



**CITY OF DANA POINT  
SEPTEMBER 2023 QUARTERLY FINANCIAL REPORT  
MANAGEMENT DISCUSSION**

**FY24  
Q1**

**SUMMARY** – The City’s finances for the first quarter (Q1) of Fiscal Year 2023-2024 (“FY24”), which ended on September 30, 2023, are steady and tracking on budget.

General Fund revenues are up \$770,531 compared to the same period last year, due to an increase in TOT (\$195k), Property Transfer Tax (\$102k), Intergovernmental Cost Reimbursements (\$150k), and Charges for Services (\$314k).

First quarter General Fund expenditures, excluding transfers out to other funds, are \$566,232 higher than the same quarter last fiscal year due to Professional Services costs related to completion of major projects outlined later in this report

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 FY24 budgeted ending fund balance and includes adjustments to the budget approved by the City Council. The beginning Fund Balance at July 1, 2023 is unaudited; the City’s independent auditors are expected to complete the audit shortly.

Budgeted Fund Balance <i>(in millions)</i>	Amended Budget
Fund Balance, 7/1/23 (unaudited)	\$ 23.7
Budgeted Revenues	46.6
Budgeted Expenditures	(45.7)
Budgeted Operating Transfers In	--
Budgeted Operating Transfers Out	(6.8)
<b>Budgeted Fund Balance, 6/30/24</b>	<b>\$ 17.8</b>

The budgeted FY24 ending Fund Balance at June 30, 2024 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 FY24 budgeted ending fund balance, detailed by reserve account:

Reserve Designation <i>(in millions)</i>	Amended Budget
Art in Public Places*	\$ 0.0
Economic Stability	5.1
Extreme Event	4.2
Special Purpose**	5.3
Investment mark-to-mkt***	(0.3)
Unassigned	3.6
<b>Total Reserves Projected @ 6/30/24</b>	<b>\$ 17.8</b>

\*Art in Public Places balance at 9/30/23 was \$12,446

\*\*Includes funds designated to address Unfunded Pension Obligations (\$3.7M), update of the General Plan (\$1.3M), and CASA unfunded pension liability (\$335k).

\*\*\*Investment mark-to-market/unrealized loss as of 6/30/23.

**REVENUES:**

The FY24 General Fund revenue budget is \$46.6 million. Total General Fund revenue for Q1 was \$8.1 million, which is \$770,531 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.

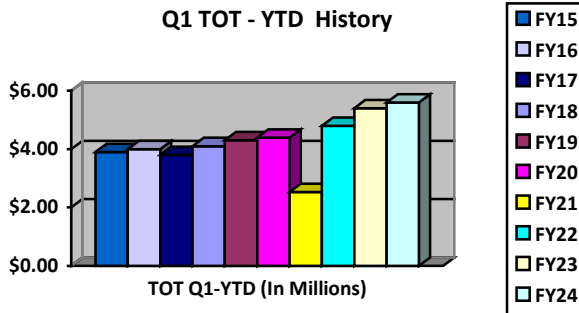
**Transient Occupancy Tax (TOT)** – At \$5.6 million collected for Q1, historically the highest grossing quarter each year, TOT receipts were \$195,246 higher than the same period last year.

**Property Tax** – The City’s second largest revenue, with an FY24 amended budget of \$11.3 million, comes from Property Taxes. A total of \$180,170 has been collected to date, a decrease of \$4,310 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.



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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 FY24 Sales and Use Tax budget is \$6.7 million. Collections to date are \$568,612, compared to \$554,737 in the same quarter last fiscal year, an increase of \$13,875.

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 \$5.5 million for FY24. This revenue is a result of the State cutting 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.

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 FY24 Charges for Services budget is \$1.9 million, placing them as the fifth largest revenue. The City collected \$777,024 in Q1, which is \$314,106 more than the same period last fiscal year. This increase is due to legal and permit reimbursements being received in the first quarter.

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 FY24 Licenses & Permits budget is \$1.8 million, of which \$685,372 has been collected to date; this is \$32,748, higher than the same period last year. This increase is due primarily to an increase in Short Term Rental Permits fees. It is important to note that permits fluctuate from month to month, and there should be much restraint in making projections beyond what is currently budgeted despite the increase in this revenue source.

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 to \$1.7 million. One-fourth of Franchise Fees are received in Q2 and again in Q3, and about one-half in Q4.



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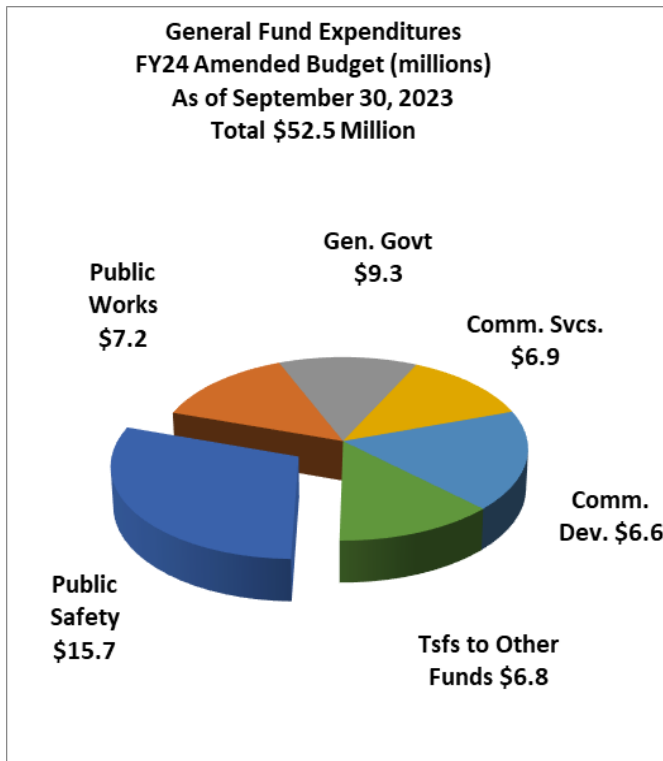
**EXPENDITURES**

The City’s FY24 General Fund amended expenditure budget is \$52.5 million, inclusive of \$6.8 million in transfers to other funds, and is committed to the following functional areas:

Expenditures (in millions)	FY24 Amended Budget	% of Total
Public Safety	\$ 15.7	30%
Public Works	7.2	14
Community Services & Parks	6.9	13
Community Development	6.6	12
General Government*	9.3	18
Transfers to Other Funds**	6.8	13
<b>Total Budget</b>	<b>\$ 52.5</b>	<b>100%</b>

\*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 (\$5M), to the Coastal Transit Fund (\$235k), and to the Facilities Improvement Fund (\$1.5M).



During Q1, General Fund expenditures were \$10.1 million (excluding transfers), which is \$566,232 higher than the previous fiscal year.

Expenditures with notable variances from the prior year include:

Professional Services – Costs to date totaled \$867,341 an increase of \$407,341 over the same period last fiscal year. This increase is attributed to payments for the Hoffman and Boehne Tandem Bronze Statue at Waterman’s Plaza, contract parking enforcement, and final costs for Phase 1 of the General Plan Update.

Various Contracted Services – Several services including park maintenance (+\$57k), IT Services (+\$51k), storm drains (+\$40k), and Safety Lighting (+\$39k) are tracking slightly higher than the previous fiscal year due to CPI increases in contract costs.

**Capital Improvement Fund** disbursements for July through September 2023 totaled \$126,381, down from \$555,378 in the previous fiscal year, due to a fluctuation in receipt of invoices. A total of \$15.2 million is budgeted in FY24 for capital projects, the majority of which relates to Road Resurfacing (\$5 million) and the Residential Roadway Slurry (\$2.3 million). See a listing of projects, along with their budgets, actual expenditures, and encumbered (contracted) balances in Attachment #5 to this report.



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**Cash & Investments**

The City’s Local Agency Investment Fund (LAIF) account ended the quarter with a balance of \$31.5 million. The T-Note portfolio balance was \$24.4 million at September 30, 2023, and consists of one \$3.2 million investment maturing in October 2023, in addition to a cumulative total of \$21.2 million in laddered investments maturing at one-year intervals over the next 5 years.

<b>Investment Portfolio At September 30, 2023</b>	
<b>Account</b>	<b>Amount</b>
Cash	\$ 3,329,362
Petty Cash	13,500
LAIF	31,542,899
T-Notes	24,400,000
<b>Total</b>	<b>\$ 59,285,761</b>

**ATTACHED FINANCIAL REPORTS:**

1. General Fund Revenues – Budget vs. Actual for Period Ending 9/30/23
2. General Fund Expenditures – Budget vs. Actual for Period Ending 9/30/23
3. 9/30/23 Balance Sheets All Funds
4. CIP Projects – Budget vs. Actual for Period Ending 9/30/23
5. CIP Projects – Narrative Summary of Project Status
6. General Fund Expenditures by Function for Period Ending 9/30/23
7. FYTD Revenues, September 2023 vs 2022
8. FYTD Expenditures, September 2023 vs 2022



