.00	13,750.00
6219 - Other Building Permits	1,000.00	800.00	0.00	0.00	0.00	800.00
6221 - Transportation Permits	1,000.00	800.00	0.00	0.00	0.00	800.00
6223 - Encroachment Permits	35,000.00	56,000.00	5,979.00	11,882.00	11,882.00	44,118.00
6225 - Grading Permit Plan Check	250,000.00	227,673.80	82,897.80	80,886.50	80,886.50	146,787.30
6226 - Licenses & Permits	8,000.00	6,400.00	815.32	7,243.61	7,243.61	-843.61
6227 - Other Engineering Permits	25,000.00	48,000.00	6,125.00	19,250.00	19,250.00	28,750.00
RevenueType: 20 - Licenses & Permits Total:	1,312,000.00	1,493,473.80	223,429.27	652,883.78	652,883.78	840,590.02
RevenueType: 30 - Fines & Forfeitures						
6301 - Vehicle Code Fines	175,000.00	200,000.00	13,698.25	19,745.97	19,745.97	180,254.03
6303 - Penalties, Int. & Restitution	120,000.00	120,000.00	10,351.60	7,159.58	7,159.58	112,840.42
RevenueType: 30 - Fines & Forfeitures Total:	295,000.00	320,000.00	24,049.85	26,905.55	26,905.55	293,094.45
RevenueType: 40 - Use Of Money & Property						
6401 - Rental Of Property	60,000.00	60,000.00	8,314.71	20,672.66	20,672.66	39,327.34
6403 - Investment Income	375,000.00	325,000.00	0.00	-49,631.53	-49,631.53	374,631.53
6405 - City Plaza Rental Revenue	22,800.00	22,800.00	2,000.00	8,000.00	8,000.00	14,800.00
RevenueType: 40 - Use Of Money & Property Total:	457,800.00	407,800.00	10,314.71	-20,958.87	-20,958.87	428,758.87
RevenueType: 50 - Intergovernmental						
6505 - Motor Vehicle In-lieu	15,000.00	20,000.00	0.00	0.00	0.00	20,000.00
6514 - Waste Disposal Agreement Allocation	101,000.00	85,000.00	0.00	0.00	0.00	85,000.00
6515 - Nuclear Power Program	150,000.00	158,000.00	0.00	0.00	0.00	158,000.00
6521 - Intergovernmental Cost Reimb	15,000.00	15,000.00	10,915.78	10,915.78	10,915.78	4,084.22
RevenueType: 50 - Intergovernmental Total:	281,000.00	278,000.00	10,915.78	10,915.78	10,915.78	267,084.22
RevenueType: 60 - Charges For Services						
6609 - Variance Minor Amendment	2,000.00	36,000.00	0.00	9,504.00	9,504.00	26,496.00
6611 - Tentative Tract Map	0.00	7,200.00	0.00	0.00	0.00	7,200.00
6613 - Tentative Parcel Map	5,000.00	5,200.00	0.00	0.00	0.00	5,200.00
6621 - Concept Approval	1,000.00	800.00	300.00	300.00	300.00	500.00
6623 - Planning Plan Check Fee	85,000.00	68,000.00	10,442.48	35,704.01	35,704.01	32,295.99
6627 - Other Planning Fees	9,000.00	7,200.00	0.00	339.00	339.00	6,861.00
6631 - Building Plan Check Fee	600,000.00	605,000.00	68,296.38	220,783.70	220,783.70	384,216.30
6633 - Permit Issuance Fee	50,000.00	40,000.00	3,750.00	12,375.00	12,375.00	27,625.00

General Fund Revenues - Budget vs. Actual

For Fiscal: 2022-2023 Period Ending: 09/30/2022

RevenueObject	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
6639 - Addressing Fee	3,000.00	2,400.00	115.00	1,877.00	1,877.00	523.00
6641 - Grading Inspection	150,000.00	273,246.93	18,140.63	59,867.14	59,867.14	213,379.79
6655 - Other Engineering Fees	80,000.00	76,000.00	24,711.45	44,008.39	44,008.39	31,991.61
6657 - Engineering Review Fees	2,000.00	0.00	0.00	0.00	0.00	0.00
6659 - Solid Waste Exemption Fee	0.00	1,600.00	145.00	319.00	319.00	1,281.00
6683 - Art In Public Places Fees	0.00	28,000.00	0.00	5,904.25	5,904.25	22,095.75
6685 - Reimbursed Expenses	50,000.00	60,000.00	834.10	19,049.89	19,049.89	40,950.11
6687 - Legal Reimbursements - Development	10,000.00	16,000.00	0.00	-5,184.00	-5,184.00	21,184.00
6688 - Legal Reimbursements - Other	30,000.00	4,000.00	0.00	0.00	0.00	4,000.00
6689 - Police Services Reimbursements	125,000.00	107,200.00	0.00	2,249.80	2,249.80	104,950.20
6691 - Recreation Classes	150,000.00	120,000.00	7,559.32	41,535.07	41,535.07	78,464.93
6692 - Planning Reimbursements	20,000.00	142,282.00	0.00	-11,705.00	-11,705.00	153,987.00
6693 - Activities & Trips	15,000.00	12,000.00	12,672.12	14,209.85	14,209.85	-2,209.85
6694 - Staff Time Reimbursements	20,000.00	4,000.00	0.00	0.00	0.00	4,000.00
6699 - Other P/b/e	20,000.00	16,000.00	2,242.98	8,047.79	8,047.79	7,952.21
RevenueType: 60 - Charges For Services Total:	1,427,000.00	1,632,128.93	149,209.46	459,184.89	459,184.89	1,172,944.04
RevenueType: 70 - Other						
6701 - Planning Appeal Fee	1,000.00	1,000.00	0.00	750.00	750.00	250.00
6703 - Miscellaneous Revenues	20,000.00	20,000.00	0.00	182.81	182.81	19,817.19
6707 - User Fee Income Solid Waste	60,000.00	60,000.00	0.00	0.00	0.00	60,000.00
RevenueType: 70 - Other Total:	81,000.00	81,000.00	0.00	932.81	932.81	80,067.19
Fund: 01 - GENERAL Total:	41,798,800.00	41,127,402.73	2,726,481.37	7,331,805.33	7,331,805.33	33,795,597.40
Total Surplus (Deficit):	41,798,800.00	41,127,402.73	2,726,481.37	7,331,805.33	7,331,805.33	

Fund Summary

Fund	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
01 - GENERAL	41,798,800.00	41,127,402.73	2,726,481.37	7,331,805.33	7,331,805.33	33,795,597.40
Total Surplus (Deficit):	41,798,800.00	41,127,402.73	2,726,481.37	7,331,805.33	7,331,805.33	



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General Fund Expenditures - Budget vs. Actual

