



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

FY19

Q2

SUMMARY – The City’s finances for the first six months of Fiscal Year 2018-2019 (“FY19”), which ended December 31, 2018, are tracking in total as expected. General Fund revenues are up \$241,000 compared to the same period last year, mainly due to continued record collections for transient occupancy taxes, along with increased grading inspection fees and legal reimbursements. Fiscal year to date expenditures were \$222,000 higher when compared to the same period last fiscal year. Details of revenue and expenditure changes from the prior year are explained later in this report.

The City’s Emergency and Cash Flow Reserves are fully funded at \$7,350,860 and \$3,675,430 respectively. In addition, the Capital Projects Reserve remains fully funded at \$2.5 million. Combined, these City Council-designated Reserves total \$13,526,290, or 35% of the current FY19 budgeted General Fund Revenues.

BUDGETED FUND BALANCE SUMMARY:

The following details the General Fund’s budgeted FY19 Fund Balance Computation.

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

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

Details of the General Fund’s projected FY19 budgeted ending fund balance, detailed by reserve account, are as follows:

Reserve Designation (in millions)	Amended Budget
Emergency	\$ 7.4
Cash Flow	3.7
Art in Public Places	0.3
Capital Projects	2.5
Unassigned	8.5
Total Reserves Projected @ 6/30/19	\$ 22.4

REVENUES:

The FY19 General Fund revenue budget is \$38.65 million. Through the second quarter of FY19, total General Fund revenue was \$17.0 million, which is \$241,000 more than last fiscal year.

The City’s seven largest annual revenue sources typically account for almost 93% of the General Fund budget. Those revenues, in order of magnitude, are currently 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 \$7.0 million collected for the first half of FY19, TOT receipts from hotels were \$252,000, or 3.7%, higher than the same period last year.

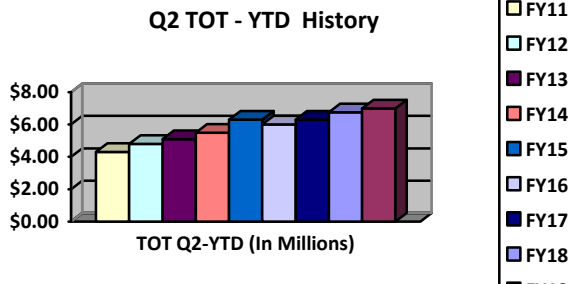
Half way through FY19, TOT stands at 54.9% of the annual TOT budget. Last year’s TOT collections through December amounted to 53.6% of the final amount collected. Anecdotal evidence provided by a couple hotel general managers suggests that the growth in room revenue growth may have peaked by December 2018, and that expectations for continued growth at the same pace seen since the end of the Great Recession should be tempered.



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Property Tax – The City’s second largest revenue, budgeted at \$8.79 million for FY19, comes from Property Taxes. Year to date revenue is \$4.7 million, which is only \$34,000 more than last fiscal year. Property Tax is not received evenly throughout the year, with roughly 50% received in Q2, and 40% in Q4.

As stated in previous updates, Property Tax projections are difficult given Federal tax law changes that were enacted late in calendar year 2017, particularly given that many taxpayers adjusted the timing of their property tax installments to take advantage of tax deductions prior to January 1, 2018. In reviewing details of amounts collected this year to date, achieving the full \$8.79 million budget is of concern. Staff will update projections based on collections in the coming two months and will likely recommend lowering the current Property Tax budget.

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

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

Sales and Use Tax revenue year-to-date amounted

to \$2.1 million, which is \$82,000, or 4.2% higher than last fiscal year. At this point the revenue is tracking to achieve its \$5.63 million budget.

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

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

Charges for Services – This category includes Planning, Building & Engineering Fees, and Recreation Class Fees. Charges for services differ from license and permits fees (discussed below) 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 FY19 Charges for Services budget is \$1.61 million, placing them as the fifth largest revenue. At half-way through the fiscal year, the City has collected \$1.11 million, which is 69.2% of the budget. Excluding one-time Lantern District Impact Fees collected last fiscal year for a large Town Center development, Charges for Services are up \$274,000, or 32.6%. This is mainly attributable to increased collections for grading inspections, engineering fees, and code enforcement-related legal reimbursements.

Though these revenues are tracking significantly ahead of budget, it is important to note that they are driven by development construction activity. A budget increase associated with these revenues will likely be recommended in the coming months.



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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.

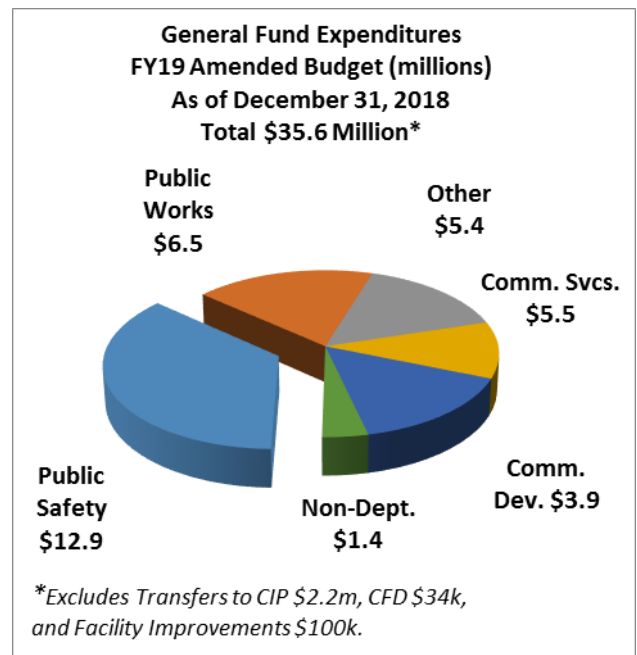
The FY19 Licenses & Permits budget is \$1.53 million, of which \$896,000 has been collected to date. Of that, the City saw an increase of \$60,000, or 42.7% for grading permit plan checks. Note that these revenues are for specific projects that are not recurring and thus are not necessarily a good predictor for future revenue. These revenues appear to be tracking ahead of budget, but the volatility associated with building activity warrants much restraint in making projections beyond what is currently budgeted.

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 \$1.28 million. One-fourth of Franchise Fees are typically received in Q2 and again in Q3, and about one-half in Q4. As of Q2, the City collected \$324,000, which is slightly ahead of budget.

EXPENDITURES

The City’s FY19 General Fund budget is \$37.95 million, inclusive of \$2.33 million in transfers to other funds. Excluding the transfers to other funds, the budget is committed to the following functional areas:

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



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

During Q2, General Fund expenditures were \$16.60 million, which is \$222,000 more than the previous fiscal year.

Expenditures with notable variances from the prior year include:



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Personnel Costs – At \$4.17 million to date, personnel expenditures were up only \$20,000 compared to the same period last year. Payments toward the City’s unfunded liability associated with its retirement plan saw an expected increase of \$72,000 over the previous fiscal year. This was offset by a decrease in employee salary costs due to vacant positions, particularly the Planning Manager and Facilities Manager.

City Attorney – Fiscal 2019 legal costs are budgeted at \$975,000. Through Q2, \$695,000 in costs have been incurred, and a total of \$127,000 has been received in reimbursements from those prosecuted and from developers. The majority of the costs incurred are associated with Council-directed prosecutions associated with code enforcement.

Increases to legal revenue and expenditure budgets will be recommended to Council by Staff in the coming months.

Police Services – This is by far the largest cost incurred by the City, with the current budget at \$12.69 million. Costs to date totaled \$6.36 million, an expected increase of \$270,000, or 4.4% over last year. Police Services are in line with the annual budget at 50.2% paid out fiscal year to date.

Insurance Costs – The base annual California Joint Powers Authority liability insurance premium for FY19 was \$382,000, down \$67,000 from FY18. In addition, there was a \$36,000 retrospective credit in FY19, compared to a \$22,000 additional payment in FY18. The FY19 premium was on budget.

Capital Improvement Fund disbursements for July through December 2018 totaled \$1.1 million, up from \$941,000 in the previous fiscal year. A total of \$4.1 million was under contract for capital projects, the majority of which relate to arterial roadways (\$3.7M). See a listing of projects, along with their budgets, actual expenditures and encumbered (contracted) balance in Attachment 4 to this report.