City of Dana Point, CA

# 1. General Fund Revenue - Budget vs. Actual Group Summary

For Fiscal: 2023-2024 Period Ending: 09/30/2023

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	11,290,000.00	11,290,000.00	157,096.49	180,170.16	180,170.16	11,109,829.84
6103 - Property Transfer Tax	550,000.00	550,000.00	51,467.54	145,477.08	145,477.08	404,522.92
6105 - Franchise Fees	1,075,000.00	1,075,000.00	0.00	0.00	0.00	1,075,000.00
6107 - Homeowners Property Tax Relie	45,000.00	45,000.00	0.00	0.00	0.00	45,000.00
6109 - Transient Occupancy Tax	15,600,000.00	15,600,000.00	1,670,155.65	5,624,409.86	5,624,409.86	9,975,590.14
6110 - Short Term Rental TOT	800,000.00	800,000.00	32.74	1,078.74	1,078.74	798,921.26
6111 - Sales & Use Tax	6,700,000.00	6,700,000.00	568,612.40	568,612.40	568,612.40	6,131,387.60
6113 - In-lieu Property Taxes	5,510,000.00	5,510,000.00	0.00	0.00	0.00	5,510,000.00
<b>RevenueType: 10 - Taxes &amp; Franchises Total:</b>	<b>41,570,000.00</b>	<b>41,570,000.00</b>	<b>2,447,364.82</b>	<b>6,519,748.24</b>	<b>6,519,748.24</b>	<b>35,050,251.76</b>
<b>RevenueType: 20 - Licenses &amp; Permits</b>						
6201 - Site Development Permit	162,000.00	162,000.00	3,930.00	32,728.50	32,728.50	129,271.50
6203 - Coastal Development Permit	85,000.00	85,000.00	5,769.00	37,845.00	37,845.00	47,155.00
6205 - Conditional Use Permit	43,000.00	43,000.00	2,601.00	15,298.00	15,298.00	27,702.00
6207 - Other Planning Permits	64,000.00	64,000.00	758.00	-2,389.00	-2,389.00	66,389.00
6209 - Building Permits	765,000.00	765,000.00	69,691.03	196,552.68	196,552.68	568,447.32
6211 - Plumbing Permits	55,000.00	55,000.00	2,409.00	45,642.60	45,642.60	9,357.40
6215 - Electrical Permits	115,000.00	115,000.00	9,158.80	37,596.90	37,596.90	77,403.10
6217 - Mechanical Permits	15,000.00	15,000.00	931.00	3,904.00	3,904.00	11,096.00
6218 - Short Term Rental Permits	26,000.00	26,000.00	17,945.00	104,470.00	104,470.00	-78,470.00
6219 - Other Building Permits	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00
6221 - Transportation Permits	0.00	0.00	0.00	90.00	90.00	-90.00
6223 - Encroachment Permits	26,000.00	26,000.00	2,573.00	14,956.00	14,956.00	11,044.00
6225 - Grading Permit Plan Check	357,000.00	396,310.38	75,139.93	177,980.47	177,980.47	218,329.91
6226 - Licenses & Permits	9,000.00	9,000.00	0.00	222.36	222.36	8,777.64
6227 - Other Engineering Permits	55,000.00	55,000.00	6,825.00	20,475.00	20,475.00	34,525.00
<b>RevenueType: 20 - Licenses &amp; Permits Total:</b>	<b>1,778,000.00</b>	<b>1,817,310.38</b>	<b>197,730.76</b>	<b>685,372.51</b>	<b>685,372.51</b>	<b>1,131,937.87</b>
<b>RevenueType: 30 - Fines &amp; Forfeitures</b>						
6301 - Vehicle Code Fines	200,000.00	200,000.00	38,707.93	43,352.70	43,352.70	156,647.30
6303 - Penalties, Int. & Restitution	120,000.00	120,000.00	-10,211.00	36,698.00	36,698.00	83,302.00
<b>RevenueType: 30 - Fines &amp; Forfeitures Total:</b>	<b>320,000.00</b>	<b>320,000.00</b>	<b>28,496.93</b>	<b>80,050.70</b>	<b>80,050.70</b>	<b>239,949.30</b>
<b>RevenueType: 40 - Use Of Money &amp; Property</b>						
6401 - Rental Of Property	60,000.00	60,000.00	2,098.47	12,030.30	12,030.30	47,969.70
6403 - Investment Income	425,000.00	425,000.00	-123,252.80	-123,252.70	-123,252.70	548,252.70
6405 - City Plaza Rental Revenue	24,000.00	24,000.00	2,000.00	8,000.00	8,000.00	16,000.00
<b>RevenueType: 40 - Use Of Money &amp; Property Total:</b>	<b>509,000.00</b>	<b>509,000.00</b>	<b>-119,154.33</b>	<b>-103,222.40</b>	<b>-103,222.40</b>	<b>612,222.40</b>
<b>RevenueType: 50 - Intergovernmental</b>						
6505 - Motor Vehicle In-lieu	20,000.00	20,000.00	0.00	0.00	0.00	20,000.00
6513 - Local Coastal Program Grant	0.00	87,820.00	0.00	0.00	0.00	87,820.00
6514 - Waste Disposal Agreement Allocation	85,000.00	85,000.00	0.00	0.00	0.00	85,000.00
6515 - Nuclear Power Program	161,000.00	161,000.00	0.00	0.00	0.00	161,000.00
6521 - Intergovernmental Cost Reimb	90,000.00	90,000.00	149,473.65	149,473.65	149,473.65	-59,473.65
<b>RevenueType: 50 - Intergovernmental Total:</b>	<b>356,000.00</b>	<b>443,820.00</b>	<b>149,473.65</b>	<b>149,473.65</b>	<b>149,473.65</b>	<b>294,346.35</b>
<b>RevenueType: 60 - Charges For Services</b>						
6609 - Variance Minor Amendment	19,000.00	19,000.00	9,504.00	11,605.00	11,605.00	7,395.00
6613 - Tentative Parcel Map	0.00	0.00	6,041.00	6,041.00	6,041.00	-6,041.00
6623 - Planning Plan Check Fee	111,000.00	111,000.00	12,906.25	38,433.25	38,433.25	72,566.75
6627 - Other Planning Fees	3,000.00	3,000.00	0.00	0.00	0.00	3,000.00
6631 - Building Plan Check Fee	648,000.00	648,000.00	74,251.67	205,182.80	205,182.80	442,817.20
6633 - Permit Issuance Fee	37,000.00	37,000.00	3,625.00	12,040.00	12,040.00	24,960.00
6635 - Other Building Fees	1,000.00	1,000.00	150.00	450.00	450.00	550.00

**General Fund Revenue - Budget vs. Actual**

**For Fiscal: 2023-2024 Period Ending: 09/30/2023**

<b>RevenueObject</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>
6639 - Addressing Fee	5,000.00	5,000.00	810.00	1,890.00	1,890.00	3,110.00
6641 - Grading Inspection	278,000.00	278,000.00	10,802.80	70,740.96	70,740.96	207,259.04
6655 - Other Engineering Fees	153,000.00	153,000.00	7,919.61	39,343.75	39,343.75	113,656.25
6659 - Solid Waste Exemption Fee	2,000.00	2,000.00	464.00	1,044.00	1,044.00	956.00
6683 - Art In Public Places Fees	7,000.00	7,000.00	0.00	0.00	0.00	7,000.00
6685 - Reimbursed Expenses	83,000.00	83,000.00	132,938.53	155,000.63	155,000.63	-72,000.63
6687 - Legal Reimbursements - Development	74,000.00	74,000.00	8,133.00	8,133.00	8,133.00	65,867.00
6688 - Legal Reimbursements - Other	116,000.00	116,000.00	23,473.50	23,473.50	23,473.50	92,526.50
6689 - Police Services Reimbursements	120,000.00	120,000.00	0.00	93,580.08	93,580.08	26,419.92
6691 - Recreation Classes	134,000.00	134,000.00	5,415.11	60,660.65	60,660.65	73,339.35
6692 - Planning Reimbursements	28,000.00	55,594.00	5,961.25	30,716.50	30,716.50	24,877.50
6693 - Activities & Trips	23,000.00	23,000.00	10,032.50	12,100.70	12,100.70	10,899.30
6697 - Photocopies	0.00	0.00	0.00	96.00	96.00	-96.00
6699 - Other P/b/e	23,000.00	23,000.00	2,081.93	6,493.08	6,493.08	16,506.92
<b>RevenueType: 60 - Charges For Services Total:</b>	<b>1,865,000.00</b>	<b>1,892,594.00</b>	<b>314,510.15</b>	<b>777,024.90</b>	<b>777,024.90</b>	<b>1,115,569.10</b>
<b>RevenueType: 70 - Other</b>						
6701 - Planning Appeal Fee	1,000.00	1,000.00	0.00	-250.00	-250.00	1,250.00
6703 - Miscellaneous Revenues	21,000.00	21,000.00	5,778.42	5,781.42	5,781.42	15,218.58
6707 - User Fee Income Solid Waste	62,000.00	62,000.00	0.00	0.00	0.00	62,000.00
<b>RevenueType: 70 - Other Total:</b>	<b>84,000.00</b>	<b>84,000.00</b>	<b>5,778.42</b>	<b>5,531.42</b>	<b>5,531.42</b>	<b>78,468.58</b>
<b>Fund: 01 - GENERAL Total:</b>	<b>46,482,000.00</b>	<b>46,636,724.38</b>	<b>3,024,200.40</b>	<b>8,113,979.02</b>	<b>8,113,979.02</b>	<b>38,522,745.36</b>
<b>Total Surplus (Deficit):</b>	<b>46,482,000.00</b>	<b>46,636,724.38</b>	<b>3,024,200.40</b>	<b>8,113,979.02</b>	<b>8,113,979.02</b>	

**Fund Summary**

Fund	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
01 - GENERAL	46,482,000.00	46,636,724.38	3,024,200.40	8,113,979.02	8,113,979.02	38,522,745.36
<b>Total Surplus (Deficit):</b>	<b>46,482,000.00</b>	<b>46,636,724.38</b>	<b>3,024,200.40</b>	<b>8,113,979.02</b>	<b>8,113,979.02</b>	



City of Dana Point, CA

## 2. General Fund Expenditures - Budget vs. Actual

### Group Summary

For Fiscal: 2023-2024 Period Ending: 09/30/2023

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	7,614,400.00	7,669,900.00	531,488.24	1,600,327.37	1,600,327.37	6,069,572.63
1030 - Hourly	318,200.00	318,200.00	20,120.88	78,325.83	78,325.83	239,874.17
1050 - Overtime	91,500.00	91,500.00	5,821.03	21,905.42	21,905.42	69,594.58
1070 - Stipends	9,000.00	9,000.00	553.84	1,799.98	1,799.98	7,200.02
1100 - Benefits	1,167,800.00	1,177,000.00	85,514.77	254,470.55	254,470.55	922,529.45
1120 - Retirement Benefits	1,387,300.00	1,394,200.00	58,772.30	566,426.78	566,426.78	827,773.22
1140 - Medi-tax 1.45%	119,000.00	119,800.00	8,296.74	25,267.55	25,267.55	94,532.45
1200 - Outside Assistance	0.00	35,000.00	0.00	0.00	0.00	35,000.00
<b>ExpenseType: 10 - Personnel Total:</b>	<b>10,707,200.00</b>	<b>10,814,600.00</b>	<b>710,567.80</b>	<b>2,548,523.48</b>	<b>2,548,523.48</b>	<b>8,266,076.52</b>
<b>ExpenseType: 20 - Materials &amp; Services</b>						
2010 - Communications	256,900.00	276,900.00	16,702.67	37,548.04	188,585.89	88,314.11
2030 - Equipment Maintenance	533,500.00	615,900.00	43,984.89	112,411.28	417,522.69	198,377.31
2040 - Copier Usage	20,600.00	20,600.00	0.00	0.00	0.00	20,600.00
2050 - Vehicle Maintenance	97,000.00	97,000.00	7,672.06	17,682.47	81,320.51	15,679.49
2070 - Office Supplies	86,600.00	86,600.00	6,913.98	8,134.39	32,695.94	53,904.06
2090 - Memberships & Dues	75,500.00	75,500.00	1,025.00	19,548.36	19,548.36	55,951.64
2110 - Operating Supplies	688,000.00	710,397.32	30,276.83	182,181.67	321,732.86	388,664.46
2130 - Books & Subscriptions	51,100.00	51,100.00	4,015.09	7,912.37	7,912.37	43,187.63
2150 - Training	114,500.00	155,890.00	13,141.24	23,915.26	61,165.26	94,724.74
2170 - Postage	15,000.00	15,000.00	91.11	468.48	15,000.00	0.00
2190 - Facil & Equip Lease/Rent	118,000.00	118,000.00	11,894.34	15,432.06	98,000.00	20,000.00
2210 - Utilities	1,536,200.00	1,536,200.00	140,940.97	263,836.33	1,395,000.00	141,200.00
2230 - Professional Services	3,443,100.00	5,363,909.11	316,871.31	867,341.72	3,135,056.36	2,228,852.75
2240 - Reimbursable Costs	10,000.00	76,904.38	0.00	0.00	0.08	76,904.30
2250 - Advertising	46,000.00	61,000.00	0.00	2,608.96	28,309.47	32,690.53
2270 - Travel, Conf. & Meetings	136,000.00	151,000.00	2,085.80	8,637.03	8,637.03	142,362.97
2290 - Auto Allowance	77,800.00	77,800.00	5,449.55	16,959.18	16,959.18	60,840.82
2310 - City Attorney	1,366,800.00	1,366,800.00	118,730.72	348,473.21	348,473.21	1,018,326.79
2330 - Police Services	14,720,000.00	14,720,000.00	1,195.00	3,417,174.42	12,481,626.14	2,238,373.86
2340 - Parking Lot Leases	54,000.00	54,000.00	3,993.39	11,980.17	48,057.00	5,943.00
2350 - Street Maintenance	1,725,000.00	1,725,000.00	40,831.14	124,131.91	1,492,151.82	232,848.18
2410 - Community Activities	812,300.00	902,300.00	42,832.74	347,598.09	359,306.04	542,993.96
2430 - Recreation Programs	160,000.00	160,000.00	7,024.83	16,934.13	19,198.13	140,801.87
2450 - Landscape Maintenance	735,000.00	817,170.00	52,514.82	157,599.74	630,570.00	186,600.00
2470 - Tree Maintenance	795,000.00	795,000.00	67,251.08	177,614.08	722,718.00	72,282.00
2490 - Street Sweeping	15,500.00	15,500.00	0.00	120.00	500.00	15,000.00
2510 - Storm Drains	1,084,500.00	1,084,500.00	31,559.99	65,193.02	966,694.00	117,806.00
2530 - Safety Lighting	337,500.00	337,500.00	27,165.60	64,084.46	257,052.44	80,447.56
2550 - Park Maintenance	1,490,000.00	1,537,487.60	115,095.85	285,593.37	1,167,127.34	370,360.26
2590 - Data Technology	561,500.00	703,672.02	28,164.23	103,561.98	453,275.20	250,396.82
2600 - Marketing	127,800.00	127,800.00	5,973.28	16,818.45	16,818.45	110,981.55
2999 - Operations Contingency	250,000.00	194,300.00	0.00	0.00	0.00	194,300.00
<b>ExpenseType: 20 - Materials &amp; Services Total:</b>	<b>31,540,700.00</b>	<b>34,030,730.43</b>	<b>1,143,397.51</b>	<b>6,721,494.63</b>	<b>24,791,013.77</b>	<b>9,239,716.66</b>
<b>ExpenseType: 30 - Capital Outlay</b>						
3050 - Park Structures & Improvemnts	0.00	16,500.00	0.00	16,500.00	16,500.00	0.00
<b>ExpenseType: 30 - Capital Outlay Total:</b>	<b>0.00</b>	<b>16,500.00</b>	<b>0.00</b>	<b>16,500.00</b>	<b>16,500.00</b>	<b>0.00</b>
<b>ExpenseType: 40 - Insurance</b>						
4010 - Liability Insur Premiums	571,500.00	571,500.00	-985.28	567,853.52	567,853.52	3,646.48
4030 - Property Insurance Premiums	159,000.00	159,000.00	0.00	158,771.00	158,771.00	229.00
4050 - Employee Bond Premiums	1,300.00	1,300.00	0.00	0.00	0.00	1,300.00