Group Summary

For Fiscal: 2022-2023 Period Ending: 09/30/2022

ExpenseObject	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
Fund: 01 - GENERAL						
ExpenseType: 10 - Personnel						
1010 - Salaries	6,927,877.00	7,113,896.00	485,323.61	1,472,763.45	1,472,763.45	5,641,132.55
1030 - Hourly	273,042.00	273,042.00	18,447.49	70,560.26	70,560.26	202,481.74
1050 - Overtime	85,000.00	83,000.00	5,843.58	31,836.16	31,836.16	51,163.84
1070 - Stipends	9,000.00	9,000.00	692.30	2,076.90	2,076.90	6,923.10
1100 - Benefits	1,101,516.00	1,100,316.00	75,440.39	237,442.94	237,442.94	862,873.06
1120 - Retirement Benefits	1,184,761.00	1,222,594.00	45,698.40	696,894.91	696,894.91	525,699.09
1140 - Medi-tax 1.45%	106,015.00	108,683.00	7,607.50	23,488.54	23,488.54	85,194.46
ExpenseType: 10 - Personnel Total:	9,687,211.00	9,910,531.00	639,053.27	2,535,063.16	2,535,063.16	7,375,467.84
ExpenseType: 20 - Materials & Services						
2010 - Communications	125,100.00	190,900.00	15,547.59	33,615.32	82,717.98	108,182.02
2030 - Equipment Maintenance	466,700.00	495,125.00	52,421.77	107,583.26	395,935.10	99,189.90
2040 - Copier Usage	14,700.00	14,700.00	0.00	0.00	0.00	14,700.00
2050 - Vehicle Maintenance	79,000.00	94,000.00	11,858.00	13,970.17	45,202.25	48,797.75
2070 - Office Supplies	99,450.00	99,450.00	3,324.09	6,362.21	30,653.86	68,796.14
2090 - Memberships & Dues	76,425.00	71,225.00	121.11	21,516.42	21,516.42	49,708.58
2110 - Operating Supplies	523,050.00	594,509.00	85,362.82	171,511.41	326,794.38	267,714.62
2130 - Books & Subscriptions	47,375.00	47,050.00	2,980.87	4,160.27	4,160.27	42,889.73
2150 - Training	59,050.00	89,050.00	520.75	20,809.67	20,809.67	68,240.33
2170 - Postage	33,000.00	18,000.00	2,167.23	2,503.03	18,000.00	0.00
2190 - Facil & Equip Lease/Rent	102,000.00	102,000.00	5,876.36	21,411.37	97,744.79	4,255.21
2210 - Utilities	1,300,400.00	1,300,400.00	118,634.70	286,372.88	1,280,719.41	19,680.59
2230 - Professional Services	3,332,450.00	4,076,713.67	223,760.37	454,735.54	2,407,496.28	1,669,217.39
2240 - Reimbursable Costs	268,000.00	330,178.97	6,000.00	-141,593.55	-141,593.47	471,772.44
2250 - Advertising	41,700.00	39,200.00	7,907.82	12,539.62	38,353.99	846.01
2270 - Travel, Conf. & Meetings	103,900.00	105,400.00	5,762.47	13,240.54	13,240.54	92,159.46
2290 - Auto Allowance	74,250.00	74,150.00	4,896.67	15,908.12	15,908.12	58,241.88
2310 - City Attorney	0.00	1,149,000.00	0.00	310,275.98	1,454,275.98	-305,275.98
2330 - Police Services	14,619,000.00	14,085,060.00	1,162,197.74	3,486,593.22	13,969,867.00	115,193.00
2340 - Parking Lot Leases	54,000.00	54,000.00	3,973.12	11,919.36	47,697.69	6,302.31
2350 - Street Maintenance	1,387,000.00	1,437,000.00	73,188.27	113,760.26	1,328,334.48	108,665.52
2410 - Community Activities	619,100.00	679,100.00	19,462.33	361,707.66	361,707.66	317,392.34
2430 - Recreation Programs	134,500.00	156,000.00	7,437.06	15,988.87	15,988.87	140,011.13
2450 - Landscape Maintenance	595,000.00	809,200.00	48,722.64	144,019.29	585,834.12	223,365.88
2470 - Tree Maintenance	600,000.00	795,000.00	109,682.20	192,450.50	722,718.00	72,282.00
2490 - Street Sweeping	262,000.00	262,000.00	36,879.81	37,119.81	252,452.50	9,547.50
2510 - Storm Drains	858,800.00	923,800.00	17,699.14	25,274.94	740,462.03	183,337.97
2530 - Safety Lighting	183,500.00	228,500.00	14,061.10	24,958.18	121,408.76	107,091.24
2550 - Park Maintenance	995,000.00	1,176,800.00	103,325.13	228,353.45	1,044,793.68	132,006.32
2590 - Data Technology	300,000.00	396,610.00	18,517.13	52,694.65	302,827.66	93,782.34
2600 - Marketing	115,300.00	115,300.00	1,083.19	9,471.21	9,471.21	105,828.79
2999 - Operations Contingency	250,000.00	250,000.00	0.00	0.00	0.00	250,000.00
ExpenseType: 20 - Materials & Services Total:	27,719,750.00	30,259,421.64	2,163,371.48	6,059,233.66	25,615,499.23	4,643,922.41
ExpenseType: 30 - Capital Outlay						
3010 - Furniture & Equipment	40,000.00	114,800.00	162.51	162.51	40,962.51	73,837.49
ExpenseType: 30 - Capital Outlay Total:	40,000.00	114,800.00	162.51	162.51	40,962.51	73,837.49
ExpenseType: 40 - Insurance						
4010 - Liability Insur Premiums	497,000.00	533,500.00	-425.00	521,027.85	521,027.85	12,472.15
4030 - Property Insurance Premiums	130,000.00	125,000.00	0.00	128,737.00	128,737.00	-3,737.00
4050 - Employee Bond Premiums	1,200.00	1,200.00	0.00	1,273.00	1,273.00	-73.00
4110 - Workers' Compensation	130,000.00	138,000.00	0.00	144,064.00	144,064.00	-6,064.00

General Fund Expenditures - Budget vs. Actual

For Fiscal: 2022-2023 Period Ending: 09/30/2022

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
ExpenseType: 40 - Insurance Total:	759,700.00	799,200.00	-425.00	795,101.85	795,101.85	4,098.15
ExpenseType: 90 - Operating Transfers Out						
9010 - Tsfs Out - To Facil Imp Fund	150,000.00	150,000.00	0.00	0.00	0.00	150,000.00
9050 - Tsfs Out - To Cap Impv Fund	1,166,822.00	5,267,997.00	4,101,175.00	4,101,175.00	4,101,175.00	1,166,822.00
9060 - Tsfs Out - To Coastal Transit Fund	0.00	550,000.00	550,000.00	550,000.00	550,000.00	0.00
ExpenseType: 90 - Operating Transfers Out Total:	1,316,822.00	5,967,997.00	4,651,175.00	4,651,175.00	4,651,175.00	1,316,822.00
Fund: 01 - GENERAL Total:	39,523,483.00	47,051,949.64	7,453,337.26	14,040,736.18	33,637,801.75	13,414,147.89
Total Surplus (Deficit):	-39,523,483.00	-47,051,949.64	-7,453,337.26	-14,040,736.18	-33,637,801.75	

Fund Summary

Fund	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
01 - GENERAL	-39,523,483.00	-47,051,949.64	-7,453,337.26	-14,040,736.18	-33,637,801.75	-13,414,147.89
Total Surplus (Deficit):	-39,523,483.00	-47,051,949.64	-7,453,337.26	-14,040,736.18	-33,637,801.75	



City of Dana Point, CA

3. BALANCE SHEET

Account Summary

As Of 09/30/2022

Account	Name	Balance
Fund: 01 - GENERAL		
Assets		
01-1011	Claim on Cash	13,821,402.46
01-1020	Petty Cash	5,200.00
01-1030	Section 115 Trust (Restricted)	4,000,000.00
01-1050	Taxes Receivable - Current	1,600,000.00
01-1200	Accounts Receivable	4,755.00
01-1250	Advance Deposits	800.00
01-1350	Interest Rec On Investments	99.45
01-1500	Investments - Adjust To Fmv	-594,913.00
01-1530	Prem/disc - U.s. Gov't Secur	-76,527.66
	Total Assets:	18,760,816.25
		<u>18,760,816.25</u>
Liability		
01-2020	Accounts Payable	100,048.51
01-2080	Due To Other Agencies	-14,816.09
01-2151	Tenant Security Deposits	1,900.00
01-2290	Unearned Revenue	46,475.37
01-2391	Deferred Inflow of Resources	4,755.00
	Total Liability:	138,362.79
Equity		
01-2470	Fund Balance Desig. for Art in Public Places	12,445.88
01-2480	Fund Bal Restricted for Section 115 Trust	4,000,000.00
01-2500	Investments - Adjust To Fmv	-594,913.00
01-2550	Fund Balance Desig. for Special Purpose	3,037,743.00
01-2560	Economic Stability Reserve	4,490,101.00
01-2570	Extreme Event Reserve	3,673,719.00
01-9920	Fund Balance - Undesignated	10,709,821.86
01-9990	Suspense	2,466.57
	Total Beginning Equity:	25,331,384.31
Total Revenue		7,331,805.33
Total Expense		14,040,736.18
Revenues Over/Under Expenses		-6,708,930.85
	Total Equity and Current Surplus (Deficit):	18,622,453.46
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>18,760,816.25</u>

3. BALANCE SHEET

Account	Name	Balance
Fund: 02 - GASOLINE TAX		
Assets		
02-1011	Claim on Cash	1,625,807.34
02-1500	Investments - Adjust To Fmv	-57,462.00
	Total Assets:	1,568,345.34
		<u><u>1,568,345.34</u></u>
Liability		
	Total Liability:	0.00
Equity		
02-2500	Investments - Adjust To Fmv	-57,462.00
02-9920	Fund Balance	1,466,534.33
	Total Beginning Equity:	1,409,072.33
Total Revenue		159,273.01
Total Expense		0.00
Revenues Over/Under Expenses		<u>159,273.01</u>
	Total Equity and Current Surplus (Deficit):	1,568,345.34
	Total Liabilities, Equity and Current Surplus (Deficit):	<u><u>1,568,345.34</u></u>

3. BALANCE SHEET

Account	Name	Balance
Fund: 04 - MEASURE M FUND		
Assets		
04-1011	Claim on Cash	1,142,917.46
04-1500	Investments - Adjust To Fmv	-33,941.00
	Total Assets:	1,108,976.46
		<u><u>1,108,976.46</u></u>
Liability		
	Total Liability:	0.00
Equity		
04-2480	Fund Balance Restricted for SMP	224,442.00
04-2500	Investments - Adjust To Fmv	-33,941.00
04-9920	Fund Balance	763,535.81
	Total Beginning Equity:	954,036.81
Total Revenue		158,766.67
Total Expense		3,827.02
Revenues Over/Under Expenses		154,939.65
	Total Equity and Current Surplus (Deficit):	1,108,976.46
	Total Liabilities, Equity and Current Surplus (Deficit):	<u><u>1,108,976.46</u></u>

3. BALANCE SHEET

Account	Name	Balance
Fund: 05 - AB2766 - CLEAN AIR ACT		
Assets		
05-1011	Claim on Cash	403,565.43
05-1500	Investments - Adjust To Fmv	-25,216.00
	Total Assets:	378,349.43
		<u><u>378,349.43</u></u>
Liability		
	Total Liability:	0.00
Equity		
05-2500	Investments - Adjust To Fmv	-25,216.00
05-9920	Fund Balance	643,565.43
	Total Beginning Equity:	618,349.43
Total Revenue		0.00
Total Expense		240,000.00
Revenues Over/Under Expenses		<u>-240,000.00</u>
	Total Equity and Current Surplus (Deficit):	378,349.43
	Total Liabilities, Equity and Current Surplus (Deficit):	<u><u>378,349.43</u></u>