Investment Portfolio At December 31, 2018	
Account	Amount
Cash	\$ 5,839,801
Petty Cash	5,200
LAIF	17,326,932
T-Notes	16,200,000
Total	\$ 39,371,933

The City’s Local Agency Investment Fund (LAIF) account ended the year with a balance of \$17.3 million. The T-Note portfolio balance was \$16.2 million at December 31, 2018 and consists of two \$3.4 million, two \$3.2 million, and one \$3.0 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 12/31/18
2. General Fund Expenditures – Budget vs. Actual for Period Ending 12/31/18
3. 12/31/18 Balance Sheets All Funds
4. CIP Projects – Budget vs. Actual for Period Ending 12/31/18
5. CIP Projects – Narrative Summary of Project Status
6. General Fund Expenditures by Function for Period Ending 12/31/18



City of Dana Point, CA

General Fund Revenues - Budget vs. Actual Group Summary

For Fiscal: 2018-2019 Period Ending: 12/31/2018

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	8,000,000.00	8,788,000.00	2,937,001.37	4,661,566.44	4,661,566.44	4,126,433.56
6103 - Property Transfer Tax	550,000.00	500,000.00	27,946.00	223,024.08	223,024.08	276,975.92
6105 - Franchise Fees	1,225,000.00	1,275,000.00	0.00	324,237.72	324,237.72	950,762.28
6106 - PEG Franchise Fees	10,000.00	0.00	0.00	0.00	0.00	0.00
6107 - Homeowners Property Tax Relie	50,000.00	50,000.00	6,849.60	6,849.60	6,849.60	43,150.40
6109 - Transient Occupancy Tax	12,600,000.00	12,800,000.00	754,079.35	7,004,093.46	7,004,093.46	5,795,906.54
6110 - Short Term Rental TOT	400,000.00	525,000.00	1,072.66	342,267.51	342,267.51	182,732.49
6111 - Sales & Use Tax	5,900,000.00	5,634,736.00	643,068.21	2,054,877.49	2,054,877.49	3,579,858.51
6113 - In-lieu Property Taxes	3,970,000.00	4,245,615.00	0.00	0.00	0.00	4,245,615.00
RevenueType: 10 - Taxes & Franchises Total:	32,705,000.00	33,818,351.00	4,370,017.19	14,616,916.30	14,616,916.30	19,201,434.70
RevenueType: 20 - Licenses & Permits						
6201 - Site Development Permit	30,000.00	34,000.00	5,103.00	26,316.00	26,316.00	7,684.00
6203 - Coastal Development Permit	25,000.00	31,000.00	8,602.00	13,714.00	13,714.00	17,286.00
6205 - Conditional Use Permit	8,000.00	8,200.00	0.00	784.00	784.00	7,416.00
6207 - Other Planning Permits	10,000.00	13,500.00	2,093.00	6,799.00	6,799.00	6,701.00
6209 - Building Permits	1,000,000.00	962,000.00	32,031.06	521,545.27	521,545.27	440,454.73
6211 - Plumbing Permits	30,000.00	26,500.00	2,342.00	38,980.50	38,980.50	-12,480.50
6213 - Sewer Permits	0.00	0.00	22.00	22.00	22.00	-22.00
6215 - Electrical Permits	70,000.00	61,000.00	6,107.30	39,703.37	39,703.37	21,296.63
6217 - Mechanical Permits	25,000.00	21,000.00	811.00	11,058.00	11,058.00	9,942.00
6218 - Short Term Rental Permits	30,000.00	25,000.00	150.00	6,929.51	6,929.51	18,070.49
6219 - Other Building Permits	500.00	500.00	0.00	868.74	868.74	-368.74
6221 - Transportation Permits	1,000.00	1,400.00	0.00	646.00	646.00	754.00
6223 - Encroachment Permits	20,000.00	34,000.00	655.00	15,456.45	15,456.45	18,543.55
6225 - Grading Permit Plan Check	270,000.00	280,000.00	42,116.76	201,290.55	201,290.55	78,709.45
6226 - Licenses & Permits	15,000.00	20,000.00	1,556.52	7,827.14	7,827.14	12,172.86
6227 - Other Engineering Permits	9,000.00	9,000.00	75.00	4,125.00	4,125.00	4,875.00
RevenueType: 20 - Licenses & Permits Total:	1,543,500.00	1,527,100.00	101,664.64	896,065.53	896,065.53	631,034.47
RevenueType: 30 - Fines & Forfeitures						
6301 - Vehicle Code Fines	170,000.00	225,000.00	14,090.77	70,189.78	70,189.78	154,810.22
6303 - Penalties, Int. & Restitution	120,000.00	120,000.00	200.00	51,336.70	51,336.70	68,663.30
RevenueType: 30 - Fines & Forfeitures Total:	290,000.00	345,000.00	14,290.77	121,526.48	121,526.48	223,473.52
RevenueType: 40 - Use Of Money & Property						
6401 - Rental Of Property	60,000.00	60,000.00	2,280.00	22,308.25	22,308.25	37,691.75
6403 - Investment Income	170,000.00	240,000.00	0.00	186,806.13	186,806.13	53,193.87
6405 - City Plaza Rental Revenue	22,800.00	22,800.00	1,900.00	11,400.00	11,400.00	11,400.00
6406 - Trolley Rentals	1,000.00	0.00	0.00	0.00	0.00	0.00
RevenueType: 40 - Use Of Money & Property Total:	253,800.00	322,800.00	4,180.00	220,514.38	220,514.38	102,285.62
RevenueType: 50 - Intergovernmental						
6505 - Motor Vehicle In-lieu	15,000.00	15,000.00	0.00	0.00	0.00	15,000.00
6514 - Waste Disposal Agreement Allocation	90,000.00	54,000.00	0.00	0.00	0.00	54,000.00
6515 - Nuclear Power Program	199,000.00	195,000.00	0.00	0.00	0.00	195,000.00
6521 - Intergovernmental Cost Reimb	100,000.00	65,000.00	0.00	10,231.33	10,231.33	54,768.67
RevenueType: 50 - Intergovernmental Total:	404,000.00	329,000.00	0.00	10,231.33	10,231.33	318,768.67
RevenueType: 60 - Charges For Services						
6607 - Planning Comm. Determin.	500.00	4,000.00	0.00	0.00	0.00	4,000.00
6609 - Variance Minor Amendment	0.00	2,000.00	0.00	962.00	962.00	1,038.00
6621 - Concept Approval	1,000.00	1,500.00	0.00	300.00	300.00	1,200.00
6623 - Planning Plan Check Fee	75,000.00	97,500.00	10,586.79	74,445.61	74,445.61	23,054.39
6625 - Site Inspection Fee	0.00	1,000.00	0.00	0.00	0.00	1,000.00

General Fund Revenues - Budget vs. Actual

For Fiscal: 2018-2019 Period Ending: 12/31/2018

RevenueObject	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
6627 - Other Planning Fees	0.00	6,000.00	159.03	1,090.75	1,090.75	4,909.25
6631 - Building Plan Check Fee	750,000.00	700,000.00	25,756.73	211,078.35	211,078.35	488,921.65
6633 - Permit Issuance Fee	40,000.00	69,000.00	2,625.00	30,090.00	30,090.00	38,910.00
6635 - Other Building Fees	0.00	0.00	22.00	66.00	66.00	-66.00
6639 - Addressing Fee	1,000.00	2,000.00	1,096.00	3,852.00	3,852.00	-1,852.00
6641 - Grading Inspection	75,000.00	110,000.00	42,050.16	222,095.47	222,095.47	-112,095.47
6655 - Other Engineering Fees	70,000.00	75,000.00	21,102.07	118,807.54	118,807.54	-43,807.54
6659 - Solid Waste Exemption Fee	2,000.00	2,000.00	288.00	730.00	730.00	1,270.00
6683 - Art In Public Places Fees	0.00	0.00	33,075.03	93,025.70	93,025.70	-93,025.70
6685 - Reimbursed Expenses	200,000.00	140,000.00	839.07	27,029.62	27,029.62	112,970.38
6687 - Legal Reimbursements - Development	0.00	10,000.00	0.00	6,417.87	6,417.87	3,582.13
6688 - Legal Reimbursements - Other	0.00	25,000.00	640.00	120,361.72	120,361.72	-95,361.72
6689 - Police Services Reimbursements	0.00	90,000.00	0.00	76,094.45	76,094.45	13,905.55
6691 - Recreation Classes	170,000.00	170,000.00	6,693.04	56,152.37	56,152.37	113,847.63
6692 - Planning Reimbursements	0.00	30,000.00	0.00	18,272.64	18,272.64	11,727.36
6693 - Activities & Trips	50,000.00	20,000.00	155.00	1,805.00	1,805.00	18,195.00
6694 - Staff Time Reimbursements	0.00	20,000.00	12,118.50	36,809.45	36,809.45	-16,809.45
6697 - Photocopies	500.00	1,000.00	18.40	248.50	248.50	751.50
6699 - Other P/b/e	40,000.00	32,500.00	1,370.20	13,727.95	13,727.95	18,772.05
RevenueType: 60 - Charges For Services Total:	1,475,000.00	1,608,500.00	158,595.02	1,113,462.99	1,113,462.99	495,037.01
RevenueType: 70 - Other						
6701 - Planning Appeal Fee	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00
6703 - Miscellaneous Revenues	15,000.00	60,000.00	0.00	41,571.62	41,571.62	18,428.38
6704 - Gain/Loss on Asset Sale	3,000.00	3,000.00	0.00	0.00	0.00	3,000.00
6705 - Sale Of Recyclable Materials	9,000.00	9,000.00	0.00	0.00	0.00	9,000.00
6707 - User Fee Income Solid Waste	55,000.00	55,000.00	0.00	14,880.50	14,880.50	40,119.50
RevenueType: 70 - Other Total:	83,000.00	128,000.00	0.00	56,452.12	56,452.12	71,547.88
RevenueType: 90 - Transfers						
6903 - Tsfs In - Fr Gas Tax Fund	573,216.00	568,599.00	0.00	0.00	0.00	568,599.00
RevenueType: 90 - Transfers Total:	573,216.00	568,599.00	0.00	0.00	0.00	568,599.00
Fund: 01 - GENERAL Total:	37,327,516.00	38,647,350.00	4,648,747.62	17,035,169.13	17,035,169.13	21,612,180.87
Total Surplus (Deficit):	37,327,516.00	38,647,350.00	4,648,747.62	17,035,169.13	17,035,169.13	21,612,180.87