**General Fund Expenditures - Budget vs. Actual**

**For Fiscal: 2023-2024 Period Ending: 09/30/2023**

<b>ExpenseObject</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>
4110 - Workers' Compensation	123,500.00	123,500.00	0.00	123,420.00	123,420.00	80.00
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>856,800.00</b>	<b>856,800.00</b>	<b>-985.28</b>	<b>850,044.52</b>	<b>850,044.52</b>	<b>6,755.48</b>
<b>ExpenseType: 90 - Operating Transfers Out</b>						
9010 - Tsfs Out - To Facil Imp Fund	500,000.00	1,500,000.00	1,000,000.00	1,000,000.00	1,000,000.00	500,000.00
9050 - Tsfs Out - To Cap Impv Fund	2,550,000.00	5,024,268.00	2,474,268.00	2,474,268.00	2,474,268.00	2,550,000.00
9060 - Tsfs Out - To Coastal Transit Fund	235,000.00	235,000.00	0.00	0.00	0.00	235,000.00
<b>ExpenseType: 90 - Operating Transfers Out Total:</b>	<b>3,285,000.00</b>	<b>6,759,268.00</b>	<b>3,474,268.00</b>	<b>3,474,268.00</b>	<b>3,474,268.00</b>	<b>3,285,000.00</b>
<b>Fund: 01 - GENERAL Total:</b>	<b>46,389,700.00</b>	<b>52,477,898.43</b>	<b>5,327,248.03</b>	<b>13,610,830.63</b>	<b>31,680,349.77</b>	<b>20,797,548.66</b>
<b>Total Surplus (Deficit):</b>	<b>-46,389,700.00</b>	<b>-52,477,898.43</b>	<b>-5,327,248.03</b>	<b>-13,610,830.63</b>	<b>-31,680,349.77</b>	

**Fund Summary**

Fund	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
01 - GENERAL	-46,389,700.00	-52,477,898.43	-5,327,248.03	-13,610,830.63	-31,680,349.77	-20,797,548.66
<b>Total Surplus (Deficit):</b>	<b>-46,389,700.00</b>	<b>-52,477,898.43</b>	<b>-5,327,248.03</b>	<b>-13,610,830.63</b>	<b>-31,680,349.77</b>	



City of Dana Point, CA

### 3. BALANCE SHEET

#### Account Summary

As Of 09/30/2023

Account	Name	Balance
<b>Fund: 01 - GENERAL</b>		
<b>Assets</b>		
<a href="#">01-1011</a>	Claim on Cash	17,424,247.03
<a href="#">01-1020</a>	Petty Cash	13,500.00
<a href="#">01-1030</a>	Section 115 Trust (Restricted)	3,918,585.52
<a href="#">01-1050</a>	Taxes Receivable - Current	1,670,155.65
<a href="#">01-1200</a>	Accounts Receivable	-2,850.45
<a href="#">01-1350</a>	Interest Rec On Investments	99.45
<a href="#">01-1450</a>	Prepaid Items	182,072.66
<a href="#">01-1500</a>	Investments - Adjust To Fmv	-347,733.99
<a href="#">01-1530</a>	Prem/disc - U.s. Gov't Secur	-67,708.85
	<b>Total Assets:</b>	<b>22,790,367.02</b>
		<b><u>22,790,367.02</u></b>
<b>Liability</b>		
<a href="#">01-2020</a>	Accounts Payable	448,521.72
<a href="#">01-2021</a>	Accounts Payable Pending	106,842.25
<a href="#">01-2080</a>	Due To Other Agencies	-4,500.68
<a href="#">01-2151</a>	Tenant Security Deposits	1,900.00
<a href="#">01-2290</a>	Unearned Revenue	27,451.42
	<b>Total Liability:</b>	<b>580,214.71</b>
<b>Equity</b>		
<a href="#">01-2470</a>	Fund Balance Desig. for Art in Public Place	12,445.88
<a href="#">01-2480</a>	Fund Bal Restricted for Section 115 Trust	3,918,585.52
<a href="#">01-2500</a>	Investments - Adjust To Fmv	-347,733.99
<a href="#">01-2550</a>	Fund Balance Desig. for Special Purpose	5,287,743.00
<a href="#">01-2560</a>	Economic Stability Reserve	5,113,020.00
<a href="#">01-2570</a>	Extreme Event Reserve	4,183,380.00
<a href="#">01-9920</a>	Fund Balance - Undesignated	9,539,563.51
	<b>Total Beginning Equity:</b>	<b>27,707,003.92</b>
Total Revenue		8,113,979.02
Total Expense		13,610,830.63
<b>Revenues Over/Under Expenses</b>		<b>-5,496,851.61</b>
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>22,210,152.31</b>
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>	<b><u>22,790,367.02</u></b>

3. BALANCE SHEET

Account	Name	Balance
<b>Fund: 02 - GASOLINE TAX</b>		
<b>Assets</b>		
<a href="#">02-1011</a>	Claim on Cash	1,389,770.43
<a href="#">02-1500</a>	Investments - Adjust To Fmv	-18,170.93
	<b>Total Assets:</b>	<b>1,371,599.50</b>
		<u><u>1,371,599.50</u></u>
<b>Liability</b>		
	<b>Total Liability:</b>	<b>0.00</b>
<b>Equity</b>		
<a href="#">02-2500</a>	Investments - Adjust To Fmv	-18,170.93
<a href="#">02-9920</a>	Fund Balance	1,222,038.08
	<b>Total Beginning Equity:</b>	<b>1,203,867.15</b>
Total Revenue		167,732.35
Total Expense		0.00
<b>Revenues Over/Under Expenses</b>		<u>167,732.35</u>
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>1,371,599.50</b>
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>	<u><u>1,371,599.50</u></u>

3. BALANCE SHEET

Account	Name	Balance
<b>Fund: 04 - MEASURE M FUND</b>		
<b>Assets</b>		
<a href="#">04-1011</a>	Claim on Cash	1,431,744.71
<a href="#">04-1500</a>	Investments - Adjust To Fmv	-18,423.09
	<b>Total Assets:</b>	<b>1,413,321.62</b>
		<u><u>1,413,321.62</u></u>
<b>Liability</b>		
	<b>Total Liability:</b>	<b>0.00</b>
<b>Equity</b>		
<a href="#">04-2480</a>	Fund Balance Restricted for SMP	211,099.33
<a href="#">04-2500</a>	Investments - Adjust To Fmv	-18,423.09
<a href="#">04-9920</a>	Fund Balance	1,079,157.74
	<b>Total Beginning Equity:</b>	<b>1,271,833.98</b>
Total Revenue		147,714.58
Total Expense		6,226.94
<b>Revenues Over/Under Expenses</b>		<b>141,487.64</b>
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>1,413,321.62</b>
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>	<b><u><u>1,413,321.62</u></u></b>

3. BALANCE SHEET

Account	Name	Balance
<b>Fund: 05 - AB2766 - CLEAN AIR ACT</b>		
<b>Assets</b>		
<a href="#">05-1011</a>	Claim on Cash	467,584.10
<a href="#">05-1500</a>	Investments - Adjust To Fmv	-7,400.21
	<b>Total Assets:</b>	<b>460,183.89</b>
		<u><u>460,183.89</u></u>
<b>Liability</b>		
	<b>Total Liability:</b>	<b>0.00</b>
<b>Equity</b>		
<a href="#">05-2500</a>	Investments - Adjust To Fmv	-7,400.21
<a href="#">05-9920</a>	Fund Balance	467,584.10
	<b>Total Beginning Equity:</b>	<b>460,183.89</b>
Total Revenue		0.00
Total Expense		0.00
<b>Revenues Over/Under Expenses</b>		<b>0.00</b>
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>460,183.89</b>
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>	<b><u><u>460,183.89</u></u></b>

3. BALANCE SHEET

Account	Name	Balance
<b>Fund: 06 - COASTAL TRANSIT</b>		
<b>Assets</b>		
<a href="#">06-1011</a>	Claim on Cash	252,170.68
<a href="#">06-1500</a>	Investments - Adjust To Fmv	-8,987.40
	<b>Total Assets:</b>	<b>243,183.28</b>
		<u><u>243,183.28</u></u>
<b>Liability</b>		
	<b>Total Liability:</b>	<b>0.00</b>
<b>Equity</b>		
<a href="#">06-2500</a>	Investments - Adjust To Fmv	-8,987.40
<a href="#">06-9920</a>	Fund Balance	305,329.36
	<b>Total Beginning Equity:</b>	<b>296,341.96</b>
Total Revenue		423,908.87
Total Expense		477,067.55
<b>Revenues Over/Under Expenses</b>		<b>-53,158.68</b>
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>243,183.28</b>
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>	<b><u><u>243,183.28</u></u></b>

3. BALANCE SHEET

Account	Name	Balance
<b>Fund: 07 - TBID</b>		
<b>Assets</b>		
<a href="#">07-1011</a>	Claim on Cash	480,561.53
<a href="#">07-1200</a>	Accounts Receivable	165,550.00
<a href="#">07-1500</a>	Investments - Adjust To Fmv	-7,605.42
	<b>Total Assets:</b>	<b>638,506.11</b>
		<u><b>638,506.11</b></u>
<b>Liability</b>		
	<b>Total Liability:</b>	<b>0.00</b>
<b>Equity</b>		
<a href="#">07-2480</a>	TBID '89 Act Fund Bal Reserve	486,184.09
<a href="#">07-2500</a>	Investments - Adjust To Fmv	-7,605.42
<a href="#">07-9920</a>	Fund Balance	-5,622.56
	<b>Total Beginning Equity:</b>	<b>472,956.11</b>
Total Revenue		529,325.00
Total Expense		363,775.00
<b>Revenues Over/Under Expenses</b>		<b>165,550.00</b>
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>638,506.11</b>
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>	<u><b>638,506.11</b></u>