3. BALANCE SHEET

Account	Name	Balance
Fund: 06 - COASTAL TRANSIT		
Assets		
06-1011	Claim on Cash	103,139.45
06-1200	Accounts Receivable	849,652.00
	Total Assets:	<u>952,791.45</u> <u><u>952,791.45</u></u>
Liability		
06-2391	Deferred Inflow of Resources	849,652.00
	Total Liability:	<u>849,652.00</u>
Equity		
06-9920	Fund Balance	-217,984.00
	Total Beginning Equity:	<u>-217,984.00</u>
Total Revenue		790,000.00
Total Expense		<u>468,876.55</u>
Revenues Over/Under Expenses		321,123.45
	Total Equity and Current Surplus (Deficit):	103,139.45
	Total Liabilities, Equity and Current Surplus (Deficit):	<u><u>952,791.45</u></u>

3. BALANCE SHEET

Account	Name	Balance
Fund: 07 - TBID		
Assets		
07-1011	Claim on Cash	666,988.56
07-1500	Investments - Adjust To Fmv	-19,255.00
	Total Assets:	647,733.56
		<u><u>647,733.56</u></u>
Liability		
	Total Liability:	0.00
Equity		
07-2480	TBID '89 Act Fund Bal Reserve	486,184.09
07-2500	Investments - Adjust To Fmv	-19,255.00
07-9920	Fund Balance	18,195.47
	Total Beginning Equity:	485,124.56
Total Revenue		343,537.00
Total Expense		180,928.00
Revenues Over/Under Expenses		162,609.00
	Total Equity and Current Surplus (Deficit):	647,733.56
	Total Liabilities, Equity and Current Surplus (Deficit):	<u><u>647,733.56</u></u>

3. BALANCE SHEET

Account	Name	Balance
Fund: 08 - ROAD MAINTENANCE AND REHAB		
Assets		
08-1011	Claim on Cash	824,336.24
08-1500	Investments - Adjust To Fmv	-25,400.00
	Total Assets:	798,936.24
		<u><u>798,936.24</u></u>
Liability		
	Total Liability:	0.00
Equity		
08-2500	Investments - Adjust To Fmv	-25,400.00
08-9920	Fund Balance	763,659.88
	Total Beginning Equity:	738,259.88
Total Revenue		60,676.36
Total Expense		0.00
Revenues Over/Under Expenses		60,676.36
	Total Equity and Current Surplus (Deficit):	798,936.24
	Total Liabilities, Equity and Current Surplus (Deficit):	<u><u>798,936.24</u></u>

3. BALANCE SHEET

Account	Name	Balance
Fund: 09 - HEADLANDS HABITAT (ESHA)		
Assets		
09-1011	Claim on Cash	311,741.77
09-1391	Beneficial Interest Receivable	440,028.00
09-1500	Investments - Adjust To Fmv	-12,508.00
	Total Assets:	739,261.77
		<u>739,261.77</u>
Liability		
09-2391	Deferred Inflow of Resources	440,028.00
	Total Liability:	440,028.00
Equity		
09-2500	Investments - Adjust To Fmv	-12,508.00
09-9920	Fund Balance	311,741.77
	Total Beginning Equity:	299,233.77
Total Revenue		0.00
Total Expense		0.00
Revenues Over/Under Expenses		0.00
	Total Equity and Current Surplus (Deficit):	299,233.77
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>739,261.77</u>

3. BALANCE SHEET

Account	Name	Balance
Fund: 11 - CAPITAL IMPROVEMENTS		
Assets		
11-1011	Claim on Cash	22,142,619.20
	Total Assets:	22,142,619.20
		<u>22,142,619.20</u>
Liability		
	Total Liability:	0.00
Equity		
11-2440	Fund Bal Reserved for Doheny Village Impv	418,131.67
11-2580	Community Investment Reserve	15,118,114.00
11-9920	Fund Balance - Undesignated	3,060,577.31
	Total Beginning Equity:	18,596,822.98
Total Revenue		4,101,175.00
Total Expense		555,378.78
Revenues Over/Under Expenses		<u>3,545,796.22</u>
	Total Equity and Current Surplus (Deficit):	22,142,619.20
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>22,142,619.20</u>

3. BALANCE SHEET

Account	Name	Balance
Fund: 12 - FACILITIES IMPROVEMENT FUND		
Assets		
12-1011	Claim on Cash	1,892,215.88
12-1200	Accounts Receivable	198,776.00
	Total Assets:	2,090,991.88
		<u>2,090,991.88</u>
Liability		
12-2391	Deferred Inflow of Resources	198,776.00
	Total Liability:	198,776.00
Equity		
12-2480	Fund Balance Restricted for PEG Fees	371,153.32
12-9920	Fund Balance	1,526,668.15
	Total Beginning Equity:	1,897,821.47
Total Revenue		0.00
Total Expense		5,605.59
Revenues Over/Under Expenses		-5,605.59
	Total Equity and Current Surplus (Deficit):	1,892,215.88
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>2,090,991.88</u>

3. BALANCE SHEET

Account	Name	Balance
Fund: 21 - PARK DEVELOPMENT		
Assets		
21-1011	Claim on Cash	842.95
21-1500	Investments - Adjust To Fmv	-33.00
	Total Assets:	809.95
		<u><u>809.95</u></u>
Liability		
	Total Liability:	0.00
Equity		
21-2500	Investments - Adjust To Fmv	-33.00
21-9920	Fund Balance	842.95
	Total Beginning Equity:	809.95
Total Revenue		0.00
Total Expense		0.00
Revenues Over/Under Expenses		0.00
	Total Equity and Current Surplus (Deficit):	809.95
	Total Liabilities, Equity and Current Surplus (Deficit):	<u><u>809.95</u></u>

3. BALANCE SHEET

Account	Name	Balance
Fund: 25 - SUPP LAW ENFORCEMENT SERVICES		
Assets		
25-1011	Claim on Cash	139,816.41
25-1500	Investments - Adjust To Fmv	-3,179.00
	Total Assets:	136,637.41
		<u><u>136,637.41</u></u>
Liability		
	Total Liability:	0.00
Equity		
25-2500	Investments - Adjust To Fmv	-3,179.00
25-9920	Fund Balance	79,769.82
	Total Beginning Equity:	76,590.82
Total Revenue		77,407.51
Total Expense		17,360.92
Revenues Over/Under Expenses		60,046.59
	Total Equity and Current Surplus (Deficit):	136,637.41
	Total Liabilities, Equity and Current Surplus (Deficit):	<u><u>136,637.41</u></u>

3. BALANCE SHEET

Account	Name	Balance
Fund: 27 - CFD 2006-1 MAINTENANCE		
Assets		
27-1011	Claim on Cash	655,352.12
27-1500	Investments - Adjust To Fmv	-26,290.00
	Total Assets:	629,062.12
		<u><u>629,062.12</u></u>
Liability		
	Total Liability:	0.00
Equity		
27-2480	Funicular Replacement Reserve	62,000.00
27-2500	Investments - Adjust To Fmv	-26,290.00
27-9920	Fund Balance	605,867.91
	Total Beginning Equity:	641,577.91
Total Revenue		1,637.86
Total Expense		14,153.65
Revenues Over/Under Expenses		-12,515.79
	Total Equity and Current Surplus (Deficit):	629,062.12
	Total Liabilities, Equity and Current Surplus (Deficit):	<u><u>629,062.12</u></u>

3. BALANCE SHEET

Account	Name	Balance
Fund: 31 - AGENCY TRUST		
Assets		
31-1011	Claim on Cash	11,763,762.31
Total Assets:		11,763,762.31
		<u>11,763,762.31</u>
Liability		
31-2150	CD 3rd Party Rev & Staff Time (refu	362,892.84
31-2210	Deposits - San Joaquin Hills TCA	30,488.00
31-2220	Deposits - Carits	25,459.23
31-2240	Deposits - Smip	3,727.86
31-2270	Deposits - Green Bldg Prog	1,213.00
31-2300	Trust Deposits	644,654.80
31-2310	P/b/e Planning Deposits	2,831.25
31-2320	Other Comm Dev Deposits	1,869,761.32
31-2380	Affordable Housing Program	619,271.55
31-2390	Building Permit Eng Deposits	321,674.19
31-2410	PW Refundable Cash Bonds	7,873,900.00
31-2420	Deposits - Foothill/Eastern TCA	7,788.27
31-2490	Deposits - ADA (CASp Certification and Train	100.00
Total Liability:		11,763,762.31
Total Equity and Current Surplus (Deficit):		0.00
Total Liabilities, Equity and Current Surplus (Deficit):		<u>11,763,762.31</u>

3. BALANCE SHEET

Account	Name	Balance
Fund: 33 - CFD 2013 BONDHOLDER FUND		
Assets		
33-1011	Claim on Cash	148,025.46
33-1583	Reserve 2020-1 (92057004)	2,653,264.36
33-1584	Bond Payment 2020-1 (92057001)	6,689.97
33-1585	Special Tax 2020-1 (92057000)	1,266,001.67
33-1610	Escrow Fund 2020-1 (92057200)	4.89
33-1660	Admin. Expense Account (92057003)	0.08
	Total Assets:	4,073,986.43
		<u>4,073,986.43</u>
Liability		
33-2090	Due to Bondholders	4,073,986.43
	Total Liability:	4,073,986.43
Total Revenue		0.00
Total Expense		0.00
Revenues Over/Under Expenses		0.00
	Total Equity and Current Surplus (Deficit):	0.00
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>4,073,986.43</u>