Fund Summary

Fund	Original	Current	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget
	Total Budget	Total Budget				Remaining
01 - GENERAL	37,327,516.00	38,647,350.00	4,648,747.62	17,035,169.13	17,035,169.13	21,612,180.87
Total Surplus (Deficit):	37,327,516.00	38,647,350.00	4,648,747.62	17,035,169.13	17,035,169.13	21,612,180.87



City of Dana Point, CA

General Fund Expenditures - Budget vs. Actual

Group Summary

For Fiscal: 2018-2019 Period Ending: 12/31/2018

ExpenseObject	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
Fund: 01 - GENERAL						
ExpenseType: 10 - Personnel						
1010 - Salaries	6,668,112.00	6,358,866.00	459,705.94	2,966,098.96	2,966,098.96	3,392,767.04
1030 - Hourly	166,497.00	191,617.00	14,603.10	104,584.88	104,584.88	87,032.12
1050 - Overtime	82,000.00	91,000.00	6,805.62	31,861.15	31,861.15	59,138.85
1070 - Stipends	9,000.00	9,000.00	692.30	4,499.95	4,499.95	4,500.05
1100 - Benefits	1,053,060.00	983,160.00	73,503.50	455,321.28	455,321.28	527,838.72
1120 - Retirement Benefits	871,941.00	874,028.00	41,867.09	527,904.15	527,904.15	346,123.85
1140 - Medi-tax 1.45%	100,421.00	96,432.00	7,399.48	47,089.49	47,089.49	49,342.51
1199 - Organizational Review Savings	-215,000.00	-200,000.00	0.00	0.00	0.00	-200,000.00
1200 - Outside Assistance	0.00	0.00	0.00	30,352.45	30,352.45	-30,352.45
1990 - Personnel Allocation	0.00	0.00	0.00	0.00	0.00	0.00
ExpenseType: 10 - Personnel Total:	8,736,031.00	8,404,103.00	604,577.03	4,167,712.31	4,167,712.31	4,236,390.69
ExpenseType: 20 - Materials & Services						
2010 - Communications	126,190.00	126,870.00	8,914.60	57,696.87	106,575.47	20,294.53
2030 - Equipment Maintenance	346,770.00	459,645.00	20,679.35	210,734.49	380,401.74	79,243.26
2040 - Copier Usage	16,900.00	16,900.00	0.00	3,813.15	3,813.15	13,086.85
2050 - Vehicle Maintenance	119,532.00	111,090.00	3,562.72	33,559.12	71,117.89	39,972.11
2070 - Office Supplies	102,025.00	102,025.00	3,804.54	33,315.39	52,450.90	49,574.10
2090 - Memberships & Dues	56,390.00	66,990.00	250.00	33,962.46	33,962.46	33,027.54
2110 - Operating Supplies	506,592.00	510,192.00	21,484.46	136,801.24	216,460.58	293,731.42
2130 - Books & Subscriptions	32,945.00	32,945.00	103.46	7,215.61	13,572.35	19,372.65
2150 - Training	62,750.00	63,800.00	1,365.00	18,062.24	18,062.24	45,737.76
2170 - Postage	32,600.00	32,600.00	2,058.18	21,508.55	31,983.37	616.63
2190 - Facil & Equip Lease/Rent	60,300.00	109,800.00	1,487.06	31,082.90	79,300.00	30,500.00
2210 - Utilities	1,251,800.00	1,251,800.00	80,900.81	582,819.06	1,145,632.64	106,167.36
2230 - Professional Services	2,288,868.00	3,017,552.00	242,487.54	1,045,382.29	2,001,895.98	1,015,656.02
2240 - Reimbursable Costs	305,000.00	520,000.00	126,409.48	295,795.37	468,755.07	51,244.93
2250 - Advertising	43,100.00	51,950.00	3,541.50	14,783.63	33,489.70	18,460.30
2270 - Travel, Conf. & Meetings	94,900.00	94,900.00	10,029.27	32,726.98	32,726.98	62,173.02
2290 - Auto Allowance	63,200.00	63,200.00	3,952.31	27,192.67	27,192.67	36,007.33
2310 - City Attorney	865,000.00	975,000.00	282,724.33	695,499.16	1,147,982.48	-172,982.48
2330 - Police Services	12,675,000.00	12,687,516.00	1,016,362.74	6,364,198.07	12,696,034.44	-8,518.44
2340 - Parking Lot Leases	37,830.00	38,930.00	0.00	18,993.10	37,829.44	1,100.56
2350 - Street Maintenance	1,377,500.00	1,552,500.00	65,606.15	376,086.53	1,372,270.50	180,229.50
2410 - Community Activities	552,750.00	550,750.00	20,904.09	341,485.71	361,272.82	189,477.18
2430 - Recreation Programs	87,000.00	87,000.00	8,304.45	38,095.44	38,095.44	48,904.56
2450 - Landscape Maintenance	665,000.00	685,207.00	43,163.28	337,521.30	581,019.26	104,187.74
2470 - Tree Maintenance	600,000.00	600,000.00	39,127.00	214,273.00	400,000.00	200,000.00
2490 - Street Sweeping	258,405.00	258,405.00	18,520.50	92,065.50	250,480.00	7,925.00
2510 - Storm Drains	828,500.00	828,500.00	40,550.09	192,578.60	805,226.64	23,273.36
2530 - Safety Lighting	188,000.00	188,000.00	4,933.40	48,528.43	155,622.19	32,377.81
2550 - Park Maintenance	1,085,000.00	1,085,000.00	74,159.60	485,972.07	965,206.66	119,793.34
2590 - Data Technology	188,000.00	224,000.00	7,684.00	66,078.52	156,303.31	67,696.69
2600 - Marketing	24,500.00	24,500.00	1,633.10	8,024.40	8,024.40	16,475.60
2999 - Operations Contingency	250,000.00	250,000.00	0.00	0.00	0.00	250,000.00
ExpenseType: 20 - Materials & Services Total:	25,192,347.00	26,667,567.00	2,154,703.01	11,865,851.85	23,692,760.77	2,974,806.23
ExpenseType: 30 - Capital Outlay						
3050 - Park Structures & Improvemnts	0.00	0.00	0.00	5,945.51	33,000.00	-33,000.00
ExpenseType: 30 - Capital Outlay Total:	0.00	0.00	0.00	5,945.51	33,000.00	-33,000.00
ExpenseType: 40 - Insurance						
4010 - Liability Insur Premiums	489,750.00	361,052.00	-243.00	357,250.26	357,250.26	3,801.74

General Fund Expenditures - Budget vs. Actual

For Fiscal: 2018-2019 Period Ending: 12/31/2018

ExpenseObject	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
4030 - Property Insurance Premiums	65,000.00	65,000.00	0.00	98,363.00	98,363.00	-33,363.00
4050 - Employee Bond Premiums	1,200.00	1,200.00	0.00	1,060.00	1,060.00	140.00
4110 - Workers' Compensation	120,000.00	114,408.00	0.00	114,408.00	114,408.00	0.00
4130 - Consulting/witness Fees	0.00	0.00	0.00	-10,256.17	-10,256.17	10,256.17
4210 - Unemployment Benefits	1,500.00	1,500.00	0.00	0.00	0.00	1,500.00
ExpenseType: 40 - Insurance Total:	677,450.00	543,160.00	-243.00	560,825.09	560,825.09	-17,665.09
ExpenseType: 90 - Operating Transfers Out						
9010 - Tsfs Out - To Facil Imp Fund	100,000.00	100,000.00	0.00	0.00	0.00	100,000.00
9031 - Tsfs Out - To CFD Maint Fund	30,000.00	34,200.00	0.00	0.00	0.00	34,200.00
9050 - Tsfs Out - To Cap Impv Fund	2,200,000.00	2,200,000.00	0.00	0.00	0.00	2,200,000.00
ExpenseType: 90 - Operating Transfers Out Total:	2,330,000.00	2,334,200.00	0.00	0.00	0.00	2,334,200.00
Fund: 01 - GENERAL Total:	36,935,828.00	37,949,030.00	2,759,037.04	16,600,334.76	28,454,298.17	9,494,731.83
Total Surplus (Deficit):	-36,935,828.00	-37,949,030.00	-2,759,037.04	-16,600,334.76	-28,454,298.17	-9,494,731.83

Fund Summary

Fund	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
01 - GENERAL	-36,935,828.00	-37,949,030.00	-2,759,037.04	-16,600,334.76	-28,454,298.17	-9,494,731.83
Total Surplus (Deficit):	-36,935,828.00	-37,949,030.00	-2,759,037.04	-16,600,334.76	-28,454,298.17	-9,494,731.83