3. BALANCE SHEET

Account	Name	Balance
<b>Fund: 08 - ROAD MAINTENANCE AND REHAB</b>		
<b>Assets</b>		
<a href="#">08-1011</a>	Claim on Cash	995,487.63
<a href="#">08-1500</a>	Investments - Adjust To Fmv	-12,583.64
	<b>Total Assets:</b>	<b>982,903.99</b>
		<u><u>982,903.99</u></u>
<b>Liability</b>		
	<b>Total Liability:</b>	<b>0.00</b>
<b>Equity</b>		
<a href="#">08-2500</a>	Investments - Adjust To Fmv	-12,583.64
<a href="#">08-9920</a>	Fund Balance	925,759.26
	<b>Total Beginning Equity:</b>	<b>913,175.62</b>
Total Revenue		69,728.37
Total Expense		0.00
<b>Revenues Over/Under Expenses</b>		<u><b>69,728.37</b></u>
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>982,903.99</b>
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>	<u><u><b>982,903.99</b></u></u>

**3. BALANCE SHEET**

Account	Name	Balance
<b>Fund: 09 - HEADLANDS HABITAT (ESHA)</b>		
<b>Assets</b>		
<a href="#">09-1011</a>	Claim on Cash	324,275.37
<a href="#">09-1391</a>	Beneficial Interest Receivable	437,530.00
<a href="#">09-1500</a>	Investments - Adjust To Fmv	-5,132.34
	<b>Total Assets:</b>	<b>756,673.03</b>
		<u><u>756,673.03</u></u>
<b>Liability</b>		
<a href="#">09-2391</a>	Deferred Inflow of Resources	437,530.00
	<b>Total Liability:</b>	<b>437,530.00</b>
<b>Equity</b>		
<a href="#">09-2500</a>	Investments - Adjust To Fmv	-5,132.34
<a href="#">09-9920</a>	Fund Balance	324,275.37
	<b>Total Beginning Equity:</b>	<b>319,143.03</b>
Total Revenue		0.00
Total Expense		0.00
<b>Revenues Over/Under Expenses</b>		<b>0.00</b>
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>319,143.03</b>
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>	<b><u><u>756,673.03</u></u></b>

3. BALANCE SHEET

Account	Name	Balance
<b>Fund: 11 - CAPITAL IMPROVEMENTS</b>		
<b>Assets</b>		
<a href="#">11-1011</a>	Claim on Cash	23,023,116.19
	<b>Total Assets:</b>	<b>23,023,116.19</b>
		<u><b>23,023,116.19</b></u>
<b>Liability</b>		
	<b>Total Liability:</b>	<b>0.00</b>
<b>Equity</b>		
<a href="#">11-2440</a>	Fund Bal Reserved for Doheny Village Imp	323,131.67
<a href="#">11-2580</a>	Community Investment Reserve	13,005,578.03
<a href="#">11-9920</a>	Fund Balance - Undesignated	7,161,519.61
	<b>Total Beginning Equity:</b>	<b>20,490,229.31</b>
Total Revenue		2,659,268.03
Total Expense		126,381.15
<b>Revenues Over/Under Expenses</b>		<u><b>2,532,886.88</b></u>
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>23,023,116.19</b>
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>	<u><b>23,023,116.19</b></u>

**3. BALANCE SHEET**

Account	Name	Balance
<b>Fund: 12 - FACILITIES IMPROVEMENT FUND</b>		
<b>Assets</b>		
<a href="#">12-1011</a>	Claim on Cash	2,517,594.38
<a href="#">12-1200</a>	Accounts Receivable	23,674.45
	<b>Total Assets:</b>	<b>2,541,268.83</b>
		<u><b>2,541,268.83</b></u>
<b>Liability</b>		
<a href="#">12-2391</a>	Deferred Inflow of Resources	20,824.00
	<b>Total Liability:</b>	<b>20,824.00</b>
<b>Equity</b>		
<a href="#">12-2480</a>	Fund Balance Restricted for PEG Fees	489,229.45
<a href="#">12-9920</a>	Fund Balance	1,266,591.62
	<b>Total Beginning Equity:</b>	<b>1,755,821.07</b>
Total Revenue		1,000,000.00
Total Expense		235,376.24
<b>Revenues Over/Under Expenses</b>		<b>764,623.76</b>
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>2,520,444.83</b>
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>	<u><b>2,541,268.83</b></u>

3. BALANCE SHEET

Account	Name	Balance
<b>Fund: 21 - PARK DEVELOPMENT</b>		
<b>Assets</b>		
<a href="#">21-1011</a>	Claim on Cash	861.95
<a href="#">21-1500</a>	Investments - Adjust To Fmv	-13.61
	<b>Total Assets:</b>	<b>848.34</b>
		<u><u>848.34</u></u>
<b>Liability</b>		
	<b>Total Liability:</b>	<b>0.00</b>
<b>Equity</b>		
<a href="#">21-2500</a>	Investments - Adjust To Fmv	-13.61
<a href="#">21-9920</a>	Fund Balance	861.95
	<b>Total Beginning Equity:</b>	<b>848.34</b>
Total Revenue		0.00
Total Expense		0.00
<b>Revenues Over/Under Expenses</b>		<b>0.00</b>
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>848.34</b>
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>	<u><u>848.34</u></u>

**3. BALANCE SHEET**

Account	Name	Balance
<b>Fund: 25 - SUPP LAW ENFORCEMENT SERVICES</b>		
<b>Assets</b>		
<a href="#">25-1011</a>	Claim on Cash	184,140.82
<a href="#">25-1500</a>	Investments - Adjust To Fmv	-2,189.69
	<b>Total Assets:</b>	<b>181,951.13</b>
		<u><u>181,951.13</u></u>
<b>Liability</b>		
	<b>Total Liability:</b>	<b>0.00</b>
<b>Equity</b>		
<a href="#">25-2500</a>	Investments - Adjust To Fmv	-2,189.69
<a href="#">25-9920</a>	Fund Balance	123,528.28
	<b>Total Beginning Equity:</b>	<b>121,338.59</b>
Total Revenue		102,901.97
Total Expense		42,289.43
<b>Revenues Over/Under Expenses</b>		<u>60,612.54</u>
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>181,951.13</b>
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>	<u><u>181,951.13</u></u>

**3. BALANCE SHEET**

Account	Name	Balance	
<b>Fund: 27 - CFD 2006-1 MAINTENANCE</b>			
<b>Assets</b>			
<a href="#">27-1011</a>	Claim on Cash	636,990.83	
<a href="#">27-1500</a>	Investments - Adjust To Fmv	-11,222.38	
	<b>Total Assets:</b>	<b>625,768.45</b>	<b><u>625,768.45</u></b>
<b>Liability</b>			
	<b>Total Liability:</b>	<b>0.00</b>	
<b>Equity</b>			
<a href="#">27-2480</a>	Funicular Replacement Reserve	93,000.00	
<a href="#">27-2500</a>	Investments - Adjust To Fmv	-11,222.38	
<a href="#">27-9920</a>	Fund Balance	574,494.76	
	<b>Total Beginning Equity:</b>	<b>656,272.38</b>	
Total Revenue		0.00	
Total Expense		30,503.93	
<b>Revenues Over/Under Expenses</b>		<b>-30,503.93</b>	
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>625,768.45</b>	
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>		<b><u>625,768.45</u></b>

**3. BALANCE SHEET**

Account	Name	Balance
<b>Fund: 31 - AGENCY TRUST</b>		
<b>Assets</b>		
<a href="#">31-1011</a>	Claim on Cash	10,157,215.71
<b>Total Assets:</b>		<b>10,157,215.71</b>
		<b><u>10,157,215.71</u></b>
<b>Liability</b>		
<a href="#">31-2150</a>	CD 3rd Party Rev & Staff Time (refu	307,535.75
<a href="#">31-2210</a>	Deposits - San Joaquin Hills TCA	6,459.47
<a href="#">31-2220</a>	Deposits - Carits	4,269.61
<a href="#">31-2240</a>	Deposits - Smip	2,278.87
<a href="#">31-2270</a>	Deposits - Green Bldg Prog	764.00
<a href="#">31-2300</a>	Trust Deposits	623,412.80
<a href="#">31-2310</a>	P/b/e Planning Deposits	2,831.25
<a href="#">31-2320</a>	Other Comm Dev Deposits	1,547,752.72
<a href="#">31-2380</a>	Affordable Housing Program	641,821.55
<a href="#">31-2390</a>	Building Permit Eng Deposits	393,954.44
<a href="#">31-2410</a>	PW Refundable Cash Bonds	6,626,091.25
<a href="#">31-2490</a>	Deposits - ADA (CASp Certification and Tr	44.00
<b>Total Liability:</b>		<b>10,157,215.71</b>
<b>Total Equity and Current Surplus (Deficit):</b>		<b>0.00</b>
<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>		<b><u>10,157,215.71</u></b>



**3. BALANCE SHEET**

Account	Name	Balance
<b>Fund: 33 - CFD 2013 BONDHOLDER FUND</b>		
<b>Assets</b>		
<a href="#">33-1583</a>	Reserve 2020-1 (92057004)	2,661,100.60
<a href="#">33-1584</a>	Bond Payment 2020-1 (92057001)	62,148.63
<a href="#">33-1585</a>	Special Tax 2020-1 (92057000)	1,471,034.84
<a href="#">33-1660</a>	Admin. Expense Account (92057003)	3.06
	<b>Total Assets:</b>	<u><b>4,194,287.13</b></u> <u><u><b>4,194,287.13</b></u></u>
<b>Liability</b>		
<a href="#">33-2090</a>	Due to Bondholders	4,194,287.13
	<b>Total Liability:</b>	<u><b>4,194,287.13</b></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>0.00</b>
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>	<u><u><b>4,194,287.13</b></u></u>



City of Dana Point, CA

# 4. CIP Projects - Budget vs. Actual Group Summary

For Fiscal: 2023-2024 Period Ending: 09/30/2023

CIP	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
<b>Fund: 11 - CAPITAL IMPROVEMENTS</b>						
1291 - Capo Beach Connectivity Study Enhancements Proj	0.00	40,388.00	0.00	0.00	1,053.95	39,334.05
1329 - FY22 Road Resurfacing	0.00	367,586.99	0.00	0.00	134,841.98	232,745.01
1332 - FY22 Citywide Storm Drain Improvements Design	0.00	183,536.30	3,978.00	21,004.50	199,787.80	-16,251.50
1337 - FY23 Road Resurfacing	0.00	1,399,000.00	0.00	0.00	0.00	1,399,000.00
1338 - FY23 Residential Slurry	0.00	2,254,407.51	0.00	0.00	0.00	2,254,407.51
1340 - FY22 Doheny Village Connectivity Design/Improvements	0.00	346,801.65	11,157.45	34,290.45	346,127.79	673.86
1342 - FY23 Roadway Rehab & Repair Design Work	0.00	148,370.00	18,065.00	36,585.00	166,890.00	-18,520.00
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	145,239.46	2,737.20	34,501.20	127,157.82	18,081.64
1350 - Calle Portola Storm Drain Improvements	0.00	746,049.00	0.00	0.00	718,825.71	27,223.29
1351 - Stonehill Drive Improvements Project	225,000.00	232,100.00	0.00	0.00	0.00	232,100.00
1352 - FY24 Roadway Resurfacing-Overlay/Asphalt Repairs	3,600,000.00	3,600,000.00	0.00	0.00	0.00	3,600,000.00
1353 - FY24 Residential Roadway Slurry Program	500,000.00	500,000.00	0.00	0.00	0.00	500,000.00
1354 - Violet Lantern Storm Drain Improvements	350,000.00	350,000.00	0.00	0.00	0.00	350,000.00
1355 - Del Prado Public Wi-Fi Design & Build	200,000.00	200,000.00	0.00	0.00	64,070.00	135,930.00
1356 - Doheny Park Road Median/Parkway Power Supply/Lighting	200,000.00	200,000.00	0.00	0.00	0.00	200,000.00
1357 - FY24 Citywide Storm Drain Repairs	200,000.00	200,000.00	0.00	0.00	127,950.00	72,050.00
1358 - Calle Real & Calle Portola Storm Drain Improvements	3,446,000.00	3,446,000.00	0.00	0.00	0.00	3,446,000.00
1359 - FY24 Water Quality/Diversion Repairs & Maint	75,000.00	75,000.00	0.00	0.00	48,900.00	26,100.00
1360 - FY24 Traffic Safety Repairs & Improvements	150,000.00	150,000.00	0.00	0.00	0.00	150,000.00
1368 - Coast Hwy Complete Street Project	0.00	300,000.00	0.00	0.00	0.00	300,000.00
<b>Fund: 11 - CAPITAL IMPROVEMENTS Total:</b>	<b>8,946,000.00</b>	<b>15,209,478.91</b>	<b>35,937.65</b>	<b>126,381.15</b>	<b>1,935,605.05</b>	<b>13,273,873.86</b>
<b>Total Surplus (Deficit):</b>	<b>-8,946,000.00</b>	<b>-15,209,478.91</b>	<b>-35,937.65</b>	<b>-126,381.15</b>	<b>-1,935,605.05</b>	