City of Dana Point, CA

CIP Projects - Budget vs. Actual Group Summary

For Fiscal: 2022-2023 Period Ending: 09/30/2022

CIP	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
Fund: 11 - CAPITAL IMPROVEMENTS						
1291 - Capo Beach Connectivity Study Enhancements Proj	0.00	47,688.00	0.00	0.00	1,053.95	46,634.05
1318 - Residential Resurfacing FY21	0.00	257,788.50	0.00	0.00	50,893.50	206,895.00
1320 - Arterial Roadway Slurry Program FY21	0.00	152,318.22	0.00	0.00	0.00	152,318.22
1322 - Residential Roadway Slurry Program FY21	0.00	484,847.16	0.00	0.00	0.00	484,847.16
1329 - FY22 Road Resurfacing	0.00	2,216,000.00	0.00	0.00	21,800.00	2,194,200.00
1330 - FY22 Residential Slurry	0.00	1,681,859.34	452,580.78	452,580.78	1,482,933.20	198,926.14
1331 - FY22 Citywide Storm Drain Repairs	0.00	170,774.53	0.00	0.00	30,774.53	140,000.00
1332 - FY22 Citywide Storm Drain Improvements Design	0.00	237,590.15	43,643.00	43,643.00	77,590.15	160,000.00
1334 - FY22 Roadway Rehab & Repair Design Work	0.00	23,710.00	3,500.00	3,500.00	13,500.00	10,210.00
1335 - FY22 Sidewalk/Concrete Repairs & ADA	0.00	98,825.00	0.00	8,855.00	66,380.00	32,445.00
1336 - FY22 Traffic Safety Repairs & Improvements	0.00	13,502.15	0.00	0.00	9,541.00	3,961.15
1337 - FY23 Road Resurfacing	1,399,000.00	1,399,000.00	0.00	0.00	0.00	1,399,000.00
1338 - FY23 Residential Slurry	2,256,000.00	2,256,000.00	0.00	0.00	0.00	2,256,000.00
1339 - FY23 Citywide Storm Drain Repairs	200,000.00	200,000.00	0.00	0.00	0.00	200,000.00
1340 - FY22 Doheny Village Connectivity Design/Improvements	0.00	455,775.92	0.00	0.00	0.00	455,775.92
1341 - FY23 Water Quality/Diversion Repairs & Mntce.	50,000.00	50,000.00	0.00	0.00	0.00	50,000.00
1342 - FY23 Roadway Rehab & Repair Design Work	100,000.00	100,000.00	0.00	0.00	0.00	100,000.00
1343 - FY23 Sidewalk/Concrete Repairs & ADA	100,000.00	100,000.00	0.00	0.00	55,000.00	45,000.00
1344 - FY23 Traffic Safety Repairs & Improvements	100,000.00	100,000.00	0.00	0.00	0.00	100,000.00
1347 - Traffic Signal Synchronization Project-Project P	0.00	325,000.00	0.00	0.00	0.00	325,000.00
1349 - Lantern Bay Park Stairway Art Project	0.00	468,000.00	0.00	46,800.00	182,300.00	285,700.00
Fund: 11 - CAPITAL IMPROVEMENTS Total:	4,205,000.00	10,838,678.97	499,723.78	555,378.78	1,991,766.33	8,846,912.64
Total Surplus (Deficit):	-4,205,000.00	-10,838,678.97	-499,723.78	-555,378.78	-1,991,766.33	

Fund Summary

Fund	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
11 - CAPITAL IMPROVEMENTS	-4,205,000.00	-10,838,678.97	-499,723.78	-555,378.78	-1,991,766.33	-8,846,912.64
Total Surplus (Deficit):	-4,205,000.00	-10,838,678.97	-499,723.78	-555,378.78	-1,991,766.33	

FY23 Summary of Capital Improvement Project Statuses
As of September 30, 2022

Project No.	Project Name	FY23 Current Budget	PY Total Expenditures	FYTD Activity + Encumbrances	Budget Remaining
1291	Capo Beach Connectivity Study Enhancements Proj (#1291) Summary: Preliminary design work ongoing. The City is actively coordinating with Caltrans on this work effort. Design for the City's portion of work will continue into FY 22/23; Request for quotes process being initiated. Additional funding for design is included in CIP#1341.	47,688.00	14,239.75	1,053.95	46,634.05
1318	Residential Resurfacing FY21 (#1318) Summary: Project was substantially completed on May 26, 2022. NOC approved on June 22, 2022. Final retention payment to be completed by November 2022.	257,788.50	1,902,711.50	50,893.50	206,895.00
1320	Arterial Roadway Slurry Program FY21 (#1320) Summary: Project was completed in Fall 2021 (in conjunction with CIP#1322). NOC approved by City Council at the November 2, 2021 meeting with project savings being returned to the CIP Fund. Final retention payment to be completed in Q2 FY23.	152,318.22	347,681.92	-	152,318.22
1322	Residential Roadway Slurry Program FY21 (#1322) Summary: Project was completed in Fall 2021 (in conjunction with CIP#1320). NOC approved by City Council at the November 2, 2021 meeting with project savings being returned to the CIP Fund. Final retention payment to be completed in Q2 FY23.	484,847.16	840,152.93	-	484,847.16
1329	FY22 Road Resurfacing (#1329) Summary: Work is for the construction of FY22 Roadway Rehab & Repair Design Work (CIP#1334). Project is anticipated to begin construction in January/February 2023.	2,216,000.00	34,000.00	21,800.00	2,194,200.00
1330	FY22 Residential Slurry (#1330) Summary: Work was divided into 2 separate contracts, the Citywide Asphalt Repairs Project and the Slurry Seal Project. The Citywide Asphalt Repairs Project bid opening occurred on February 24, 2022 and the contract was awarded at the March 1, 2022 City Council meeting. Construction began in April, 2022. Project involved completing asphalt repairs Citywide on streets scheduled for slurry seal treatment. The Slurry Seal Project bid opening occurred on April 7, 2022 and the contract was awarded at the April 19, 2022 City Council meeting. Construction began in June 2022 and entails slurry seal application on various streets Citywide. Anticipated completion in late November, 2022.	1,681,859.34	570,140.66	1,482,933.20	198,926.14
1331	FY22 Citywide Storm Drain Repairs (#1331) Summary: Project is current and ongoing. Project is to address storm drain repairs citywide identified by video inspections.	170,774.53	29,225.47	30,774.53	140,000.00
1332	FY22 Citywide Storm Drain Improvements Design (#1332) Summary: Project is current and ongoing.	237,590.15	162,409.85	77,590.15	160,000.00
1334	FY22 Roadway Rehab & Repair Design Work (#1334) Summary: Project is current and design completed. Project bid opening is scheduled for October 20, 2022. Project includes street rehabilitation of portions of Calle Fortuna, Calle Loma, Palisades Drive, Aurelio Drive, Callita Drive, Doheny Place, Formosa Drive, Moongate Court, Starridge Road, Via Elevado and Via Verde. Construction work is covered under CIP#1329.	23,710.00	76,290.00	13,500.00	10,210.00

FY23 Summary of Capital Improvement Project Statuses
As of September 30, 2022

Project No.	Project Name	FY23 Current Budget	PY Total Expenditures	FYTD Activity + Encumbrances	Budget Remaining
1335	FY22 Sidewalk/Concrete Repairs & ADA (#1335) Summary: Project is current and ongoing.	98,825.00	1,175.00	66,380.00	32,445.00
1336	FY22 Traffic Safety Repairs & Improvements (#1336) Summary: Project is current and ongoing.	13,502.15	86,497.85	9,541.00	3,961.15
1337	FY23 Road Resurfacing (#1337) Summary: Project is current and ongoing. Work is for the construction of FY23 Roadway Rehab & Repair Design Work (CIP#1342)	1,399,000.00	-	-	1,399,000.00
1338	FY23 Residential Slurry (#1338) Summary: Project is current and ongoing.	2,256,000.00	-	-	2,256,000.00
1339	FY23 Citywide Storm Drain Repairs Summary: Project is current and ongoing.	200,000.00	-	-	200,000.00
1340	FY22 Doheny Village Connectivity Design/Improvements (#1340) Summary: Preliminary design work ongoing (in conjunction with CIP#1291); The City is actively coordinating with Caltrans on this work effort. Design for the City's portion of work will continue into FY 22/23; Request for quotes process being initiated. Additional funding for design is included in CIP#1341.	455,775.92	189,224.08	-	455,775.92
1341	FY23 Water Quality/Diversion Repairs & Mntce. (#1341) Summary: Project is current and ongoing.	50,000.00	-	-	50,000.00
1342	FY23 Roadway Rehab & Repair Design Work (#1342) Summary: Project is current and ongoing. Project includes street rehabilitation of portions of Violet Lantern, Granada Drive and Valencia Place. Construction work is covered under CIP#1337.	100,000.00	-	-	100,000.00
1343	FY23 Sidewalk/Concrete Repairs & ADA (#1343) Summary: Project is current and ongoing.	100,000.00	-	55,000.00	45,000.00
1344	FY23 Traffic Safety Repairs & Improvements (#1344) Summary: Project is current and ongoing.	100,000.00	-	-	100,000.00

FY23 Summary of Capital Improvement Project Statuses
As of September 30, 2022

Project No.	Project Name	FY23 Current Budget	PY Total Expenditures	FYTD Activity + Encumbrances	Budget Remaining
1347	Traffic Signal Synchronization Project - Project P (#1347) Summary: Project is current and ongoing. Project award agreement in progress.	325,000.00	-	-	325,000.00
1349	Lantern Bay Park Stairway Art Project (#1349) Summary: Project is current and ongoing. Construction of handrails to begin in November/December 2022, and construction of artwork estimated to begin in Spring/Summer 2023.	468,000.00	-	182,300.00	285,700.00
		10,838,678.97	4,253,749.01	1,991,766.33	8,846,912.64
		FY23 Current Budget	PY Total Expenditures	FYTD Activity + Encumbrances	Budget Remaining