City of Dana Point, CA

BALANCE SHEET

Account Summary

As Of 12/31/2018

Account	Name	Balance
Fund: 01 - GENERAL		
Assets		
01-1010	Cash	0.00
01-1011	Claim on Cash	22,089,306.01
01-1020	Petty Cash	5,200.00
01-1050	Taxes Receivable - Current	780,599.30
01-1090	Int. & Penalty RcbI On Taxes	0.00
01-1100	Allow. Uncoll Int & Penalty	0.00
01-1200	Accounts Receivable	-21.74
01-1240	Reimbursed Receivables	0.00
01-1250	Advance Deposits	800.00
01-1280	Receivable - County Of Orange	0.00
01-1290	Reserve For Uncoll N/r - Rda	0.00
01-1310	Due From Other Funds	0.00
01-1320	Due From County	0.00
01-1330	Intergovernmental Receivables	0.00
01-1350	Interest Rec On Investments	0.00
01-1360	Due From State	0.00
01-1410	Real Property Held For Resale	0.00
01-1450	Prepaid Items	2,268.00
01-1500	Investments - Adjust To Fmv	0.00
01-1511	Investment - Laif	0.00
01-1520	U.s. Gov't Securities (par)	0.00
01-1530	Prem/disc - U.s. Gov't Secur	-196,230.73
	Total Assets:	22,681,920.84
		<u>22,681,920.84</u>
Liability		
01-2020	Accounts Payable	282,724.33
01-2021	Accounts Payable Pending	0.00
01-2070	Due To Other Funds	0.00
01-2080	Due To Other Agencies	394,334.67
01-2151	Tenant Security Deposits	1,900.00
01-2161	Accrued Payroll	0.00
01-2170	Accrued Taxes	0.00
01-2180	Other Accrued Liabilities	0.00
01-2190	Disability Insurance Reserve	0.00
01-2290	Deferred Revenue	0.00
	Total Liability:	678,959.00
Equity		
01-2450	Fund Balance Designated for Cash Flow	3,675,430.00
01-2460	Fund Balance Designated for Emergencies	7,350,860.00
01-2470	Fund Balance Desig. for Art in Public Places	281,475.82
01-2530	Fund Balance Desig. for State Budget Impact	0.00
01-2540	Fund Balance Desig. for CIP Sinking Fund	2,500,000.00
01-9920	Fund Balance - Undesignated	7,760,512.75
01-9990	Suspense	-151.10
	Total Beginning Equity:	21,568,127.47
Total Revenue		17,035,169.13
Total Expense		16,600,334.76
Revenues Over/Under Expenses		434,834.37
	Total Equity and Current Surplus (Deficit):	22,002,961.84
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>22,681,920.84</u>

BALANCE SHEET

As Of 12/31/2018

Account	Name	Balance
Fund: 02 - GASOLINE TAX		
Assets		
02-1010	Cash	0.00
02-1011	Claim on Cash	299,854.89
02-1050	Taxes Receivable - Current	0.00
02-1200	Accounts Receivable	0.00
02-1330	Intergovernmental Receivables	0.00
02-1350	Interest Rec On Investments	0.00
	Total Assets:	299,854.89
		<u>299,854.89</u>
Liability		
02-2020	Accounts Payable	0.00
02-2021	Accounts Payable Pending	0.00
02-2071	Due To General Fund	0.00
	Total Liability:	0.00
Equity		
02-2460	Fund Bal Reserved for Accruals	0.00
02-2530	Unreserved Fund Balance	0.00
02-9920	Fund Balance	8,721.91
02-9990	Suspense	0.00
	Total Beginning Equity:	8,721.91
Total Revenue		291,132.98
Total Expense		0.00
Revenues Over/Under Expenses		291,132.98
	Total Equity and Current Surplus (Deficit):	299,854.89
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>299,854.89</u>

BALANCE SHEET

As Of 12/31/2018

Account	Name	Balance
Fund: 04 - MEASURE M FUND		
Assets		
04-1010	Cash	0.00
04-1011	Claim on Cash	382,827.37
04-1200	Accounts Receivable	0.00
	Total Assets:	<u>382,827.37</u>
		<u><u>382,827.37</u></u>
Liability		
04-2020	Accounts Payable	0.00
04-2021	Accounts Payable Pending	0.00
04-2070	Due to Other Funds	0.00
	Total Liability:	<u>0.00</u>
Equity		
04-2460	Fund Bal Reserved for Accruals	0.00
04-2530	Unreserved Fund Balance	0.00
04-9920	Fund Balance	166,678.32
04-9990	Suspense	0.00
	Total Beginning Equity:	<u>166,678.32</u>
Total Revenue		224,439.41
Total Expense		<u>8,290.36</u>
Revenues Over/Under Expenses		216,149.05
	Total Equity and Current Surplus (Deficit):	<u>382,827.37</u>
	Total Liabilities, Equity and Current Surplus (Deficit):	<u><u>382,827.37</u></u>

BALANCE SHEET

As Of 12/31/2018

Account	Name	Balance
Fund: 05 - AB2766 - CLEAN AIR ACT		
Assets		
05-1010	Cash	0.00
05-1011	Claim on Cash	466,714.59
05-1200	Accounts Receivable	0.00
05-1330	Intergovernmental Receivables	0.00
05-1450	Prepaid Items	0.00
	Total Assets:	<u>466,714.59</u>
		<u>466,714.59</u>
Liability		
05-2020	Accounts Payable	0.00
05-2021	Accounts Payable Pending	0.00
	Total Liability:	<u>0.00</u>
Equity		
05-2460	Fund Bal Reserved for Accruals	0.00
05-9920	Fund Balance	455,665.15
05-9990	Suspense	0.00
	Total Beginning Equity:	<u>455,665.15</u>
Total Revenue		11,049.44
Total Expense		<u>0.00</u>
Revenues Over/Under Expenses		11,049.44
	Total Equity and Current Surplus (Deficit):	466,714.59
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>466,714.59</u>

BALANCE SHEET

As Of 12/31/2018

Account	Name	Balance	
Fund: 06 - COASTAL TRANSIT			
Assets			
06-1010	Cash	0.00	
06-1011	Claim on Cash	165,325.53	
06-1200	Accounts Receivable	438,900.70	
	Total Assets:	604,226.23	<u>604,226.23</u>
Liability			
06-2020	Accounts Payable	0.00	
06-2021	Accounts Payable Pending	0.00	
06-2391	Deferred Inflow of Resources	438,900.70	
	Total Liability:	438,900.70	
Equity			
06-2460	Fund Bal Reserved for Accruals	0.00	
06-9920	Fund Balance	571,023.18	
06-9990	Suspense	0.00	
	Total Beginning Equity:	571,023.18	
Total Revenue		25,017.08	
Total Expense		430,714.73	
Revenues Over/Under Expenses		-405,697.65	
	Total Equity and Current Surplus (Deficit):	165,325.53	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>604,226.23</u>

BALANCE SHEET

As Of 12/31/2018

Account	Name	Balance	
Fund: 07 - TBID			
Assets			
07-1010	Cash	0.00	
07-1011	Claim on Cash	1,887,565.77	
07-1200	Accounts Receivable	67,152.00	
07-1450	Prepaid Items	0.00	
	Total Assets:	<u>1,954,717.77</u>	<u>1,954,717.77</u>
Liability			
07-2020	Accounts Payable	0.00	
07-2021	Accounts Payable Pending	0.00	
07-2391	Deferred Inflow of Resources	0.00	
	Total Liability:	<u>0.00</u>	
Equity			
07-9920	Fund Balance	1,727,743.77	
	Total Beginning Equity:	<u>1,727,743.77</u>	
Total Revenue		516,228.00	
Total Expense		<u>289,254.00</u>	
Revenues Over/Under Expenses		<u>226,974.00</u>	
	Total Equity and Current Surplus (Deficit):	<u>1,954,717.77</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>1,954,717.77</u></u>

BALANCE SHEET

As Of 12/31/2018

Account	Name	Balance
Fund: 08 - ROAD MAINTENANCE AND REHAB		
Assets		
08-1011	Claim on Cash	286,175.09
08-1330	Intergovernmental Receivables	0.00
	Total Assets:	286,175.09
		<u>286,175.09</u>
Liability		
08-2021	Accounts Payable Pending	0.00
	Total Liability:	0.00
Equity		
08-2480	Fund Balance Restricted for SB1 RMRA	0.00
08-9920	Fund Balance	77,450.54
	Total Beginning Equity:	77,450.54
Total Revenue		208,724.55
Total Expense		0.00
Revenues Over/Under Expenses		208,724.55
	Total Equity and Current Surplus (Deficit):	286,175.09
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>286,175.09</u>

BALANCE SHEET

As Of 12/31/2018

Account	Name	Balance
Fund: 09 - HEADLANDS HABITAT (ESHA)		
Assets		
09-1010	Cash	0.00
09-1011	Claim on Cash	254,438.44
09-1200	Accounts Receivable	0.00
	Total Assets:	<u>254,438.44</u> <u>254,438.44</u>
Liability		
09-2020	Accounts Payable	0.00
09-2021	Accounts Payable Pending	0.00
	Total Liability:	<u>0.00</u>
Equity		
09-2460	Fund Bal Reserved for Accruals	0.00
09-9920	Fund Balance	268,536.15
09-9990	Suspense	0.00
	Total Beginning Equity:	<u>268,536.15</u>
Total Revenue		0.00
Total Expense		<u>14,097.71</u>
Revenues Over/Under Expenses		-14,097.71
	Total Equity and Current Surplus (Deficit):	254,438.44
	Total Liabilities, Equity and Current Surplus (Deficit):	<u><u>254,438.44</u></u>