**Fund Summary**

Fund	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
11 - CAPITAL IMPROVEMENTS	-8,946,000.00	-15,209,478.91	-35,937.65	-126,381.15	-1,935,605.05	-13,273,873.86
<b>Total Surplus (Deficit):</b>	<b>-8,946,000.00</b>	<b>-15,209,478.91</b>	<b>-35,937.65</b>	<b>-126,381.15</b>	<b>-1,935,605.05</b>	

**5. FY24 Summary of Capital Improvement Project Statuses  
As of September 30, 2023**

Project No.	Project Name	FY24 Current Budget	PY Total Expenditures	FYTD Activity + Encumbrances	Budget Remaining
1291	Capo Beach Connectivity Study Enhancements Proj. Summary: Design work is ongoing. The City is actively coordinating with Caltrans on this work effort. Design for the City's portion of work will continue into FY23/24. Additional funding for design is included in CIP#1340.	40,388.00	59,610.80	1,053.95	39,334.05
1329	FY22 Road Resurfacing Summary: Work is for the construction of FY22 Roadway Rehab & Repair Design Work (CIP#1334). Construction began in late February 2023 with completion estimated by Fall 2023.	367,586.99	2,849,411.01	134,841.98	232,745.01
1332	FY22 Citywide Storm Drain Improvements Design Summary: Project is current and ongoing. Design for the storm drain on Violet Lantern will be done in November 2023. The Calle Real/Calle Portola Storm Drain design will be completed by Spring 2024	183,536.30	392,463.70	199,787.80	(16,251.50)
1337	FY23 Road Resurfacing Summary: Project is current and ongoing. This Project 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 Summary: Project bid opening occurred on May 25, 2023 and the contract was awarded at the June 20, 2023 City Council meeting for the application of asphalt slurry seal and crack seal on various streets Citywide. Construction is expected to begin in October 2023 and complete in December 2023.	2,254,407.51	1,592.49	-	2,254,407.51
1340	FY22 Doheny Village Connectivity Design/Improvements Summary: Design work is 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 FY23/24.	346,801.65	393,198.35	346,127.79	673.86
1342	FY23 Roadway Rehab & Repair Design Work Summary: Project is current and ongoing. Project includes street rehabilitation of portions of Violet Lantern, Granada Drive, Valencia Place, and Doheny Park Frontage Road. Construction work is covered under CIP#1337.	148,370.00	129,190.00	166,890.00	(18,520.00)
1347	Traffic Signal Synchronization Project - Project P Summary: Project is current and ongoing. Project award agreement in progress.	325,000.00	-	-	325,000.00
1349	Lantern Bay Park Stairway Art Project Summary: Project is complete at this time.	145,239.46	322,760.54	127,157.82	18,081.64
1350	Calle Portola Storm Drain Improvements Summary: Project is for the construction of storm drain improvements on Calle Portola (from Calle Naranja to Calle Juanita) in conjunction with the construction of the FY22 Roadway Rehab & Repair Project (CIP#1329). This first phase of storm drain construction in this area is now complete.	746,049.00	4,755.00	718,825.71	27,223.29

**5. FY24 Summary of Capital Improvement Project Statuses  
As of September 30, 2023**

<b>Project No.</b>	<b>Project Name</b>	<b>FY24 Current Budget</b>	<b>PY Total Expenditures</b>	<b>FYTD Activity + Encumbrances</b>	<b>Budget Remaining</b>
1351	Stonehill Drive Improvements Project Summary: On December 6, 2022, City Council approved the establishment of CIP#1351 (Stonehill Drive Improvement Project) to increase roadway capacity on Stonehill Drive between Del Obispo and the City border with San Juan Capistrano. The project will be partially funded through a mutual funding Agreement with the City of SJC. The City Council is planned to authorize the environmental review component of the Project in September/October 2023. Funding for construction of the project will be addressed at a future City Council meeting once the environmental review component is completed.	232,100.00	27,900.00	-	232,100.00
1352	FY24 Roadway Resurfacing-Overlay/Asphalt Repairs Summary: Project is current and ongoing with design completion anticipated in Nov. 2023.	3,600,000.00	-	-	3,600,000.00
1353	FY24 Residential Roadway Slurry Program Summary: Project is current and ongoing with design completion anticipated in December 2023.	500,000.00	-	-	500,000.00
1354	FY24 Violet Lantern Storm Drain Improvements Summary: Project is current and ongoing with design completion anticipated in Nov. 2023.	350,000.00	-	-	350,000.00
1355	Del Prado Public Wi-Fi Design & Build Summary: Project is current and ongoing.	200,000.00	-	64,070.00	135,930.00
1356	Doheny Park Road Median/Parkway Power Supply/Lighting Summary: Project is current and ongoing.	200,000.00	-	-	200,000.00
1357	FY24 Citywide Storm Drain Repairs Summary: Project is current and ongoing.	200,000.00	-	127,950.00	72,050.00
1358	Calle Real & Calle Portola Storm Drain Improvements Summary: Project is current and ongoing with design completion in Spring 2024	3,446,000.00	-	-	3,446,000.00
1359	FY24 Water Quality/Diversion Repairs & Maintenance Summary: Project is current and ongoing.	75,000.00	-	48,900.00	26,100.00
1360	FY24 Traffic Safety Repairs & Improvements Summary: Project is current and ongoing.	150,000.00	-	-	150,000.00
1368	Coast Highway Complete Street Project Summary: Project is current and ongoing	300,000.00	-	-	300,000.00



City of Dana Point, CA

# 6. General Fund Expenditures by Function

## Group Summary

For Fiscal: 2023-2024 Period Ending: 09/30/2023

ExpenseObject	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
<b>Fund: 01 - GENERAL</b>					
<b>Function: 10 - General Government</b>					
<b>ExpenseType: 10 - Personnel</b>					
1010 - Salaries	2,233,800.00	2,289,300.00	156,651.13	485,576.30	1,803,723.70
1030 - Hourly	34,700.00	34,700.00	1,099.39	2,489.14	32,210.86
1050 - Overtime	16,500.00	16,500.00	821.07	5,460.53	11,039.47
1100 - Benefits	355,500.00	364,700.00	24,216.58	72,803.80	291,896.20
1120 - Retirement Benefits	792,600.00	799,500.00	15,175.02	435,550.14	363,949.86
1140 - Medi-tax 1.45%	33,600.00	34,400.00	2,391.38	7,434.69	26,965.31
<b>ExpenseType: 10 - Personnel Total:</b>	<b>3,466,700.00</b>	<b>3,539,100.00</b>	<b>200,354.57</b>	<b>1,009,314.60</b>	<b>2,529,785.40</b>
<b>ExpenseType: 20 - Materials &amp; Services</b>					
2010 - Communications	197,700.00	217,700.00	13,428.74	29,062.08	188,637.92
2030 - Equipment Maintenance	490,000.00	569,000.00	40,508.90	108,935.29	460,064.71
2040 - Copier Usage	6,500.00	6,500.00	0.00	0.00	6,500.00
2050 - Vehicle Maintenance	97,000.00	97,000.00	7,672.06	17,682.47	79,317.53
2070 - Office Supplies	31,000.00	31,000.00	1,256.01	2,334.59	28,665.41
2090 - Memberships & Dues	58,200.00	58,200.00	0.00	13,866.05	44,333.95
2110 - Operating Supplies	188,500.00	188,500.00	9,864.37	21,090.05	167,409.95
2130 - Books & Subscriptions	16,600.00	16,600.00	2,088.57	4,000.09	12,599.91
2150 - Training	89,800.00	131,190.00	9,905.27	19,095.63	112,094.37
2170 - Postage	15,000.00	15,000.00	91.11	468.48	14,531.52
2190 - Facil & Equip Lease/Rent	98,000.00	98,000.00	11,894.34	15,432.06	82,567.94
2210 - Utilities	211,200.00	211,200.00	22,471.17	44,808.28	166,391.72
2230 - Professional Services	899,600.00	907,100.00	79,430.30	207,703.80	699,396.20
2250 - Advertising	31,000.00	31,000.00	0.00	299.49	30,700.51
2270 - Travel, Conf. & Meetings	78,000.00	93,000.00	-399.36	4,169.11	88,830.89
2290 - Auto Allowance	31,500.00	31,500.00	2,342.61	7,217.39	24,282.61
2310 - City Attorney	1,366,800.00	1,366,800.00	118,730.72	348,473.21	1,018,326.79
2590 - Data Technology	561,500.00	703,672.02	28,164.23	103,561.98	600,110.04
2600 - Marketing	0.00	0.00	-1,117.26	0.00	0.00
2999 - Operations Contingency	250,000.00	194,300.00	0.00	0.00	194,300.00
<b>ExpenseType: 20 - Materials &amp; Services Total:</b>	<b>4,717,900.00</b>	<b>4,967,262.02</b>	<b>346,331.78</b>	<b>948,200.05</b>	<b>4,019,061.97</b>
<b>ExpenseType: 40 - Insurance</b>					
4010 - Liability Insur Premiums	571,500.00	571,500.00	-985.28	567,853.52	3,646.48
4030 - Property Insurance Premiums	159,000.00	159,000.00	0.00	158,771.00	229.00
4050 - Employee Bond Premiums	1,300.00	1,300.00	0.00	0.00	1,300.00
4110 - Workers' Compensation	123,500.00	123,500.00	0.00	123,420.00	80.00
4210 - Unemployment Benefits	1,500.00	1,500.00	0.00	0.00	1,500.00
<b>ExpenseType: 40 - Insurance Total:</b>	<b>856,800.00</b>	<b>856,800.00</b>	<b>-985.28</b>	<b>850,044.52</b>	<b>6,755.48</b>
<b>ExpenseType: 90 - Operating Transfers Out</b>					
9010 - Tsfs Out - To Facil Imp Fund	500,000.00	1,500,000.00	1,000,000.00	1,000,000.00	500,000.00
9050 - Tsfs Out - To Cap Impv Fund	2,550,000.00	5,024,268.00	2,474,268.00	2,474,268.00	2,550,000.00
9060 - Tsfs Out - To Coastal Transit Fund	235,000.00	235,000.00	0.00	0.00	235,000.00
<b>ExpenseType: 90 - Operating Transfers Out Total:</b>	<b>3,285,000.00</b>	<b>6,759,268.00</b>	<b>3,474,268.00</b>	<b>3,474,268.00</b>	<b>3,285,000.00</b>
<b>Function: 10 - General Government Total:</b>	<b>12,326,400.00</b>	<b>16,122,430.02</b>	<b>4,019,969.07</b>	<b>6,281,827.17</b>	<b>9,840,602.85</b>
<b>Function: 20 - Public Safety</b>					
<b>ExpenseType: 10 - Personnel</b>					
1030 - Hourly	39,000.00	39,000.00	2,366.80	7,294.40	31,705.60
1120 - Retirement Benefits	3,000.00	3,000.00	177.51	547.08	2,452.92
1140 - Medi-tax 1.45%	600.00	600.00	34.32	105.77	494.23
<b>ExpenseType: 10 - Personnel Total:</b>	<b>42,600.00</b>	<b>42,600.00</b>	<b>2,578.63</b>	<b>7,947.25</b>	<b>34,652.75</b>