City of Dana Point, CA

General Fund Expenditures by Function

Group Summary

For Fiscal: 2022-2023 Period Ending: 09/30/2022

ExpenseObject	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
Fund: 01 - GENERAL						
Function: 10 - General Government						
ExpenseType: 10 - Personnel						
1010 - Salaries	1,981,794.00	1,980,578.00	141,527.87	432,366.92	432,366.92	1,548,211.08
1030 - Hourly	50,808.00	50,808.00	3,162.00	9,873.50	9,873.50	40,934.50
1050 - Overtime	13,500.00	11,500.00	91.36	4,799.94	4,799.94	6,700.06
1100 - Benefits	308,016.00	308,016.00	20,797.42	73,576.28	73,576.28	234,439.72
1120 - Retirement Benefits	742,025.00	766,068.00	10,564.43	590,052.65	590,052.65	176,015.35
1140 - Medi-tax 1.45%	29,908.00	29,861.00	2,192.24	6,748.43	6,748.43	23,112.57
ExpenseType: 10 - Personnel Total:	3,126,051.00	3,146,831.00	178,335.32	1,117,417.72	1,117,417.72	2,029,413.28
ExpenseType: 20 - Materials & Services						
2010 - Communications	82,400.00	148,700.00	12,367.72	23,200.37	64,257.14	84,442.86
2030 - Equipment Maintenance	417,800.00	446,225.00	52,421.77	101,909.40	386,200.24	60,024.76
2040 - Copier Usage	6,500.00	6,500.00	0.00	0.00	0.00	6,500.00
2050 - Vehicle Maintenance	79,000.00	94,000.00	11,858.00	13,970.17	45,202.25	48,797.75
2070 - Office Supplies	44,350.00	44,350.00	423.62	1,299.96	22,255.33	22,094.67
2090 - Memberships & Dues	59,425.00	53,225.00	0.00	19,070.31	19,070.31	34,154.69
2110 - Operating Supplies	130,500.00	152,034.00	8,806.25	38,608.05	82,066.09	69,967.91
2130 - Books & Subscriptions	15,275.00	14,950.00	1,363.67	2,425.07	2,425.07	12,524.93
2150 - Training	34,450.00	64,450.00	0.00	18,522.19	18,522.19	45,927.81
2170 - Postage	18,000.00	18,000.00	2,167.23	2,503.03	18,000.00	0.00
2190 - Facil & Equip Lease/Rent	100,000.00	100,000.00	5,876.36	21,411.37	97,744.79	2,255.21
2210 - Utilities	161,400.00	161,400.00	18,032.83	34,906.09	150,000.00	11,400.00
2230 - Professional Services	2,019,950.00	932,590.00	62,938.41	204,831.39	773,843.13	158,746.87
2250 - Advertising	28,500.00	26,000.00	6,438.82	9,415.62	27,353.99	-1,353.99
2270 - Travel, Conf. & Meetings	56,000.00	56,000.00	2,314.47	7,697.84	7,697.84	48,302.16
2290 - Auto Allowance	30,050.00	29,950.00	1,820.89	5,884.95	5,884.95	24,065.05
2310 - City Attorney	0.00	1,149,000.00	0.00	310,275.98	1,454,275.98	-305,275.98
2590 - Data Technology	300,000.00	396,610.00	18,517.13	52,694.65	302,827.66	93,782.34
2600 - Marketing	72,500.00	72,500.00	680.00	3,300.00	3,300.00	69,200.00
2999 - Operations Contingency	250,000.00	250,000.00	0.00	0.00	0.00	250,000.00
ExpenseType: 20 - Materials & Services Total:	3,906,100.00	4,216,484.00	206,027.17	871,926.44	3,480,926.96	735,557.04
ExpenseType: 30 - Capital Outlay						
3010 - Furniture & Equipment	40,000.00	114,800.00	162.51	162.51	40,962.51	73,837.49
ExpenseType: 30 - Capital Outlay Total:	40,000.00	114,800.00	162.51	162.51	40,962.51	73,837.49
ExpenseType: 40 - Insurance						
4010 - Liability Insur Premiums	497,000.00	533,500.00	-425.00	521,027.85	521,027.85	12,472.15
4030 - Property Insurance Premiums	130,000.00	125,000.00	0.00	128,737.00	128,737.00	-3,737.00
4050 - Employee Bond Premiums	1,200.00	1,200.00	0.00	1,273.00	1,273.00	-73.00
4110 - Workers' Compensation	130,000.00	138,000.00	0.00	144,064.00	144,064.00	-6,064.00
4210 - Unemployment Benefits	1,500.00	1,500.00	0.00	0.00	0.00	1,500.00
ExpenseType: 40 - Insurance Total:	759,700.00	799,200.00	-425.00	795,101.85	795,101.85	4,098.15
ExpenseType: 90 - Operating Transfers Out						
9010 - Tsfs Out - To Facil Imp Fund	150,000.00	150,000.00	0.00	0.00	0.00	150,000.00
9050 - Tsfs Out - To Cap Impv Fund	1,166,822.00	5,267,997.00	4,101,175.00	4,101,175.00	4,101,175.00	1,166,822.00
9060 - Tsfs Out - To Coastal Transit Fund	0.00	550,000.00	550,000.00	550,000.00	550,000.00	0.00
ExpenseType: 90 - Operating Transfers Out Total:	1,316,822.00	5,967,997.00	4,651,175.00	4,651,175.00	4,651,175.00	1,316,822.00
Function: 10 - General Government Total:	9,148,673.00	14,245,312.00	5,035,275.00	7,435,783.52	10,085,584.04	4,159,727.96
Function: 20 - Public Safety						
ExpenseType: 10 - Personnel						
1030 - Hourly	36,428.00	36,428.00	2,354.95	6,267.79	6,267.79	30,160.21

General Fund Expenditures by Function

For Fiscal: 2022-2023 Period Ending: 09/30/2022

ExpenseObject	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
1120 - Retirement Benefits	2,732.00	2,732.00	176.62	464.64	464.64	2,267.36
1140 - Medi-tax 1.45%	528.00	528.00	34.15	90.88	90.88	437.12
ExpenseType: 10 - Personnel Total:	39,688.00	39,688.00	2,565.72	6,823.31	6,823.31	32,864.69
ExpenseType: 20 - Materials & Services						
2010 - Communications	14,300.00	14,300.00	502.89	3,088.30	11,134.19	3,165.81
2030 - Equipment Maintenance	43,000.00	43,000.00	0.00	5,673.86	9,734.86	33,265.14
2040 - Copier Usage	500.00	500.00	0.00	0.00	0.00	500.00
2070 - Office Supplies	7,000.00	7,000.00	965.27	1,114.66	1,114.66	5,885.34
2090 - Memberships & Dues	200.00	1,200.00	90.00	90.00	90.00	1,110.00
2110 - Operating Supplies	75,000.00	87,000.00	7,046.55	10,653.48	10,653.48	76,346.52
2150 - Training	5,500.00	5,500.00	0.00	0.00	0.00	5,500.00
2230 - Professional Services	162,500.00	376,443.00	20,326.00	47,251.00	272,403.12	104,039.88
2270 - Travel, Conf. & Meetings	17,500.00	17,500.00	891.65	2,130.20	2,130.20	15,369.80
2290 - Auto Allowance	7,000.00	7,000.00	507.70	1,523.10	1,523.10	5,476.90
2330 - Police Services	14,619,000.00	14,085,060.00	1,162,197.74	3,486,593.22	13,969,867.00	115,193.00
ExpenseType: 20 - Materials & Services Total:	14,951,500.00	14,644,503.00	1,192,527.80	3,558,117.82	14,278,650.61	365,852.39
Function: 20 - Public Safety Total:	14,991,188.00	14,684,191.00	1,195,093.52	3,564,941.13	14,285,473.92	398,717.08
Function: 40 - Community Development						
ExpenseType: 10 - Personnel						
1010 - Salaries	2,552,059.00	2,745,325.00	171,903.63	515,376.53	515,376.53	2,229,948.47
1030 - Hourly	16,936.00	16,936.00	1,640.24	6,068.08	6,068.08	10,867.92
1050 - Overtime	32,500.00	32,500.00	2,190.95	4,786.81	4,786.81	27,713.19
1070 - Stipends	9,000.00	9,000.00	692.30	2,076.90	2,076.90	6,923.10
1100 - Benefits	405,600.00	421,800.00	30,001.89	89,748.47	89,748.47	332,051.53
1120 - Retirement Benefits	223,398.00	239,588.00	17,317.12	52,046.28	52,046.28	187,541.72
1140 - Medi-tax 1.45%	37,851.00	40,654.00	2,558.91	7,662.59	7,662.59	32,991.41
ExpenseType: 10 - Personnel Total:	3,277,344.00	3,505,803.00	226,305.04	677,765.66	677,765.66	2,828,037.34
ExpenseType: 20 - Materials & Services						
2010 - Communications	12,500.00	12,500.00	1,177.70	2,914.44	2,914.44	9,585.56
2030 - Equipment Maintenance	3,200.00	3,200.00	0.00	0.00	0.00	3,200.00
2040 - Copier Usage	5,500.00	5,500.00	0.00	0.00	0.00	5,500.00
2070 - Office Supplies	26,500.00	26,500.00	1,198.92	2,159.04	2,159.04	24,340.96
2090 - Memberships & Dues	9,500.00	9,500.00	31.11	666.11	666.11	8,833.89
2110 - Operating Supplies	153,550.00	186,475.00	40,535.25	67,012.00	99,816.91	86,658.09
2130 - Books & Subscriptions	31,600.00	31,600.00	1,617.20	1,735.20	1,735.20	29,864.80
2150 - Training	11,100.00	11,100.00	0.00	1,560.00	1,560.00	9,540.00
2230 - Professional Services	227,000.00	1,236,298.55	100,003.09	114,799.40	547,312.27	688,986.28
2240 - Reimbursable Costs	0.00	17,258.24	6,000.00	-16,460.00	-16,459.94	33,718.18
2250 - Advertising	1,200.00	1,200.00	0.00	0.00	0.00	1,200.00
2270 - Travel, Conf. & Meetings	17,700.00	19,200.00	2,556.35	3,412.50	3,412.50	15,787.50
2290 - Auto Allowance	22,700.00	22,700.00	1,668.21	5,235.51	5,235.51	17,464.49
2340 - Parking Lot Leases	54,000.00	54,000.00	3,973.12	11,919.36	47,697.69	6,302.31
2600 - Marketing	42,800.00	42,800.00	403.19	6,171.21	6,171.21	36,628.79
ExpenseType: 20 - Materials & Services Total:	618,850.00	1,679,831.79	159,164.14	201,124.77	702,220.94	977,610.85
Function: 40 - Community Development Total:	3,896,194.00	5,185,634.79	385,469.18	878,890.43	1,379,986.60	3,805,648.19
Function: 50 - Community Services						
ExpenseType: 10 - Personnel						
1010 - Salaries	745,630.00	699,876.00	53,228.86	160,831.03	160,831.03	539,044.97
1030 - Hourly	135,430.00	135,430.00	8,820.95	39,943.00	39,943.00	95,487.00
1050 - Overtime	32,500.00	32,500.00	1,011.26	18,716.53	18,716.53	13,783.47
1100 - Benefits	151,800.00	134,400.00	9,158.47	27,865.76	27,865.76	106,534.24
1120 - Retirement Benefits	73,691.00	69,967.00	5,492.37	17,459.15	17,459.15	52,507.85
1140 - Medi-tax 1.45%	13,247.00	12,583.00	958.15	3,317.53	3,317.53	9,265.47
ExpenseType: 10 - Personnel Total:	1,152,298.00	1,084,756.00	78,670.06	268,133.00	268,133.00	816,623.00
ExpenseType: 20 - Materials & Services						
2010 - Communications	5,000.00	5,000.00	383.17	1,456.01	1,456.01	3,543.99
2040 - Copier Usage	2,200.00	2,200.00	0.00	0.00	0.00	2,200.00