BALANCE SHEET

As Of 12/31/2018

Account	Name	Balance
Fund: 11 - CAPITAL IMPROVEMENTS		
Assets		
11-1010	Cash	0.00
11-1011	Claim on Cash	4,645,405.32
11-1200	Accounts Receivable	0.00
11-1320	Due From County	0.00
11-1450	Prepaid Items	0.00
	Total Assets:	<u>4,645,405.32</u> <u><u>4,645,405.32</u></u>
Liability		
11-2020	Accounts Payable	0.00
11-2021	Accounts Payable Pending	0.00
11-2071	Due To General Fund	0.00
11-2290	Deferred Revenue	0.00
	Total Liability:	<u>0.00</u>
Equity		
11-2440	Fund Bal Reserved for Doheny Village Impv	0.00
11-2460	Fund Bal Reserved for Accruals	0.00
11-2480	Fund Balance Restricted for Parks	0.00
11-2530	Unreserved Fund Balance	0.00
11-9920	Fund Balance	5,741,308.38
11-9990	Suspense	0.00
	Total Beginning Equity:	<u>5,741,308.38</u>
Total Revenue		0.00
Total Expense		<u>1,095,903.06</u>
Revenues Over/Under Expenses		<u>-1,095,903.06</u>
	Total Equity and Current Surplus (Deficit):	<u>4,645,405.32</u>
	Total Liabilities, Equity and Current Surplus (Deficit):	<u><u>4,645,405.32</u></u>

BALANCE SHEET

As Of 12/31/2018

Account	Name	Balance	
Fund: 12 - FACILITIES IMPROVEMENT FUND			
Assets			
12-1010	Cash	0.00	
12-1011	Claim on Cash	1,868,831.55	
12-1200	Accounts Receivable	0.00	
	Total Assets:	1,868,831.55	<u>1,868,831.55</u>
Liability			
12-2020	Accounts Payable	0.00	
12-2021	Accounts Payable Pending	0.00	
12-2160	Payable	0.00	
	Total Liability:	0.00	
Equity			
12-2460	Fund Bal Reserved for Accruals	0.00	
12-2480	Fund Balance Restricted for PEG Fees	188,506.93	
12-9920	Fund Balance	2,192,464.24	
12-9990	Suspense	0.00	
	Total Beginning Equity:	2,380,971.17	
Total Revenue		37,987.73	
Total Expense		550,127.35	
Revenues Over/Under Expenses		-512,139.62	
	Total Equity and Current Surplus (Deficit):	1,868,831.55	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>1,868,831.55</u>

BALANCE SHEET

As Of 12/31/2018

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

BALANCE SHEET

As Of 12/31/2018

Account	Name	Balance
Fund: 25 - SUPP LAW ENFORCEMENT SERVICES		
Assets		
25-1010	Cash	0.00
25-1011	Claim on Cash	92,383.56
25-1200	Accounts Receivable	0.00
25-1350	Interest Rec On Investments	0.00
	Total Assets:	<u>92,383.56</u> <u>92,383.56</u>
Liability		
25-2020	Accounts Payable	0.00
25-2021	Accounts Payable Pending	0.00
	Total Liability:	<u>0.00</u>
Equity		
25-2460	Fund Bal Reserved for Accruals	0.00
25-2530	Unreserved Fund Balance	0.00
25-9920	Fund Balance	27,549.95
25-9990	Suspense	0.00
	Total Beginning Equity:	<u>27,549.95</u>
Total Revenue		103,864.92
Total Expense		<u>39,031.31</u>
Revenues Over/Under Expenses		64,833.61
	Total Equity and Current Surplus (Deficit):	92,383.56
	Total Liabilities, Equity and Current Surplus (Deficit):	<u><u>92,383.56</u></u>

BALANCE SHEET

As Of 12/31/2018

Account	Name	Balance
Fund: 27 - CFD 2006-1 MAINTENANCE		
Assets		
27-1010	Cash	0.00
27-1011	Claim on Cash	413,313.80
27-1200	Accounts Receivable	0.00
	Total Assets:	<u>413,313.80</u>
		<u><u>413,313.80</u></u>
Liability		
27-2020	Accounts Payable	0.00
27-2021	Accounts Payable Pending	0.00
27-2070	Due to Other Funds	0.00
27-2290	Deferred Revenue	0.00
	Total Liability:	<u>0.00</u>
Equity		
27-2460	Fund Bal Reserved for Accruals	0.00
27-9920	Fund Balance	292,587.44
27-9990	Suspense	0.00
	Total Beginning Equity:	<u>292,587.44</u>
Total Revenue		159,644.24
Total Expense		<u>38,917.88</u>
Revenues Over/Under Expenses		120,726.36
	Total Equity and Current Surplus (Deficit):	413,313.80
	Total Liabilities, Equity and Current Surplus (Deficit):	<u><u>413,313.80</u></u>

BALANCE SHEET

As Of 12/31/2018

Account	Name	Balance
Fund: 31 - AGENCY TRUST		
Assets		
31-1010	Cash	0.00
31-1011	Claim on Cash	5,473,159.14
31-1200	Accounts Receivable	0.00
31-1350	Interest Rec On Investments	0.00
	Total Assets:	<u>5,473,159.14</u>
		<u><u>5,473,159.14</u></u>
Liability		
31-2020	Accounts Payable	0.00
31-2021	Accounts Payable Pending	0.00
31-2150	CD 3rd Party Rev & Staff Time (refu	173,203.45
31-2200	Deposits - Elephant Parade	0.00
31-2210	Deposits - San Joaquin Hills TCA	40,032.96
31-2220	Deposits - Carits	60,617.32
31-2230	Deposits - Park Fees	0.00
31-2240	Deposits - Smip	3,506.05
31-2250	Deposits - Coastal Access	0.00
31-2260	Deposits - Salt Creek Park	0.00
31-2270	Deposits - Green Bldg Prog	1,161.00
31-2280	Deposits - Fire Department	0.00
31-2300	Trust Deposits	413,572.41
31-2310	P/b/e Planning Deposits	0.00
31-2320	Other Comm Dev Deposits	1,659,764.53
31-2330	Other Gen Gov't Deposits	4,391.00
31-2340	Art In Public Places Program	0.00
31-2350	Future Developmnt Impact Fees	0.00
31-2360	CD Projects with Contracts (non-ref	1,100.00
31-2370	Aqmd - Ab2766 Revenues	0.00
31-2380	Affordable Housing Program	531,771.55
31-2390	Building Permit Eng Deposits	88,393.83
31-2400	Fdif - General Government	0.00
31-2410	PW Refundable Cash Bonds	2,495,622.24
31-2420	Deposits - Foothill/Eastern TCA	0.00
31-2430	Zephyr Affordable Housing Deposit	0.00
31-2490	Deposits - ADA (CAsp)	22.80
31-2890	Deposit - Doheny CFD	0.00
31-2900	DP Tourism Bus Imp Dist	0.00
	Total Liability:	<u>5,473,159.14</u>
Equity		
31-9920	Fund Balance	0.00
31-9990	Suspense	0.00
	Total Beginning Equity:	0.00
	Total Equity and Current Surplus (Deficit):	0.00
	Total Liabilities, Equity and Current Surplus (Deficit):	<u><u>5,473,159.14</u></u>

BALANCE SHEET

As Of 12/31/2018

Account	Name	Balance
Fund: 33 - CFD 2013 BONDHOLDER FUND		
Assets		
33-1010	Cash	0.00
33-1011	Claim on Cash	987,931.36
33-1200	Accounts Receivable	0.00
33-1528	Cap Interest 2013-1 (464850002)	0.00
33-1581	Escrow Fund 2013-1 (46485100)	0.00
33-1583	Reserve 2013-1 (46485003)	0.00
33-1584	Bond Payment 2013-1 (46485001)	0.00
33-1585	Special Tax 2013 -1 (46485000)	0.00
33-1586	Cost of Issuance 2013-1 (46485006)	0.00
33-1605	Cost of Issuance 2014-1 (4848098)	0.00
33-1610	Escrow Fund 2014-1 (46480907)	0.00
33-1620	Cap Interest 2014-1 (48480902)	0.00
33-1650	Reserve 2014-1 (48480903)	2,694,531.43
33-1660	Admin. Expense Account (48480904)	-0.90
33-1670	Bond Payment 2014-1 (48480901)	26,942.48
33-1690	Special Tax 2014-1 (48480900)	1,629,816.53
	Total Assets:	5,339,220.90
		<u>5,339,220.90</u>
Liability		
33-2020	Accounts Payable	0.00
33-2021	Accounts Payable Pending	0.00
33-2090	Due to Bondholders	5,339,221.35
33-2160	Payable	0.00
	Total Liability:	5,339,221.35
Equity		
33-2460	Fund Bal Reserved for Accruals	0.00
33-9920	Fund Balance	-0.45
33-9990	Suspense	0.00
	Total Beginning Equity:	-0.45
Total Expense		0.00
Revenues Over/Under Expenses		0.00
	Total Equity and Current Surplus (Deficit):	-0.45
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>5,339,220.90</u>