General Fund Expenditures by Function

For Fiscal: 2023-2024 Period Ending: 09/30/2023

ExpenseObject	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
<b>ExpenseType: 20 - Materials &amp; Services</b>					
2010 - Communications	22,500.00	22,500.00	369.60	1,131.62	21,368.38
2030 - Equipment Maintenance	43,500.00	43,500.00	0.00	0.00	43,500.00
2040 - Copier Usage	500.00	500.00	0.00	0.00	500.00
2070 - Office Supplies	8,000.00	8,000.00	2,521.32	3,016.92	4,983.08
2090 - Memberships & Dues	1,000.00	1,000.00	90.00	90.00	910.00
2110 - Operating Supplies	107,500.00	107,500.00	4,545.70	13,322.66	94,177.34
2150 - Training	4,500.00	4,500.00	735.97	969.97	3,530.03
2230 - Professional Services	480,000.00	685,526.03	35,515.61	151,265.21	534,260.82
2270 - Travel, Conf. & Meetings	20,500.00	20,500.00	940.91	2,554.24	17,945.76
2290 - Auto Allowance	7,000.00	7,000.00	507.70	1,523.10	5,476.90
2330 - Police Services	14,720,000.00	14,720,000.00	1,195.00	3,417,174.42	11,302,825.58
<b>ExpenseType: 20 - Materials &amp; Services Total:</b>	<b>15,415,000.00</b>	<b>15,620,526.03</b>	<b>46,421.81</b>	<b>3,591,048.14</b>	<b>12,029,477.89</b>
<b>Function: 20 - Public Safety Total:</b>	<b>15,457,600.00</b>	<b>15,663,126.03</b>	<b>49,000.44</b>	<b>3,598,995.39</b>	<b>12,064,130.64</b>
<b>Function: 40 - Community Development</b>					
<b>ExpenseType: 10 - Personnel</b>					
1010 - Salaries	2,746,700.00	2,746,700.00	183,624.56	553,059.64	2,193,640.36
1030 - Hourly	53,100.00	53,100.00	2,928.11	9,231.94	43,868.06
1050 - Overtime	32,500.00	32,500.00	2,146.60	7,313.58	25,186.42
1070 - Stipends	9,000.00	9,000.00	553.84	1,799.98	7,200.02
1100 - Benefits	422,300.00	422,300.00	31,427.37	95,957.20	326,342.80
1120 - Retirement Benefits	288,700.00	288,700.00	20,566.75	61,678.52	227,021.48
1140 - Medi-tax 1.45%	41,700.00	41,700.00	2,728.65	8,208.32	33,491.68
1200 - Outside Assistance	0.00	35,000.00	0.00	0.00	35,000.00
<b>ExpenseType: 10 - Personnel Total:</b>	<b>3,594,000.00</b>	<b>3,629,000.00</b>	<b>243,975.88</b>	<b>737,249.18</b>	<b>2,891,750.82</b>
<b>ExpenseType: 20 - Materials &amp; Services</b>					
2010 - Communications	15,700.00	15,700.00	1,358.92	3,447.14	12,252.86
2030 - Equipment Maintenance	0.00	3,400.00	3,475.99	3,475.99	-75.99
2040 - Copier Usage	6,500.00	6,500.00	0.00	0.00	6,500.00
2070 - Office Supplies	28,500.00	28,500.00	507.19	780.38	27,719.62
2090 - Memberships & Dues	9,000.00	9,000.00	160.00	3,677.50	5,322.50
2110 - Operating Supplies	171,000.00	184,397.32	1,914.91	113,577.63	70,819.69
2130 - Books & Subscriptions	34,500.00	34,500.00	1,926.52	3,912.28	30,587.72
2150 - Training	12,700.00	12,700.00	2,375.00	3,625.00	9,075.00
2190 - Facil & Equip Lease/Rent	5,000.00	5,000.00	0.00	0.00	5,000.00
2230 - Professional Services	701,500.00	2,378,083.08	134,700.35	371,936.91	2,006,146.17
2240 - Reimbursable Costs	0.00	27,594.00	0.00	0.00	27,594.00
2250 - Advertising	1,200.00	16,200.00	0.00	1,912.95	14,287.05
2270 - Travel, Conf. & Meetings	24,000.00	24,000.00	1,408.86	1,722.33	22,277.67
2290 - Auto Allowance	21,800.00	21,800.00	1,549.11	4,775.78	17,024.22
2340 - Parking Lot Leases	54,000.00	54,000.00	3,993.39	11,980.17	42,019.83
2600 - Marketing	127,800.00	127,800.00	7,090.54	16,818.45	110,981.55
<b>ExpenseType: 20 - Materials &amp; Services Total:</b>	<b>1,213,200.00</b>	<b>2,949,174.40</b>	<b>160,460.78</b>	<b>541,642.51</b>	<b>2,407,531.89</b>
<b>Function: 40 - Community Development Total:</b>	<b>4,807,200.00</b>	<b>6,578,174.40</b>	<b>404,436.66</b>	<b>1,278,891.69</b>	<b>5,299,282.71</b>
<b>Function: 50 - Community Services</b>					
<b>ExpenseType: 10 - Personnel</b>					
1010 - Salaries	757,800.00	757,800.00	52,180.85	159,300.48	598,499.52
1030 - Hourly	156,000.00	156,000.00	12,237.33	53,334.85	102,665.15
1050 - Overtime	32,500.00	32,500.00	0.00	4,442.70	28,057.30
1100 - Benefits	126,200.00	126,200.00	11,550.43	31,214.05	94,985.95
1120 - Retirement Benefits	93,000.00	93,000.00	6,988.54	22,305.65	70,694.35
1140 - Medi-tax 1.45%	15,000.00	15,000.00	977.44	3,278.85	11,721.15
<b>ExpenseType: 10 - Personnel Total:</b>	<b>1,180,500.00</b>	<b>1,180,500.00</b>	<b>83,934.59</b>	<b>273,876.58</b>	<b>906,623.42</b>
<b>ExpenseType: 20 - Materials &amp; Services</b>					
2010 - Communications	5,400.00	5,400.00	402.30	1,078.74	4,321.26
2040 - Copier Usage	3,600.00	3,600.00	0.00	0.00	3,600.00
2070 - Office Supplies	6,500.00	6,500.00	648.37	648.37	5,851.63

General Fund Expenditures by Function

For Fiscal: 2023-2024 Period Ending: 09/30/2023

ExpenseObject	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
2090 - Memberships & Dues	3,000.00	3,000.00	0.00	1,039.81	1,960.19
2110 - Operating Supplies	151,000.00	163,000.00	10,735.76	28,274.46	134,725.54
2150 - Training	3,500.00	3,500.00	0.00	99.66	3,400.34
2190 - Facil & Equip Lease/Rent	15,000.00	15,000.00	0.00	0.00	15,000.00
2210 - Utilities	898,000.00	898,000.00	82,047.65	145,415.79	752,584.21
2230 - Professional Services	335,500.00	335,500.00	51,492.48	83,664.01	251,835.99
2250 - Advertising	13,800.00	13,800.00	0.00	396.52	13,403.48
2270 - Travel, Conf. & Meetings	9,500.00	9,500.00	0.00	0.00	9,500.00
2290 - Auto Allowance	8,300.00	8,300.00	341.45	1,215.31	7,084.69
2410 - Community Activities	812,300.00	902,300.00	42,832.74	347,598.09	554,701.91
2430 - Recreation Programs	160,000.00	160,000.00	7,024.83	16,934.13	143,065.87
2450 - Landscape Maintenance	735,000.00	817,170.00	52,514.82	157,599.74	659,570.26
2470 - Tree Maintenance	795,000.00	795,000.00	67,251.08	177,614.08	617,385.92
2550 - Park Maintenance	1,490,000.00	1,537,487.60	115,095.85	285,593.37	1,251,894.23
<b>ExpenseType: 20 - Materials &amp; Services Total:</b>	<b>5,445,400.00</b>	<b>5,677,057.60</b>	<b>430,387.33</b>	<b>1,247,172.08</b>	<b>4,429,885.52</b>
<b>ExpenseType: 30 - Capital Outlay</b>					
3050 - Park Structures & Improvemnts	0.00	16,500.00	0.00	16,500.00	0.00
<b>ExpenseType: 30 - Capital Outlay Total:</b>	<b>0.00</b>	<b>16,500.00</b>	<b>0.00</b>	<b>16,500.00</b>	<b>0.00</b>
<b>Function: 50 - Community Services Total:</b>	<b>6,625,900.00</b>	<b>6,874,057.60</b>	<b>514,321.92</b>	<b>1,537,548.66</b>	<b>5,336,508.94</b>
<b>Function: 60 - Public Works</b>					
<b>ExpenseType: 10 - Personnel</b>					
1010 - Salaries	1,876,100.00	1,876,100.00	139,031.70	402,390.95	1,473,709.05
1030 - Hourly	35,400.00	35,400.00	1,489.25	5,975.50	29,424.50
1050 - Overtime	10,000.00	10,000.00	2,853.36	4,688.61	5,311.39
1100 - Benefits	263,800.00	263,800.00	18,320.39	54,495.50	209,304.50
1120 - Retirement Benefits	210,000.00	210,000.00	15,864.48	46,345.39	163,654.61
1140 - Medi-tax 1.45%	28,100.00	28,100.00	2,164.95	6,239.92	21,860.08
<b>ExpenseType: 10 - Personnel Total:</b>	<b>2,423,400.00</b>	<b>2,423,400.00</b>	<b>179,724.13</b>	<b>520,135.87</b>	<b>1,903,264.13</b>
<b>ExpenseType: 20 - Materials &amp; Services</b>					
2010 - Communications	15,600.00	15,600.00	1,143.11	2,828.46	12,771.54
2040 - Copier Usage	3,500.00	3,500.00	0.00	0.00	3,500.00
2070 - Office Supplies	12,600.00	12,600.00	1,981.09	1,354.13	11,245.87
2090 - Memberships & Dues	4,300.00	4,300.00	775.00	875.00	3,425.00
2110 - Operating Supplies	70,000.00	67,000.00	3,216.09	5,916.87	61,083.13
2150 - Training	4,000.00	4,000.00	125.00	125.00	3,875.00
2210 - Utilities	427,000.00	427,000.00	36,422.15	73,612.26	353,387.74
2230 - Professional Services	1,026,500.00	1,057,700.00	15,732.57	52,771.79	1,004,928.21
2240 - Reimbursable Costs	10,000.00	49,310.38	0.00	0.00	49,310.38
2270 - Travel, Conf. & Meetings	4,000.00	4,000.00	135.39	191.35	3,808.65
2290 - Auto Allowance	9,200.00	9,200.00	708.68	2,227.60	6,972.40
2350 - Street Maintenance	1,725,000.00	1,725,000.00	40,831.14	124,131.91	1,600,868.09
2490 - Street Sweeping	15,500.00	15,500.00	0.00	120.00	15,380.00
2510 - Storm Drains	1,084,500.00	1,084,500.00	31,559.99	65,193.02	1,019,306.98
2530 - Safety Lighting	337,500.00	337,500.00	27,165.60	64,084.46	273,415.54
<b>ExpenseType: 20 - Materials &amp; Services Total:</b>	<b>4,749,200.00</b>	<b>4,816,710.38</b>	<b>159,795.81</b>	<b>393,431.85</b>	<b>4,423,278.53</b>
<b>Function: 60 - Public Works Total:</b>	<b>7,172,600.00</b>	<b>7,240,110.38</b>	<b>339,519.94</b>	<b>913,567.72</b>	<b>6,326,542.66</b>
<b>Fund: 01 - GENERAL Total:</b>	<b>46,389,700.00</b>	<b>52,477,898.43</b>	<b>5,327,248.03</b>	<b>13,610,830.63</b>	<b>38,867,067.80</b>
<b>Total Surplus (Deficit):</b>	<b>-46,389,700.00</b>	<b>-52,477,898.43</b>	<b>-5,327,248.03</b>	<b>-13,610,830.63</b>	