General Fund Expenditures by Function

For Fiscal: 2022-2023 Period Ending: 09/30/2022

ExpenseObject	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
2070 - Office Supplies	6,500.00	6,500.00	392.63	728.63	4,064.91	2,435.09
2090 - Memberships & Dues	3,000.00	3,000.00	0.00	900.00	900.00	2,100.00
2110 - Operating Supplies	96,000.00	101,000.00	7,730.31	31,343.55	97,692.56	3,307.44
2150 - Training	4,500.00	4,500.00	520.75	627.48	627.48	3,872.52
2170 - Postage	15,000.00	0.00	0.00	0.00	0.00	0.00
2190 - Facil & Equip Lease/Rent	2,000.00	2,000.00	0.00	0.00	0.00	2,000.00
2210 - Utilities	754,000.00	754,000.00	77,217.13	167,053.17	746,000.00	8,000.00
2230 - Professional Services	273,500.00	305,500.00	12,658.40	55,401.43	180,949.93	124,550.07
2250 - Advertising	12,000.00	12,000.00	1,469.00	3,124.00	11,000.00	1,000.00
2270 - Travel, Conf. & Meetings	8,700.00	8,700.00	0.00	0.00	0.00	8,700.00
2290 - Auto Allowance	7,300.00	7,300.00	324.14	1,451.13	1,451.13	5,848.87
2410 - Community Activities	619,100.00	679,100.00	19,462.33	361,707.66	361,707.66	317,392.34
2430 - Recreation Programs	134,500.00	156,000.00	7,437.06	15,988.87	15,988.87	140,011.13
2450 - Landscape Maintenance	595,000.00	809,200.00	48,722.64	144,019.29	585,834.12	223,365.88
2470 - Tree Maintenance	600,000.00	795,000.00	109,682.20	192,450.50	722,718.00	72,282.00
2550 - Park Maintenance	995,000.00	1,176,800.00	103,325.13	228,353.45	1,044,793.68	132,006.32
ExpenseType: 20 - Materials & Services Total:	4,133,300.00	4,827,800.00	389,324.89	1,204,605.17	3,775,184.35	1,052,615.65
Function: 50 - Community Services Total:	5,285,598.00	5,912,556.00	467,994.95	1,472,738.17	4,043,317.35	1,869,238.65
Function: 60 - Public Works						
ExpenseType: 10 - Personnel						
1010 - Salaries	1,648,394.00	1,688,117.00	118,663.25	364,188.97	364,188.97	1,323,928.03
1030 - Hourly	33,440.00	33,440.00	2,469.35	8,407.89	8,407.89	25,032.11
1050 - Overtime	6,500.00	6,500.00	2,550.01	3,532.88	3,532.88	2,967.12
1100 - Benefits	236,100.00	236,100.00	15,482.61	46,252.43	46,252.43	189,847.57
1120 - Retirement Benefits	142,915.00	144,239.00	12,147.86	36,872.19	36,872.19	107,366.81
1140 - Medi-tax 1.45%	24,481.00	25,057.00	1,864.05	5,669.11	5,669.11	19,387.89
ExpenseType: 10 - Personnel Total:	2,091,830.00	2,133,453.00	153,177.13	464,923.47	464,923.47	1,668,529.53
ExpenseType: 20 - Materials & Services						
2010 - Communications	10,900.00	10,400.00	1,116.11	2,956.20	2,956.20	7,443.80
2030 - Equipment Maintenance	2,700.00	2,700.00	0.00	0.00	0.00	2,700.00
2070 - Office Supplies	15,100.00	15,100.00	343.65	1,059.92	1,059.92	14,040.08
2090 - Memberships & Dues	4,300.00	4,300.00	0.00	790.00	790.00	3,510.00
2110 - Operating Supplies	68,000.00	68,000.00	21,244.46	23,894.33	36,565.34	31,434.66
2130 - Books & Subscriptions	500.00	500.00	0.00	0.00	0.00	500.00
2150 - Training	3,500.00	3,500.00	0.00	100.00	100.00	3,400.00
2210 - Utilities	385,000.00	385,000.00	23,384.74	84,413.62	384,719.41	280.59
2230 - Professional Services	649,500.00	1,225,882.12	27,834.47	32,452.32	632,987.83	592,894.29
2240 - Reimbursable Costs	268,000.00	312,920.73	0.00	-125,133.55	-125,133.53	438,054.26
2270 - Travel, Conf. & Meetings	4,000.00	4,000.00	0.00	0.00	0.00	4,000.00
2290 - Auto Allowance	7,200.00	7,200.00	575.73	1,813.43	1,813.43	5,386.57
2350 - Street Maintenance	1,387,000.00	1,437,000.00	73,188.27	113,760.26	1,328,334.48	108,665.52
2490 - Street Sweeping	262,000.00	262,000.00	36,879.81	37,119.81	252,452.50	9,547.50
2510 - Storm Drains	858,800.00	923,800.00	17,699.14	25,274.94	740,462.03	183,337.97
2530 - Safety Lighting	183,500.00	228,500.00	14,061.10	24,958.18	121,408.76	107,091.24
ExpenseType: 20 - Materials & Services Total:	4,110,000.00	4,890,802.85	216,327.48	223,459.46	3,378,516.37	1,512,286.48
Function: 60 - Public Works Total:	6,201,830.00	7,024,255.85	369,504.61	688,382.93	3,843,439.84	3,180,816.01
Fund: 01 - GENERAL Total:	39,523,483.00	47,051,949.64	7,453,337.26	14,040,736.18	33,637,801.75	13,414,147.89
Total Surplus (Deficit):	-39,523,483.00	-47,051,949.64	-7,453,337.26	-14,040,736.18	-33,637,801.75	

Fund Summary

Fund	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
01 - GENERAL	-39,523,483.00	-47,051,949.64	-7,453,337.26	-14,040,736.18	-33,637,801.75	-13,414,147.89
Total Surplus (Deficit):	-39,523,483.00	-47,051,949.64	-7,453,337.26	-14,040,736.18	-33,637,801.75	