City of Dana Point, CA

CIP Projects - Budget vs. Actual Group Summary

For Fiscal: 2018-2019 Period Ending: 12/31/2018

CIP	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
Fund: 11 - CAPITAL IMPROVEMENTS						
1277 - Arterial Road Rehab & Repairs	0.00	12,854.00	0.00	0.00	12,854.00	0.00
1281 - FY17 Annual Res Road Resurf	0.00	307,299.00	0.00	4,700.00	165,728.90	141,570.10
1284 - Crown Valley Median Drought Conversion	0.00	58,071.00	4,320.00	38,295.44	50,191.25	7,879.75
1291 - Capo Beach Connectivity Study Enhancements Proj	0.00	77,454.00	0.00	2,154.00	17,954.00	59,500.00
1293 - FY18 Citywide Storm Drain Repairs	0.00	137,204.00	13,266.00	13,266.00	15,000.00	122,204.00
1294 - FY19 Citywide Storm Drain Repairs	200,000.00	200,000.00	0.00	0.00	0.00	200,000.00
1296 - FY19 WQ/Diversion Repairs & Maintenance	50,000.00	50,000.00	0.00	0.00	0.00	50,000.00
1297 - FY18 Slurry Seal Program	0.00	55,489.00	0.00	0.00	9,835.00	45,654.00
1298 - FY19 Slurry Seal Program	350,000.00	350,000.00	557.07	557.07	557.07	349,442.93
1300 - FY19 Roadway Rehabilitation & Repairs	100,000.00	100,000.00	0.00	0.00	0.00	100,000.00
1302 - FY19 Sidewalk/Concrete Repairs & ADA Improvements	100,000.00	100,000.00	0.00	0.00	0.00	100,000.00
1303 - FY18 Traffic Safety Repairs & Improvements	0.00	705.00	0.00	0.00	705.00	0.00
1304 - FY19 Traffic Safety Repairs & Improvements	100,000.00	0.00	0.00	0.00	0.00	0.00
1305 - FY18 Arterial Roadways-Pavement Preservation	0.00	4,094,338.00	917,833.95	923,278.96	3,740,358.48	353,979.52
1306 - FY19 Arterial Roadways-Pavement Preservation	250,000.00	0.00	0.00	0.00	0.00	0.00
1307 - FY18 Annual City Parking Lot Repairs	0.00	50,000.00	0.00	0.00	0.00	50,000.00
1308 - FY19 Annual City Parking Lot Repairs	50,000.00	50,000.00	0.00	0.00	0.00	50,000.00
1309 - FY19 Annual Residential Resurfacing	2,375,400.00	2,375,400.00	0.00	0.00	0.00	2,375,400.00
1310 - FY18 Arterial Roadway Resurfacing	0.00	587,229.00	106,691.59	113,651.59	122,922.59	464,306.41
1311 - FY19 Arterial Roadway Resurfacing	2,000,000.00	0.00	0.00	0.00	0.00	0.00
Fund: 11 - CAPITAL IMPROVEMENTS Total:	5,575,400.00	8,606,043.00	1,042,668.61	1,095,903.06	4,136,106.29	4,469,936.71
Total Surplus (Deficit):	-5,575,400.00	-8,606,043.00	-1,042,668.61	-1,095,903.06	-4,136,106.29	-4,469,936.71

Fund Summary

Fund	Original	Current	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget
	Total Budget	Total Budget				Remaining
11 - CAPITAL IMPROVEMENT	-5,575,400.00	-8,606,043.00	-1,042,668.61	-1,095,903.06	-4,136,106.29	-4,469,936.71
Total Surplus (Deficit):	-5,575,400.00	-8,606,043.00	-1,042,668.61	-1,095,903.06	-4,136,106.29	-4,469,936.71

FY19 Summary of Capital Improvement Project Statuses
As of December 31, 2018

Project No.	Project Name	FY19 Current Budget	PY Total Expenditures	FYTD Activity + Encumbrances	Budget Remaining
1277	Arterial Road Rehab & Repairs (#1277) Summary: Design effort for the rehabilitation of PCH from Niguel Road to Green Lantern is an ongoing effort. Design work tied to construction project budgeted for FY19 (CIP#1305) for the project named above. Construction is in progress currently.	12,854.00	12,032.50	12,854.00	-
1281	FY17 Annual Residential Road Resurfacing (#1281) Summary: Project close out tasks being finalized through FY18-19.	307,299.00	228,043.31	165,728.90	141,570.10
1284	Crown Valley Median Drought Conversion (#1284) Summary: Project constructed in conjunction with Crown Valley Resurfacing Project (CIP#1310). Notice of Completion approved by City Council on 7/17/2017. Project close out tasks being completed through FY18-19.	58,071.00	105,384.75	50,191.25	7,879.75
1291	Capo Beach Connectivity Study Enhancements Proj (#1291) Summary: Preliminary design work ongoing; The City is actively coordinating with Caltrans on this work effort.	77,454.00	-	17,954.00	59,500.00
1293	FY18 Citywide Storm Drain Repairs (#1293) Summary: Ongoing and as-needed	137,204.00	62,795.50	15,000.00	122,204.00
1294	FY19 Citywide Storm Drain Repairs (#1294) Summary: Ongoing and as-needed	200,000.00	-	-	200,000.00
1296	FY19 WQ/Diversion Repairs & Maintenance (#1296) Summary: Ongoing and as-needed	50,000.00	-	-	50,000.00
1297	FY18 Slurry Seal Program (#1297) Summary: Construction complete. Notice of Completion presented to City Council on 02/20/18. Final close out tasks being completed through FY18/19.	55,489.00	898,511.05	9,835.00	45,654.00
1298	FY19 Slurry Seal Program (#1298) Summary: Construction project award to be presented to City Council on 1/15/19 with work to begin in early 2019.	350,000.00	-	557.07	349,442.93

FY19 Summary of Capital Improvement Project Statuses
As of December 31, 2018

Project No.	Project Name	FY19 Current Budget	PY Total Expenditures	FYTD Activity + Encumbrances	Budget Remaining
1300	FY19 Roadway Rehabilitation & Repairs (#1300) Summary: Ongoing and as-needed	100,000.00	-	-	100,000.00
1302	FY19 Sidewalk/Concrete Repairs & ADA Improvements (#1302) Summary: Ongoing and as-needed	100,000.00	-	-	100,000.00
1303	FY18 Traffic Safety Repairs & Improvements (#1303) Summary: Generally an ongoing and as-needed funding source to address traffic safety improvement needs in the community.	705.00	45,956.51	705.00	-
1305	FY18 Arterial Roadways-Pavement Preservation (#1305) Summary: Construction commenced in Fall 2018. Project will be completed in conjunction with FY19 Arterial Roadway Preservation (CIP#1306) and FY19 Arterial Roadway Resurfacing (CIP#1311). Streets planned for rehabilitation include, but are not limited to, Niguel Road, PCH, Doheny Park Road, Stonehill Drive, and Coast Highway. Notice of Completion planned for 1st quarter 2019.	4,094,338.00	13,064.28	3,740,358.48	353,979.52
1307	FY18 Annual City Parking Lot Repairs (#1307) Summary: No work currently planned. The City is monitoring the parking lots for action. Striping work being covered from the operating budget.	50,000.00	-	-	50,000.00
1308	FY19 Annual City Parking Lot Repairs (#1308) Summary: No work currently planned. The City is monitoring the parking lots for action. Striping work being covered from the operating budget.	50,000.00	-	-	50,000.00
1309	FY19 Annual Residential Resurfacing (#1309) Summary: The Project design is in progress. The design should be completed by the end of the first quarter 2019, with construction following in May/June 2019. Streets included for rehabilitation with the Project include Via California, Pequito and Scenic Drive (other streets may be added).	2,375,400.00	-	-	2,375,400.00
1310	FY18 Arterial Roadway Resurfacing (#1310) Summary: Construction contract awarded at 12/5/17 City Council meeting for Crown Valley Parkway Median Improvements and Arterial Roadway Resurfacing Project (PCH to Camino del Avion). Project construction is complete. Notice of Completion approved by City Council on 7/17/2018. Project close out tasks being completed through the remainder of FY18-19.	587,229.00	2,045,950.29	122,922.59	464,306.41