**Fund Summary**

Fund	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
01 - GENERAL	-46,389,700.00	-52,477,898.43	-5,327,248.03	-13,610,830.63	-38,867,067.80
<b>Total Surplus (Deficit):</b>	<b>-46,389,700.00</b>	<b>-52,477,898.43</b>	<b>-5,327,248.03</b>	<b>-13,610,830.63</b>	



City of Dana Point, CA

# 7. FYTD Revenues - September 2023 vs 2024

## Group Summary

For the Period Ending 09/30/2023

RevenueObjec...	2022-2023 Sept. Activity	2023-2024 Sept. Activity	Sept. Variance Favorable / (Unfavorable)	Variance %	2022-2023 YTD Activity	2023-2024 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
<b>Fund: 01 - GENERAL</b>								
<b>RevenueType: 10 - Taxes &amp; Franchises</b>								
6101 - Sec & Unsec Property Taxes	163,080.71	157,096.49	-5,984.22	-3.67%	184,481.09	180,170.16	-4,310.93	-2.34%
6103 - Property Transfer Tax	0.00	51,467.54	51,467.54	0.00%	42,735.80	145,477.08	102,741.28	240.41%
6109 - Transient Occupancy Tax	1,599,920.50	1,670,155.65	70,235.15	4.39%	5,429,163.41	5,624,409.86	195,246.45	3.60%
6110 - Short Term Rental TOT	9,908.02	32.74	-9,875.28	-99.67%	9,908.02	1,078.74	-8,829.28	-89.11%
6111 - Sales & Use Tax	554,737.25	568,612.40	13,875.15	2.50%	554,737.25	568,612.40	13,875.15	2.50%
<b>RevenueType 10 - Taxes &amp; Franchises Total:</b>	<b>2,327,646.48</b>	<b>2,447,364.82</b>	<b>119,718.34</b>	<b>5.14%</b>	<b>6,221,025.57</b>	<b>6,519,748.24</b>	<b>298,722.67</b>	<b>4.80%</b>
<b>RevenueType: 20 - Licenses &amp; Permits</b>								
6201 - Site Development Permit	7,910.00	3,930.00	-3,980.00	-50.32%	73,785.00	32,728.50	-41,056.50	-55.64%
6203 - Coastal Development Permit	11,800.00	5,769.00	-6,031.00	-51.11%	47,200.00	37,845.00	-9,355.00	-19.82%
6205 - Conditional Use Permit	0.00	2,601.00	2,601.00	0.00%	28,845.00	15,298.00	-13,547.00	-46.96%
6207 - Other Planning Permits	11,248.00	758.00	-10,490.00	-93.26%	22,800.00	-2,389.00	-25,189.00	-110.48%
6209 - Building Permits	75,024.25	69,691.03	-5,333.22	-7.11%	304,514.37	196,552.68	-107,961.69	-35.45%
6211 - Plumbing Permits	4,302.00	2,409.00	-1,893.00	-44.00%	11,431.80	45,642.60	34,210.80	299.26%
6215 - Electrical Permits	13,168.90	9,158.80	-4,010.10	-30.45%	37,366.50	37,596.90	230.40	0.62%
6217 - Mechanical Permits	2,509.00	931.00	-1,578.00	-62.89%	5,429.00	3,904.00	-1,525.00	-28.09%
6218 - Short Term Rental Permits	1,650.00	17,945.00	16,295.00	987.58%	2,250.00	104,470.00	102,220.00	4,543.11%
6221 - Transportation Permits	0.00	0.00	0.00	0.00%	0.00	90.00	90.00	0.00%
6223 - Encroachment Permits	5,979.00	2,573.00	-3,406.00	-56.97%	11,882.00	14,956.00	3,074.00	25.87%
6225 - Grading Permit Plan Check	82,637.80	75,139.93	-7,497.87	-9.07%	80,626.50	177,980.47	97,353.97	120.75%
6226 - Licenses & Permits	815.32	0.00	-815.32	-100.00%	7,243.61	222.36	-7,021.25	-96.93%
6227 - Other Engineering Permits	6,125.00	6,825.00	700.00	11.43%	19,250.00	20,475.00	1,225.00	6.36%
<b>RevenueType 20 - Licenses &amp; Permits Total:</b>	<b>223,169.27</b>	<b>197,730.76</b>	<b>-25,438.51</b>	<b>-11.40%</b>	<b>652,623.78</b>	<b>685,372.51</b>	<b>32,748.73</b>	<b>5.02%</b>
<b>RevenueType: 30 - Fines &amp; Forfeitures</b>								
6301 - Vehicle Code Fines	13,698.25	38,707.93	25,009.68	182.58%	19,745.97	43,352.70	23,606.73	119.55%
6303 - Penalties, Int. & Restitution	10,351.60	-10,211.00	-20,562.60	-198.64%	7,159.58	36,698.00	29,538.42	412.57%
<b>RevenueType 30 - Fines &amp; Forfeitures Total:</b>	<b>24,049.85</b>	<b>28,496.93</b>	<b>4,447.08</b>	<b>18.49%</b>	<b>26,905.55</b>	<b>80,050.70</b>	<b>53,145.15</b>	<b>197.52%</b>
<b>RevenueType: 40 - Use Of Money &amp; Property</b>								
6401 - Rental Of Property	8,314.71	2,098.47	-6,216.24	-74.76%	20,672.66	12,030.30	-8,642.36	-41.81%
6403 - Investment Income	0.00	-123,252.80	-123,252.80	0.00%	-49,631.53	-123,252.70	-73,621.17	-148.34%
6405 - City Plaza Rental Revenue	2,000.00	2,000.00	0.00	0.00%	8,000.00	8,000.00	0.00	0.00%
<b>RevenueType 40 - Use Of Money &amp; Property Total:</b>	<b>10,314.71</b>	<b>-119,154.33</b>	<b>-129,469.04</b>	<b>-1,255.19%</b>	<b>-20,958.87</b>	<b>-103,222.40</b>	<b>-82,263.53</b>	<b>-392.50%</b>

FYTD Revenues - September 2023 vs 2024

For the Period Ending 09/30/2023

RevenueObjec...	Sept. Variance				YTD Variance			
	2022-2023 Sept. Activity	2023-2024 Sept. Activity	Favorable / (Unfavorable)	Variance %	2022-2023 YTD Activity	2023-2024 YTD Activity	Favorable / (Unfavorable)	Variance %
<b>RevenueType: 50 - Intergovernmental</b>								
6521 - Intergovernmental Cost Reimb	0.00	149,473.65	149,473.65	0.00%	0.00	149,473.65	149,473.65	0.00%
<b>RevenueType 50 - Intergovernmental Total:</b>	<b>0.00</b>	<b>149,473.65</b>	<b>149,473.65</b>	<b>0.00%</b>	<b>0.00</b>	<b>149,473.65</b>	<b>149,473.65</b>	<b>0.00%</b>
<b>RevenueType: 60 - Charges For Services</b>								
6609 - Variance Minor Amendment	0.00	9,504.00	9,504.00	0.00%	9,504.00	11,605.00	2,101.00	22.11%
6613 - Tentative Parcel Map	0.00	6,041.00	6,041.00	0.00%	0.00	6,041.00	6,041.00	0.00%
6621 - Concept Approval	300.00	0.00	-300.00	-100.00%	300.00	0.00	-300.00	-100.00%
6623 - Planning Plan Check Fee	10,442.48	12,906.25	2,463.77	23.59%	35,704.01	38,433.25	2,729.24	7.64%
6627 - Other Planning Fees	0.00	0.00	0.00	0.00%	339.00	0.00	-339.00	-100.00%
6631 - Building Plan Check Fee	68,296.38	74,251.67	5,955.29	8.72%	220,783.70	205,182.80	-15,600.90	-7.07%
6633 - Permit Issuance Fee	3,750.00	3,625.00	-125.00	-3.33%	12,375.00	12,040.00	-335.00	-2.71%
6635 - Other Building Fees	0.00	150.00	150.00	0.00%	0.00	450.00	450.00	0.00%
6639 - Addressing Fee	115.00	810.00	695.00	604.35%	1,877.00	1,890.00	13.00	0.69%
6641 - Grading Inspection	18,140.63	10,802.80	-7,337.83	-40.45%	59,867.14	70,740.96	10,873.82	18.16%
6655 - Other Engineering Fees	24,711.45	7,919.61	-16,791.84	-67.95%	44,008.39	39,343.75	-4,664.64	-10.60%
6659 - Solid Waste Exemption Fee	145.00	464.00	319.00	220.00%	319.00	1,044.00	725.00	227.27%
6683 - Art In Public Places Fees	0.00	0.00	0.00	0.00%	5,904.25	0.00	-5,904.25	-100.00%
6685 - Reimbursed Expenses	4,567.49	132,938.53	128,371.04	2,810.54%	22,783.28	155,000.63	132,217.35	580.33%
6687 - Legal Reimbursements - Development	0.00	8,133.00	8,133.00	0.00%	-5,184.00	8,133.00	13,317.00	256.89%
6688 - Legal Reimbursements - Other	0.00	23,473.50	23,473.50	0.00%	0.00	23,473.50	23,473.50	0.00%
6689 - Police Services Reimbursements	0.00	0.00	0.00	0.00%	2,249.80	93,580.08	91,330.28	4,059.48%
6691 - Recreation Classes	7,559.32	5,415.11	-2,144.21	-28.37%	41,535.07	60,660.65	19,125.58	46.05%
6692 - Planning Reimbursements	0.00	5,961.25	5,961.25	0.00%	-11,705.00	30,716.50	42,421.50	362.42%
6693 - Activities & Trips	12,672.12	10,032.50	-2,639.62	-20.83%	14,209.85	12,100.70	-2,109.15	-14.84%
6697 - Photocopies	0.00	0.00	0.00	0.00%	0.00	96.00	96.00	0.00%
6699 - Other P/b/e	2,242.98	2,081.93	-161.05	-7.18%	8,047.79	6,493.08	-1,554.71	-19.32%
<b>RevenueType 60 - Charges For Services Total:</b>	<b>152,942.85</b>	<b>314,510.15</b>	<b>161,567.30</b>	<b>105.64%</b>	<b>462,918.28</b>	<b>777,024.90</b>	<b>314,106.62</b>	<b>67.85%</b>
<b>RevenueType: 70 - Other</b>								
6701 - Planning Appeal Fee	0.00	0.00	0.00	0.00%	750.00	-250.00	-1,000.00	-133.33%
6703 - Miscellaneous Revenues	0.00	5,778.42	5,778.42	0.00%	182.81	5,781.42	5,598.61	3,062.53%
<b>RevenueType 70 - Other Total:</b>	<b>0.00</b>	<b>5,778.42</b>	<b>5,778.42</b>	<b>0.00%</b>	<b>932.81</b>	<b>5,531.42</b>	<b>4,598.61</b>	<b>492.98%</b>
<b>Fund 01 Total:</b>	<b>2,738,123.16</b>	<b>3,024,200.40</b>	<b>286,077.24</b>	<b>10.45%</b>	<b>7,343,447.12</b>	<b>8,113,979.02</b>	<b>770,531.90</b>	<b>10.49%</b>
<b>Total Surplus (Deficit):</b>	<b>2,738,123.16</b>	<b>3,024,200.40</b>	<b>286,077.24</b>	<b>10.45%</b>	<b>7,343,447.12</b>	<b>8,113,979.02</b>	<b>770,531.90</b>	<b>10.49%</b>