City of Dana Point, CA

FYTD Revenues - September 2022 vs 2021

Group Summary

For the Period Ending 09/30/2022

RevenueObjec...	2021-2022 Sept. Activity	2022-2023 Sept. Activity	Sept. Variance Favorable / (Unfavorable)	Variance %	2021-2022 YTD Activity	2022-2023 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 01 - GENERAL								
RevenueType: 10 - Taxes & Franchises								
6101 - Sec & Unsec Property Taxes	193,668.29	163,080.71	-30,587.58	-15.79%	210,127.47	184,481.09	-25,646.38	-12.21%
6103 - Property Transfer Tax	0.00	0.00	0.00	0.00%	74,193.23	42,735.80	-31,457.43	-42.40%
6109 - Transient Occupancy Tax	1,399,620.04	1,580,836.32	181,216.28	12.95%	4,811,275.80	5,410,079.23	598,803.43	12.45%
6110 - Short Term Rental TOT	1,474.00	9,908.02	8,434.02	572.19%	1,474.00	9,908.02	8,434.02	572.19%
6111 - Sales & Use Tax	481,603.63	554,737.25	73,133.62	15.19%	481,603.63	554,737.25	73,133.62	15.19%
RevenueType 10 - Taxes & Franchises Total:	2,076,365.96	2,308,562.30	232,196.34	11.18%	5,578,674.13	6,201,941.39	623,267.26	11.17%
RevenueType: 20 - Licenses & Permits								
6201 - Site Development Permit	22,698.00	7,910.00	-14,788.00	-65.15%	32,218.00	73,785.00	41,567.00	129.02%
6203 - Coastal Development Permit	21,036.00	11,800.00	-9,236.00	-43.91%	29,631.00	47,200.00	17,569.00	59.29%
6205 - Conditional Use Permit	7,803.00	0.00	-7,803.00	-100.00%	10,404.00	28,845.00	18,441.00	177.25%
6207 - Other Planning Permits	799.00	11,248.00	10,449.00	1,307.76%	2,159.00	22,800.00	20,641.00	956.04%
6209 - Building Permits	78,187.03	75,024.25	-3,162.78	-4.05%	242,735.04	304,514.37	61,779.33	25.45%
6211 - Plumbing Permits	8,377.00	4,302.00	-4,075.00	-48.65%	30,094.00	11,431.80	-18,662.20	-62.01%
6215 - Electrical Permits	9,434.10	13,168.90	3,734.80	39.59%	33,610.10	37,366.50	3,756.40	11.18%
6217 - Mechanical Permits	1,099.00	2,509.00	1,410.00	128.30%	4,781.00	5,429.00	648.00	13.55%
6218 - Short Term Rental Permits	300.00	1,650.00	1,350.00	450.00%	1,950.00	2,250.00	300.00	15.38%
6223 - Encroachment Permits	2,591.00	5,979.00	3,388.00	130.76%	13,272.00	11,882.00	-1,390.00	-10.47%
6225 - Grading Permit Plan Check	40,686.67	82,897.80	42,211.13	103.75%	64,381.82	80,886.50	16,504.68	25.64%
6226 - Licenses & Permits	0.00	815.32	815.32	0.00%	0.00	7,243.61	7,243.61	0.00%
6227 - Other Engineering Permits	5,950.00	6,125.00	175.00	2.94%	24,475.00	19,250.00	-5,225.00	-21.35%
RevenueType 20 - Licenses & Permits Total:	198,960.80	223,429.27	24,468.47	12.30%	489,710.96	652,883.78	163,172.82	33.32%
RevenueType: 30 - Fines & Forfeitures								
6301 - Vehicle Code Fines	35,840.54	13,698.25	-22,142.29	-61.78%	51,235.78	19,745.97	-31,489.81	-61.46%
6303 - Penalties, Int. & Restitution	-1,955.37	10,351.60	12,306.97	629.39%	47,512.03	7,159.58	-40,352.45	-84.93%
RevenueType 30 - Fines & Forfeitures Total:	33,885.17	24,049.85	-9,835.32	-29.03%	98,747.81	26,905.55	-71,842.26	-72.75%
RevenueType: 40 - Use Of Money & Property								
6401 - Rental Of Property	7,286.39	8,314.71	1,028.32	14.11%	18,835.63	20,672.66	1,837.03	9.75%
6403 - Investment Income	0.00	0.00	0.00	0.00%	-32,264.05	-49,631.53	-17,367.48	-53.83%
6405 - City Plaza Rental Revenue	1,900.00	2,000.00	100.00	5.26%	7,600.00	8,000.00	400.00	5.26%
RevenueType 40 - Use Of Money & Property Total:	9,186.39	10,314.71	1,128.32	12.28%	-5,828.42	-20,958.87	-15,130.45	-259.60%
RevenueType: 50 - Intergovernmental								
6514 - Waste Disposal Agreement Allocation	81,513.40	0.00	-81,513.40	-100.00%	81,513.40	0.00	-81,513.40	-100.00%

RevenueObjec...	Sept. Variance				YTD Variance			
	2021-2022 Sept. Activity	2022-2023 Sept. Activity	Favorable / (Unfavorable)	Variance %	2021-2022 YTD Activity	2022-2023 YTD Activity	Favorable / (Unfavorable)	Variance %
6521 - Intergovernmental Cost Reimb	58,857.05	10,915.78	-47,941.27	-81.45%	72,645.05	10,915.78	-61,729.27	-84.97%
RevenueType 50 - Intergovernmental Total:	140,370.45	10,915.78	-129,454.67	-92.22%	154,158.45	10,915.78	-143,242.67	-92.92%
RevenueType: 60 - Charges For Services								
6607 - Planning Comm. Determin.	0.00	0.00	0.00	0.00%	2,134.00	0.00	-2,134.00	-100.00%
6609 - Variance Minor Amendment	0.00	0.00	0.00	0.00%	0.00	9,504.00	9,504.00	0.00%
6611 - Tentative Tract Map	0.00	0.00	0.00	0.00%	8,890.00	0.00	-8,890.00	-100.00%
6621 - Concept Approval	0.00	300.00	300.00	0.00%	0.00	300.00	300.00	0.00%
6623 - Planning Plan Check Fee	12,178.75	10,442.48	-1,736.27	-14.26%	35,025.38	35,704.01	678.63	1.94%
6627 - Other Planning Fees	0.00	0.00	0.00	0.00%	1,274.00	339.00	-935.00	-73.39%
6631 - Building Plan Check Fee	80,135.70	68,296.38	-11,839.32	-14.77%	222,196.11	220,783.70	-1,412.41	-0.64%
6633 - Permit Issuance Fee	3,900.00	3,750.00	-150.00	-3.85%	13,725.00	12,375.00	-1,350.00	-9.84%
6639 - Addressing Fee	580.00	115.00	-465.00	-80.17%	1,080.00	1,877.00	797.00	73.80%
6641 - Grading Inspection	39,297.15	18,140.63	-21,156.52	-53.84%	116,633.65	59,867.14	-56,766.51	-48.67%
6655 - Other Engineering Fees	7,822.32	24,711.45	16,889.13	215.91%	34,931.66	44,008.39	9,076.73	25.98%
6659 - Solid Waste Exemption Fee	162.00	145.00	-17.00	-10.49%	394.00	319.00	-75.00	-19.04%
6683 - Art In Public Places Fees	0.00	0.00	0.00	0.00%	0.00	5,904.25	5,904.25	0.00%
6685 - Reimbursed Expenses	1,866.85	834.10	-1,032.75	-55.32%	20,827.25	19,049.89	-1,777.36	-8.53%
6687 - Legal Reimbursements - Development	6,276.00	0.00	-6,276.00	-100.00%	7,644.50	-5,184.00	-12,828.50	-167.81%
6689 - Police Services Reimbursements	1,882.60	0.00	-1,882.60	-100.00%	133,892.84	2,249.80	-131,643.04	-98.32%
6691 - Recreation Classes	5,448.52	7,559.32	2,110.80	38.74%	35,682.02	41,535.07	5,853.05	16.40%
6692 - Planning Reimbursements	27,509.88	0.00	-27,509.88	-100.00%	95,377.51	-11,705.00	-107,082.51	-112.27%
6693 - Activities & Trips	1,889.53	12,672.12	10,782.59	570.65%	11,891.73	14,209.85	2,318.12	19.49%
6694 - Staff Time Reimbursements	0.00	0.00	0.00	0.00%	1,593.00	0.00	-1,593.00	-100.00%
6699 - Other P/b/e	2,776.57	2,242.98	-533.59	-19.22%	8,250.59	8,047.79	-202.80	-2.46%
RevenueType 60 - Charges For Services Total:	191,725.87	149,209.46	-42,516.41	-22.18%	751,443.24	459,184.89	-292,258.35	-38.89%
RevenueType: 70 - Other								
6701 - Planning Appeal Fee	0.00	0.00	0.00	0.00%	250.00	750.00	500.00	200.00%
6703 - Miscellaneous Revenues	0.00	0.00	0.00	0.00%	44,128.99	182.81	-43,946.18	-99.59%
6704 - Gain/Loss on Asset Sale	479.00	0.00	-479.00	-100.00%	479.00	0.00	-479.00	-100.00%
RevenueType 70 - Other Total:	479.00	0.00	-479.00	-100.00%	44,857.99	932.81	-43,925.18	-97.92%
Fund 01 Total:	2,650,973.64	2,726,481.37	75,507.73	2.85%	7,111,764.16	7,331,805.33	220,041.17	3.09%
Total Surplus (Deficit):	2,650,973.64	2,726,481.37	75,507.73	2.85%	7,111,764.16	7,331,805.33	220,041.17	3.09%