City of Dana Point, CA

General Fund Expenditures by Function

Group Summary

For Fiscal: 2018-2019 Period Ending: 12/31/2018

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	1,759,665.00	1,773,955.00	130,286.24	820,858.14	820,858.14	953,096.86
1030 - Hourly	61,497.00	76,723.00	7,946.70	52,196.66	52,196.66	24,526.34
1050 - Overtime	10,500.00	13,500.00	632.69	4,543.20	4,543.20	8,956.80
1100 - Benefits	291,960.00	281,160.00	22,539.06	131,731.08	131,731.08	149,428.92
1120 - Retirement Benefits	437,783.00	449,943.00	13,622.42	334,010.31	334,010.31	115,932.69
1140 - Medi-tax 1.45%	26,559.00	27,030.00	2,236.57	13,373.51	13,373.51	13,656.49
1199 - Organizational Review Savings	-215,000.00	-200,000.00	0.00	0.00	0.00	-200,000.00
1200 - Outside Assistance	0.00	0.00	0.00	184.65	184.65	-184.65
1990 - Personnel Allocation	0.00	0.00	0.00	0.00	0.00	0.00
ExpenseType: 10 - Personnel Total:	2,372,964.00	2,422,311.00	177,263.68	1,356,897.55	1,356,897.55	1,065,413.45
ExpenseType: 20 - Materials & Services						
2010 - Communications	80,900.00	82,580.00	6,932.72	41,328.72	84,667.16	-2,087.16
2030 - Equipment Maintenance	310,400.00	421,400.00	19,350.35	200,804.99	367,384.74	54,015.26
2040 - Copier Usage	5,500.00	5,500.00	0.00	1,599.30	1,599.30	3,900.70
2050 - Vehicle Maintenance	4,200.00	111,090.00	3,562.72	33,559.12	71,117.89	39,972.11
2070 - Office Supplies	30,300.00	30,300.00	1,350.02	11,581.78	26,488.06	3,811.94
2090 - Memberships & Dues	37,925.00	48,525.00	0.00	31,527.46	31,527.46	16,997.54
2110 - Operating Supplies	116,950.00	120,550.00	8,715.36	46,986.37	67,956.74	52,593.26
2130 - Books & Subscriptions	10,315.00	10,315.00	79.03	2,509.89	8,866.63	1,448.37
2150 - Training	28,500.00	28,500.00	115.00	12,926.74	12,926.74	15,573.26
2170 - Postage	18,000.00	18,000.00	2,058.18	6,908.55	17,383.37	616.63
2190 - Facil & Equip Lease/Rent	19,300.00	107,300.00	1,487.06	31,082.90	79,300.00	28,000.00
2210 - Utilities	160,400.00	160,400.00	12,040.00	74,981.68	118,908.78	41,491.22
2230 - Professional Services	780,368.00	984,012.00	77,255.11	445,460.13	746,456.56	237,555.44
2250 - Advertising	21,500.00	30,350.00	3,541.50	10,672.13	21,120.70	9,229.30
2270 - Travel, Conf. & Meetings	51,500.00	51,500.00	5,015.50	22,647.05	22,647.05	28,852.95
2290 - Auto Allowance	30,050.00	30,050.00	2,275.36	15,238.40	15,238.40	14,811.60
2310 - City Attorney	865,000.00	975,000.00	282,724.33	695,499.16	1,147,982.48	-172,982.48
2410 - Community Activities	20,500.00	22,000.00	5,000.00	17,575.00	17,575.00	4,425.00
2590 - Data Technology	188,000.00	224,000.00	7,684.00	66,078.52	156,303.31	67,696.69
2999 - Operations Contingency	250,000.00	250,000.00	0.00	0.00	0.00	250,000.00
ExpenseType: 20 - Materials & Services Total:	3,029,608.00	3,711,372.00	439,186.24	1,768,967.89	3,015,450.37	695,921.63
ExpenseType: 40 - Insurance						
4010 - Liability Insur Premiums	489,750.00	361,052.00	-243.00	357,250.26	357,250.26	3,801.74
4030 - Property Insurance Premiums	65,000.00	65,000.00	0.00	98,363.00	98,363.00	-33,363.00
4050 - Employee Bond Premiums	1,200.00	1,200.00	0.00	1,060.00	1,060.00	140.00
4110 - Workers' Compensation	120,000.00	114,408.00	0.00	114,408.00	114,408.00	0.00
4130 - Consulting/witness Fees	0.00	0.00	0.00	-10,256.17	-10,256.17	10,256.17
4210 - Unemployment Benefits	1,500.00	1,500.00	0.00	0.00	0.00	1,500.00
ExpenseType: 40 - Insurance Total:	677,450.00	543,160.00	-243.00	560,825.09	560,825.09	-17,665.09
ExpenseType: 90 - Operating Transfers Out						
9010 - Tsfs Out - To Facil Imp Fund	100,000.00	100,000.00	0.00	0.00	0.00	100,000.00
9031 - Tsfs Out - To CFD Maint Fund	30,000.00	34,200.00	0.00	0.00	0.00	34,200.00
9050 - Tsfs Out - To Cap Impv Fund	2,200,000.00	2,200,000.00	0.00	0.00	0.00	2,200,000.00
ExpenseType: 90 - Operating Transfers Out Total:	2,330,000.00	2,334,200.00	0.00	0.00	0.00	2,334,200.00
Function: 10 - General Government Total:	8,410,022.00	9,011,043.00	616,206.92	3,686,690.53	4,933,173.01	4,077,869.99
Function: 20 - Public Safety						
ExpenseType: 20 - Materials & Services						
2010 - Communications	18,300.00	18,300.00	131.09	4,841.35	9,581.51	8,718.49

General Fund Expenditures by Function

For Fiscal: 2018-2019 Period Ending: 12/31/2018

ExpenseObject	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
2030 - Equipment Maintenance	32,000.00	33,875.00	1,329.00	9,929.50	13,017.00	20,858.00
2040 - Copier Usage	500.00	500.00	0.00	76.38	76.38	423.62
2050 - Vehicle Maintenance	62,000.00	0.00	0.00	0.00	0.00	0.00
2070 - Office Supplies	18,000.00	18,000.00	231.59	3,015.99	4,915.25	13,084.75
2090 - Memberships & Dues	200.00	200.00	0.00	0.00	0.00	200.00
2110 - Operating Supplies	82,510.00	82,510.00	4,114.13	12,238.33	12,238.33	70,271.67
2150 - Training	6,600.00	6,600.00	0.00	810.50	810.50	5,789.50
2230 - Professional Services	152,500.00	154,500.00	8,208.16	55,980.64	127,500.00	27,000.00
2240 - Reimbursable Costs	0.00	0.00	40,930.18	40,930.18	40,930.18	-40,930.18
2270 - Travel, Conf. & Meetings	5,100.00	5,100.00	3,450.95	3,720.70	3,720.70	1,379.30
2290 - Auto Allowance	300.00	300.00	0.00	0.00	0.00	300.00
2330 - Police Services	12,675,000.00	12,687,516.00	1,016,362.74	6,364,198.07	12,696,034.44	-8,518.44
ExpenseType: 20 - Materials & Services Total:	13,053,010.00	13,007,401.00	1,074,757.84	6,495,741.64	12,908,824.29	98,576.71
Function: 20 - Public Safety Total:	13,053,010.00	13,007,401.00	1,074,757.84	6,495,741.64	12,908,824.29	98,576.71
Function: 40 - Community Development						
ExpenseType: 10 - Personnel						
1010 - Salaries	2,325,868.00	2,318,462.00	153,714.51	1,002,554.87	1,002,554.87	1,315,907.13
1030 - Hourly	0.00	0.00	1,298.50	7,665.00	7,665.00	-7,665.00
1050 - Overtime	33,500.00	38,500.00	2,797.13	7,565.41	7,565.41	30,934.59
1070 - Stipends	9,000.00	9,000.00	692.30	4,499.95	4,499.95	4,500.05
1100 - Benefits	355,500.00	343,200.00	23,089.82	148,520.40	148,520.40	194,679.60
1120 - Retirement Benefits	200,116.00	210,231.00	13,159.28	88,482.38	88,482.38	121,748.62
1140 - Medi-tax 1.45%	34,341.00	34,307.00	2,337.49	15,140.12	15,140.12	19,166.88
1200 - Outside Assistance	0.00	0.00	0.00	30,167.80	30,167.80	-30,167.80
1990 - Personnel Allocation	0.00	0.00	0.00	0.00	0.00	0.00
ExpenseType: 10 - Personnel Total:	2,958,325.00	2,953,700.00	197,089.03	1,304,595.93	1,304,595.93	1,649,104.07
ExpenseType: 20 - Materials & Services						
2010 - Communications	12,980.00	12,980.00	729.31	4,370.16	4,370.16	8,609.84
2030 - Equipment Maintenance	4,220.00	4,220.00	0.00	0.00	0.00	4,220.00
2040 - Copier Usage	6,400.00	6,400.00	0.00	1,263.69	1,263.69	5,136.31
2050 - Vehicle Maintenance	12,357.00	0.00	0.00	0.00	0.00	0.00
2070 - Office Supplies	31,850.00	31,850.00	1,136.72	11,509.73	11,509.73	20,340.27
2090 - Memberships & Dues	8,720.00	8,720.00	250.00	1,455.00	1,455.00	7,265.00
2110 - Operating Supplies	150,952.00	150,952.00	0.00	28,395.29	63,395.29	87,556.71
2130 - Books & Subscriptions	21,030.00	21,030.00	18.48	4,675.97	4,675.97	16,354.03
2150 - Training	14,200.00	14,200.00	1,250.00	4,179.00	4,179.00	10,021.00
2190 - Facil & Equip Lease/Rent	12,600.00	0.00	0.00	0.00	0.00	0.00
2230 - Professional Services	240,000.00	625,017.00	28,745.00	193,333.73	373,911.15	251,105.85
2240 - Reimbursable Costs	0.00	0.00	7,305.42	19,863.11	19,863.11	-19,863.11
2250 - Advertising	11,600.00	11,600.00	0.00	2,369.00	2,369.00	9,231.00
2270 - Travel, Conf. & Meetings	21,700.00	21,700.00	1,515.30	4,523.58	4,523.58	17,176.42
2290 - Auto Allowance	19,000.00	19,000.00	794.75	5,671.68	5,671.68	13,328.32
2340 - Parking Lot Leases	37,830.00	38,930.00	0.00	18,993.10	37,829.44	1,100.56
2600 - Marketing	24,500.00	24,500.00	1,633.10	8,024.40	8,024.40	16,475.60
ExpenseType: 20 - Materials & Services Total:	629,939.00	991,099.00	43,378.08	308,627.44	543,041.20	448,057.80
Function: 40 - Community Development Total:	3,588,264.00	3,944,799.00	240,467.11	1,613,223.37	1,847,637.13	2,097,161.87
Function: 50 - Community Services						
ExpenseType: 10 - Personnel						
1010 - Salaries	822,892.00	818,406.00	63,719.57	396,444.23	396,444.23	421,961.77
1030 - Hourly	91,500.00	99,704.00	4,421.90	38,145.22	38,145.22	61,558.78
1050 - Overtime	32,500.00	32,500.00	2,494.67	15,173.22	15,173.22	17,326.78
1100 - Benefits	153,000.00	147,000.00	11,528.02	75,947.36	75,947.36	71,052.64
1120 - Retirement Benefits	80,162.00	80,274.00	5,593.85	37,895.78	37,895.78	42,378.22
1140 - Medi-tax 1.45%	13,730.00	13,784.00	1,083.39	6,954.36	6,954.36	6,829.64
ExpenseType: 10 - Personnel Total:	1,193,784.00	1,191,668.00	88,841.40	570,560.17	570,560.17	621,107.83
ExpenseType: 20 - Materials & Services						
2010 - Communications	4,100.00	3,100.00	374.11	2,344.21	2,344.21	755.79