**Fund Summary**

Fund	2022-2023	2023-2024	Sept. Variance		2022-2023	2023-2024	YTD Variance	
	Sept. Activity	Sept. Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
01 - GENERAL	2,738,123.16	3,024,200.40	286,077.24	10.45%	7,343,447.12	8,113,979.02	770,531.90	10.49%
<b>Total Surplus (Deficit):</b>	<b>2,738,123.16</b>	<b>3,024,200.40</b>	<b>286,077.24</b>	<b>10.45%</b>	<b>7,343,447.12</b>	<b>8,113,979.02</b>	<b>770,531.90</b>	<b>10.49%</b>



City of Dana Point, CA

# 8. FYTD Expenditures - September 2023 vs 2022

## Group Summary

For the Period Ending 09/30/2023

ExpenseObjec...	2022-2023 Sept. Activity	2023-2024 Sept. Activity	Sept. Variance Favorable / (Unfavorable)	Variance %	2022-2023 YTD Activity	2023-2024 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
<b>Fund: 01 - GENERAL</b>								
<b>ExpenseType: 10 - Personnel</b>								
1010 - Salaries	485,323.61	531,488.24	-46,164.63	-9.51%	1,472,763.45	1,600,327.37	-127,563.92	-8.66%
1030 - Hourly	18,447.49	20,120.88	-1,673.39	-9.07%	70,560.26	78,325.83	-7,765.57	-11.01%
1050 - Overtime	5,843.58	5,821.03	22.55	0.39%	31,836.16	21,905.42	9,930.74	31.19%
1070 - Stipends	692.30	553.84	138.46	20.00%	2,076.90	1,799.98	276.92	13.33%
1100 - Benefits	75,440.39	85,514.77	-10,074.38	-13.35%	237,442.94	254,470.55	-17,027.61	-7.17%
1120 - Retirement Benefits	45,698.40	58,772.30	-13,073.90	-28.61%	696,894.91	566,426.78	130,468.13	18.72%
1140 - Medi-tax 1.45%	7,607.50	8,296.74	-689.24	-9.06%	23,488.54	25,267.55	-1,779.01	-7.57%
<b>ExpenseType 10 - Personnel Total:</b>	<b>639,053.27</b>	<b>710,567.80</b>	<b>-71,514.53</b>	<b>-11.19%</b>	<b>2,535,063.16</b>	<b>2,548,523.48</b>	<b>-13,460.32</b>	<b>-0.53%</b>
<b>ExpenseType: 20 - Materials &amp; Services</b>								
2010 - Communications	15,547.59	16,702.67	-1,155.08	-7.43%	33,615.32	37,548.04	-3,932.72	-11.70%
2030 - Equipment Maintenance	52,421.77	43,984.89	8,436.88	16.09%	107,583.26	112,411.28	-4,828.02	-4.49%
2050 - Vehicle Maintenance	11,858.00	7,672.06	4,185.94	35.30%	13,970.17	17,682.47	-3,712.30	-26.57%
2070 - Office Supplies	3,324.09	6,913.98	-3,589.89	-108.00%	6,362.21	8,134.39	-1,772.18	-27.85%
2090 - Memberships & Dues	121.11	1,025.00	-903.89	-746.34%	21,516.42	19,548.36	1,968.06	9.15%
2110 - Operating Supplies	85,525.33	30,276.83	55,248.50	64.60%	171,673.92	182,181.67	-10,507.75	-6.12%
2130 - Books & Subscriptions	2,980.87	4,015.09	-1,034.22	-34.70%	4,160.27	7,912.37	-3,752.10	-90.19%
2150 - Training	520.75	13,141.24	-12,620.49	-2,423.52%	20,809.67	23,915.26	-3,105.59	-14.92%
2170 - Postage	2,167.23	91.11	2,076.12	95.80%	2,503.03	468.48	2,034.55	81.28%
2190 - Facil & Equip Lease/Rent	5,876.36	11,894.34	-6,017.98	-102.41%	21,411.37	15,432.06	5,979.31	27.93%
2210 - Utilities	121,033.20	140,940.97	-19,907.77	-16.45%	288,771.38	263,836.33	24,935.05	8.63%
2230 - Professional Services	223,760.37	316,871.31	-93,110.94	-41.61%	460,000.54	867,341.72	-407,341.18	-88.55%
2240 - Reimbursable Costs	6,000.00	0.00	6,000.00	100.00%	-141,593.55	0.00	-141,593.55	-100.00%
2250 - Advertising	7,907.82	0.00	7,907.82	100.00%	7,274.62	2,608.96	4,665.66	64.14%
2270 - Travel, Conf. & Meetings	5,762.47	2,085.80	3,676.67	63.80%	13,240.54	8,637.03	4,603.51	34.77%
2290 - Auto Allowance	4,896.67	5,449.55	-552.88	-11.29%	15,908.12	16,959.18	-1,051.06	-6.61%
2310 - City Attorney	178,317.76	118,730.72	59,587.04	33.42%	488,593.74	348,473.21	140,120.53	28.68%
2330 - Police Services	1,162,197.74	1,195.00	1,161,002.74	99.90%	3,486,593.22	3,417,174.42	69,418.80	1.99%
2340 - Parking Lot Leases	3,973.12	3,993.39	-20.27	-0.51%	11,919.36	11,980.17	-60.81	-0.51%
2350 - Street Maintenance	73,188.27	40,831.14	32,357.13	44.21%	113,760.26	124,131.91	-10,371.65	-9.12%
2410 - Community Activities	19,462.33	42,832.74	-23,370.41	-120.08%	361,707.66	347,598.09	14,109.57	3.90%
2430 - Recreation Programs	7,437.06	7,024.83	412.23	5.54%	15,988.87	16,934.13	-945.26	-5.91%
2450 - Landscape Maintenance	48,722.64	52,514.82	-3,792.18	-7.78%	144,019.29	157,599.74	-13,580.45	-9.43%
2470 - Tree Maintenance	109,682.20	67,251.08	42,431.12	38.69%	192,450.50	177,614.08	14,836.42	7.71%
2490 - Street Sweeping	36,879.81	0.00	36,879.81	100.00%	37,119.81	120.00	36,999.81	99.68%

FYTD Expenditures - September 2023 vs 2022

For the Period Ending 09/30/2023

ExpenseObjec...	2022-2023		2023-2024		Sept. Variance		YTD Variance	
	Sept. Activity	Sept. Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
2510 - Storm Drains	17,699.14	31,559.99	-13,860.85	-78.31%	25,274.94	65,193.02	-39,918.08	-157.94%
2530 - Safety Lighting	14,061.10	27,165.60	-13,104.50	-93.20%	24,958.18	64,084.46	-39,126.28	-156.77%
2550 - Park Maintenance	103,325.13	115,095.85	-11,770.72	-11.39%	228,353.45	285,593.37	-57,239.92	-25.07%
2590 - Data Technology	18,517.13	28,164.23	-9,647.10	-52.10%	52,748.24	103,561.98	-50,813.74	-96.33%
2600 - Marketing	1,083.19	5,973.28	-4,890.09	-451.45%	9,471.21	16,818.45	-7,347.24	-77.57%
<b>ExpenseType 20 - Materials &amp; Services Total:</b>	<b>2,344,250.25</b>	<b>1,143,397.51</b>	<b>1,200,852.74</b>	<b>51.23%</b>	<b>6,240,166.02</b>	<b>6,721,494.63</b>	<b>-481,328.61</b>	<b>-7.71%</b>
<b>ExpenseType: 30 - Capital Outlay</b>								
3050 - Park Structures & Improvemnts	0.00	0.00	0.00	0.00%	0.00	16,500.00	-16,500.00	0.00%
<b>ExpenseType 30 - Capital Outlay Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>	<b>0.00</b>	<b>16,500.00</b>	<b>-16,500.00</b>	<b>0.00%</b>
<b>ExpenseType: 40 - Insurance</b>								
4010 - Liability Insur Premiums	-425.00	-985.28	560.28	131.83%	521,027.85	567,853.52	-46,825.67	-8.99%
4030 - Property Insurance Premiums	0.00	0.00	0.00	0.00%	128,737.00	158,771.00	-30,034.00	-23.33%
4050 - Employee Bond Premiums	0.00	0.00	0.00	0.00%	1,273.00	0.00	1,273.00	100.00%
4110 - Workers' Compensation	0.00	0.00	0.00	0.00%	144,064.00	123,420.00	20,644.00	14.33%
<b>ExpenseType 40 - Insurance Total:</b>	<b>-425.00</b>	<b>-985.28</b>	<b>560.28</b>	<b>131.83%</b>	<b>795,101.85</b>	<b>850,044.52</b>	<b>-54,942.67</b>	<b>-6.91%</b>
<b>ExpenseType: 90 - Operating Transfers Out</b>								
9010 - Tsfs Out - To Facil Imp Fund	0.00	1,000,000.00	-1,000,000.00	0.00%	0.00	1,000,000.00	-1,000,000.00	0.00%
9050 - Tsfs Out - To Cap Impv Fund	4,101,175.00	2,474,268.00	1,626,907.00	39.67%	4,101,175.00	2,474,268.00	1,626,907.00	39.67%
9060 - Tsfs Out - To Coastal Transit Fund	550,000.00	0.00	550,000.00	100.00%	550,000.00	0.00	550,000.00	100.00%
<b>ExpenseType 90 - Operating Transfers Out Total:</b>	<b>4,651,175.00</b>	<b>3,474,268.00</b>	<b>1,176,907.00</b>	<b>25.30%</b>	<b>4,651,175.00</b>	<b>3,474,268.00</b>	<b>1,176,907.00</b>	<b>25.30%</b>
<b>Fund 01 Total:</b>	<b>7,634,053.52</b>	<b>5,327,248.03</b>	<b>2,306,805.49</b>	<b>30.22%</b>	<b>14,221,506.03</b>	<b>13,610,830.63</b>	<b>610,675.40</b>	<b>4.29%</b>
<b>Total Surplus (Deficit):</b>	<b>-7,634,053.52</b>	<b>-5,327,248.03</b>	<b>2,306,805.49</b>	<b>30.22%</b>	<b>-14,221,506.03</b>	<b>-13,610,830.63</b>	<b>610,675.40</b>	<b>4.29%</b>

**Fund Summary**

Fund	2022-2023	2023-2024	Sept. Variance		2022-2023	2023-2024	YTD Variance	
	Sept. Activity	Sept. Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
01 - GENERAL	-7,634,053.52	-5,327,248.03	2,306,805.49	30.22%	-14,221,506.03	-13,610,830.63	610,675.40	4.29%
<b>Total Surplus (Deficit):</b>	<b>-7,634,053.52</b>	<b>-5,327,248.03</b>	<b>2,306,805.49</b>	<b>30.22%</b>	<b>-14,221,506.03</b>	<b>-13,610,830.63</b>	<b>610,675.40</b>	<b>4.29%</b>