Fund Summary

Fund	2021-2022	2022-2023	Sept. Variance	Variance %	2021-2022	2022-2023	YTD Variance	Variance %
	Sept. Activity	Sept. Activity	Favorable / (Unfavorable)		YTD Activity	YTD Activity	Favorable / (Unfavorable)	
01 - GENERAL	2,650,973.64	2,726,481.37	75,507.73	2.85%	7,111,764.16	7,331,805.33	220,041.17	3.09%
Total Surplus (Deficit):	2,650,973.64	2,726,481.37	75,507.73	2.85%	7,111,764.16	7,331,805.33	220,041.17	3.09%



City of Dana Point, CA

FYTD Expenditures - September 2022 vs 2021

Group Summary

For the Period Ending 09/30/2022

ExpenseObjec...	2021-2022 Sept. Activity	2022-2023 Sept. Activity	Sept. Variance Favorable / (Unfavorable)	Variance %	2021-2022 YTD Activity	2022-2023 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 01 - GENERAL								
ExpenseType: 10 - Personnel								
1010 - Salaries	440,788.75	485,323.61	-44,534.86	-10.10%	1,635,201.19	1,472,763.45	162,437.74	9.93%
1030 - Hourly	18,673.95	18,447.49	226.46	1.21%	71,634.33	70,560.26	1,074.07	1.50%
1050 - Overtime	3,756.27	5,843.58	-2,087.31	-55.57%	24,706.54	31,836.16	-7,129.62	-28.86%
1070 - Stipends	477.69	692.30	-214.61	-44.93%	2,208.44	2,076.90	131.54	5.96%
1100 - Benefits	72,894.87	75,440.39	-2,545.52	-3.49%	210,195.37	237,442.94	-27,247.57	-12.96%
1120 - Retirement Benefits	42,454.21	45,698.40	-3,244.19	-7.64%	618,412.95	696,894.91	-78,481.96	-12.69%
1140 - Medi-tax 1.45%	6,940.36	7,607.50	-667.14	-9.61%	25,953.22	23,488.54	2,464.68	9.50%
1200 - Outside Assistance	1,998.00	0.00	1,998.00	100.00%	1,998.00	0.00	1,998.00	100.00%
ExpenseType 10 - Personnel Total:	587,984.10	639,053.27	-51,069.17	-8.69%	2,590,310.04	2,535,063.16	55,246.88	2.13%
ExpenseType: 20 - Materials & Services								
2010 - Communications	11,685.21	15,547.59	-3,862.38	-33.05%	27,271.37	33,615.32	-6,343.95	-23.26%
2030 - Equipment Maintenance	29,995.47	52,421.77	-22,426.30	-74.77%	86,310.39	107,583.26	-21,272.87	-24.65%
2050 - Vehicle Maintenance	3,248.43	11,858.00	-8,609.57	-265.04%	11,869.65	13,970.17	-2,100.52	-17.70%
2070 - Office Supplies	2,714.59	3,324.09	-609.50	-22.45%	10,434.00	6,362.21	4,071.79	39.02%
2090 - Memberships & Dues	1,200.00	121.11	1,078.89	89.91%	15,388.04	21,516.42	-6,128.38	-39.83%
2110 - Operating Supplies	96,992.63	85,362.82	11,629.81	11.99%	73,162.91	171,511.41	-98,348.50	-134.42%
2130 - Books & Subscriptions	2,330.79	2,980.87	-650.08	-27.89%	4,019.38	4,160.27	-140.89	-3.51%
2150 - Training	2,410.13	520.75	1,889.38	78.39%	3,304.13	20,809.67	-17,505.54	-529.81%
2170 - Postage	91.81	2,167.23	-2,075.42	-2,260.56%	257.24	2,503.03	-2,245.79	-873.03%
2190 - Facil & Equip Lease/Rent	13,089.84	5,876.36	7,213.48	55.11%	15,097.10	21,411.37	-6,314.27	-41.82%
2210 - Utilities	120,634.64	118,634.70	1,999.94	1.66%	247,294.97	286,372.88	-39,077.91	-15.80%
2230 - Professional Services	126,586.00	223,760.37	-97,174.37	-76.77%	356,254.05	454,735.54	-98,481.49	-27.64%
2240 - Reimbursable Costs	33,156.76	6,000.00	27,156.76	81.90%	33,296.76	-141,593.55	174,890.31	525.25%
2250 - Advertising	1,398.81	7,907.82	-6,509.01	-465.32%	5,014.79	12,539.62	-7,524.83	-150.05%
2270 - Travel, Conf. & Meetings	1,619.88	5,762.47	-4,142.59	-255.73%	5,826.34	13,240.54	-7,414.20	-127.25%
2290 - Auto Allowance	4,311.59	4,896.67	-585.08	-13.57%	16,168.19	15,908.12	260.07	1.61%
2310 - City Attorney	93,927.37	0.00	93,927.37	100.00%	311,571.36	310,275.98	1,295.38	0.42%
2330 - Police Services	1,129,709.25	1,162,197.74	-32,488.49	-2.88%	3,389,127.75	3,486,593.22	-97,465.47	-2.88%
2340 - Parking Lot Leases	3,738.71	3,973.12	-234.41	-6.27%	11,216.13	11,919.36	-703.23	-6.27%
2350 - Street Maintenance	128,715.08	73,188.27	55,526.81	43.14%	63,387.47	113,760.26	-50,372.79	-79.47%
2410 - Community Activities	69,034.56	19,462.33	49,572.23	71.81%	285,764.17	361,707.66	-75,943.49	-26.58%
2430 - Recreation Programs	6,781.38	7,437.06	-655.68	-9.67%	10,972.28	15,988.87	-5,016.59	-45.72%
2450 - Landscape Maintenance	2,089.41	48,722.64	-46,633.23	-2,231.89%	81,410.91	144,019.29	-62,608.38	-76.90%
2470 - Tree Maintenance	11,869.00	109,682.20	-97,813.20	-824.11%	56,082.40	192,450.50	-136,368.10	-243.16%

ExpenseObjec...	2021-2022	2022-2023	Sept. Variance		2021-2022	2022-2023	YTD Variance	
	Sept. Activity	Sept. Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
2490 - Street Sweeping	19,500.00	36,879.81	-17,379.81	-89.13%	39,000.00	37,119.81	1,880.19	4.82%
2510 - Storm Drains	27,763.99	17,699.14	10,064.85	36.25%	46,039.59	25,274.94	20,764.65	45.10%
2530 - Safety Lighting	8,734.15	14,061.10	-5,326.95	-60.99%	46,692.54	24,958.18	21,734.36	46.55%
2550 - Park Maintenance	18,458.11	103,325.13	-84,867.02	-459.78%	133,244.61	228,353.45	-95,108.84	-71.38%
2590 - Data Technology	30,089.09	18,517.13	11,571.96	38.46%	69,274.49	52,694.65	16,579.84	23.93%
2600 - Marketing	22,176.91	1,083.19	21,093.72	95.12%	27,577.39	9,471.21	18,106.18	65.66%
ExpenseType 20 - Materials & Services Total:	2,024,053.59	2,163,371.48	-139,317.89	-6.88%	5,482,330.40	6,059,233.66	-576,903.26	-10.52%
ExpenseType: 30 - Capital Outlay								
3010 - Furniture & Equipment	0.00	162.51	-162.51	0.00%	0.00	162.51	-162.51	0.00%
ExpenseType 30 - Capital Outlay Total:	0.00	162.51	-162.51	0.00%	0.00	162.51	-162.51	0.00%
ExpenseType: 40 - Insurance								
4010 - Liability Insur Premiums	-850.00	-425.00	-425.00	-50.00%	463,276.05	521,027.85	-57,751.80	-12.47%
4030 - Property Insurance Premiums	0.00	0.00	0.00	0.00%	121,552.00	128,737.00	-7,185.00	-5.91%
4050 - Employee Bond Premiums	0.00	0.00	0.00	0.00%	1,213.00	1,273.00	-60.00	-4.95%
4110 - Workers' Compensation	0.00	0.00	0.00	0.00%	145,792.00	144,064.00	1,728.00	1.19%
ExpenseType 40 - Insurance Total:	-850.00	-425.00	-425.00	-50.00%	731,833.05	795,101.85	-63,268.80	-8.65%
ExpenseType: 90 - Operating Transfers Out								
9050 - Tsfs Out - To Cap Impv Fund	0.00	4,101,175.00	-4,101,175.00	0.00%	0.00	4,101,175.00	-4,101,175.00	0.00%
9060 - Tsfs Out - To Coastal Transit Fund	0.00	550,000.00	-550,000.00	0.00%	0.00	550,000.00	-550,000.00	0.00%
ExpenseType 90 - Operating Transfers Out Total:	0.00	4,651,175.00	-4,651,175.00	0.00%	0.00	4,651,175.00	-4,651,175.00	0.00%
Fund 01 Total:	2,611,187.69	7,453,337.26	-4,842,149.57	-185.44%	8,804,473.49	14,040,736.18	-5,236,262.69	-59.47%
Total Surplus (Deficit):	-2,611,187.69	-7,453,337.26	-4,842,149.57	-185.44%	-8,804,473.49	-14,040,736.18	-5,236,262.69	-59.47%

Fund Summary

Fund	2021-2022	2022-2023	Sept. Variance		2021-2022	2022-2023	YTD Variance	
	Sept. Activity	Sept. Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
01 - GENERAL	-2,611,187.69	-7,453,337.26	-4,842,149.57	-185.44%	-8,804,473.49	-14,040,736.18	-5,236,262.69	-59.47%
Total Surplus (Deficit):	-2,611,187.69	-7,453,337.26	-4,842,149.57	-185.44%	-8,804,473.49	-14,040,736.18	-5,236,262.69	-59.47%