General Fund Expenditures by Function

For Fiscal: 2018-2019 Period Ending: 12/31/2018

ExpenseObject	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
2030 - Equipment Maintenance	150.00	150.00	0.00	0.00	0.00	150.00
2040 - Copier Usage	2,000.00	2,000.00	0.00	225.86	225.86	1,774.14
2050 - Vehicle Maintenance	18,570.00	0.00	0.00	0.00	0.00	0.00
2070 - Office Supplies	6,200.00	6,200.00	727.51	2,160.36	4,490.33	1,709.67
2090 - Memberships & Dues	2,970.00	2,970.00	0.00	795.00	795.00	2,175.00
2110 - Operating Supplies	100,550.00	100,550.00	7,604.22	36,678.91	54,178.21	46,371.79
2150 - Training	3,450.00	4,500.00	0.00	0.00	0.00	4,500.00
2170 - Postage	14,600.00	14,600.00	0.00	14,600.00	14,600.00	0.00
2190 - Facil & Equip Lease/Rent	21,900.00	2,500.00	0.00	0.00	0.00	2,500.00
2210 - Utilities	710,000.00	710,000.00	66,087.39	377,190.72	645,731.08	64,268.92
2230 - Professional Services	398,000.00	426,000.00	21,519.63	114,360.13	143,170.33	282,829.67
2250 - Advertising	10,000.00	10,000.00	0.00	1,742.50	10,000.00	0.00
2270 - Travel, Conf. & Meetings	8,600.00	8,600.00	0.00	0.00	0.00	8,600.00
2290 - Auto Allowance	6,800.00	6,800.00	454.10	3,014.30	3,014.30	3,785.70
2410 - Community Activities	532,250.00	528,750.00	15,904.09	323,910.71	343,697.82	185,052.18
2430 - Recreation Programs	87,000.00	87,000.00	8,304.45	38,095.44	38,095.44	48,904.56
2450 - Landscape Maintenance	665,000.00	685,207.00	43,163.28	337,521.30	581,019.26	104,187.74
2470 - Tree Maintenance	600,000.00	600,000.00	39,127.00	214,273.00	400,000.00	200,000.00
2550 - Park Maintenance	1,085,000.00	1,085,000.00	74,159.60	485,972.07	965,206.66	119,793.34
ExpenseType: 20 - Materials & Services Total:	4,277,140.00	4,283,927.00	277,425.38	1,952,884.51	3,206,568.50	1,077,358.50
ExpenseType: 30 - Capital Outlay						
3050 - Park Structures & Improvemnts	0.00	0.00	0.00	5,945.51	33,000.00	-33,000.00
ExpenseType: 30 - Capital Outlay Total:	0.00	0.00	0.00	5,945.51	33,000.00	-33,000.00
Function: 50 - Community Services Total:	5,470,924.00	5,475,595.00	366,266.78	2,529,390.19	3,810,128.67	1,665,466.33
Function: 60 - Public Works						
ExpenseType: 10 - Personnel						
1010 - Salaries	1,759,687.00	1,448,043.00	111,985.62	746,241.72	746,241.72	701,801.28
1030 - Hourly	13,500.00	15,190.00	936.00	6,578.00	6,578.00	8,612.00
1050 - Overtime	5,500.00	6,500.00	881.13	4,579.32	4,579.32	1,920.68
1100 - Benefits	252,600.00	211,800.00	16,346.60	99,122.44	99,122.44	112,677.56
1120 - Retirement Benefits	153,880.00	133,580.00	9,491.54	67,515.68	67,515.68	66,064.32
1140 - Medi-tax 1.45%	25,791.00	21,311.00	1,742.03	11,621.50	11,621.50	9,689.50
1990 - Personnel Allocation	0.00	0.00	0.00	0.00	0.00	0.00
ExpenseType: 10 - Personnel Total:	2,210,958.00	1,836,424.00	141,382.92	935,658.66	935,658.66	900,765.34
ExpenseType: 20 - Materials & Services						
2010 - Communications	9,910.00	9,910.00	747.37	4,812.43	5,612.43	4,297.57
2040 - Copier Usage	2,500.00	2,500.00	0.00	647.92	647.92	1,852.08
2050 - Vehicle Maintenance	22,405.00	0.00	0.00	0.00	0.00	0.00
2070 - Office Supplies	15,675.00	15,675.00	358.70	5,047.53	5,047.53	10,627.47
2090 - Memberships & Dues	6,575.00	6,575.00	0.00	185.00	185.00	6,390.00
2110 - Operating Supplies	55,630.00	55,630.00	1,050.75	12,502.34	18,692.01	36,937.99
2130 - Books & Subscriptions	1,600.00	1,600.00	5.95	29.75	29.75	1,570.25
2150 - Training	10,000.00	10,000.00	0.00	146.00	146.00	9,854.00
2190 - Facil & Equip Lease/Rent	6,500.00	0.00	0.00	0.00	0.00	0.00
2210 - Utilities	381,400.00	381,400.00	2,773.42	130,646.66	380,992.78	407.22
2230 - Professional Services	718,000.00	828,023.00	106,759.64	236,247.66	610,857.94	217,165.06
2240 - Reimbursable Costs	305,000.00	520,000.00	78,173.88	235,002.08	407,961.78	112,038.22
2270 - Travel, Conf. & Meetings	8,000.00	8,000.00	47.52	1,835.65	1,835.65	6,164.35
2290 - Auto Allowance	7,050.00	7,050.00	428.10	3,268.29	3,268.29	3,781.71
2350 - Street Maintenance	1,377,500.00	1,552,500.00	65,606.15	376,086.53	1,372,270.50	180,229.50
2490 - Street Sweeping	258,405.00	258,405.00	18,520.50	92,065.50	250,480.00	7,925.00
2510 - Storm Drains	828,500.00	828,500.00	40,550.09	192,578.60	805,226.64	23,273.36
2530 - Safety Lighting	188,000.00	188,000.00	4,933.40	48,528.43	155,622.19	32,377.81
ExpenseType: 20 - Materials & Services Total:	4,202,650.00	4,673,768.00	319,955.47	1,339,630.37	4,018,876.41	654,891.59
Function: 60 - Public Works Total:	6,413,608.00	6,510,192.00	461,338.39	2,275,289.03	4,954,535.07	1,555,656.93
Fund: 01 - GENERAL Total:	36,935,828.00	37,949,030.00	2,759,037.04	16,600,334.76	28,454,298.17	9,494,731.83
Total Surplus (Deficit):	-36,935,828.00	-37,949,030.00	-2,759,037.04	-16,600,334.76	-28,454,298.17	

Fund Summary

Fund	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
01 - GENERAL	-36,935,828.00	-37,949,030.00	-2,759,037.04	-16,600,334.76	-28,454,298.17	-9,494,731.83
Total Surplus (Deficit):	-36,935,828.00	-37,949,030.00	-2,759,037.04	-16,600,334.76	-28,454,298.17	