



**CITY OF DANA POINT  
DECEMBER 2019 QUARTERLY FINANCIAL REPORT  
MANAGEMENT DISCUSSION**

**FY20**

**Q2**

**SUMMARY** – The City’s finances for the first six months of Fiscal Year 2019-2020 (“FY20”), which ended December 31, 2019, are tracking as expected. General Fund revenues are up \$511,000 compared to the same period last year, primarily due to property tax collections and one-time property transfer tax receipts. Fiscal year to date expenditures were \$2,748,000 higher than last year, mostly due to additional operating transfers to the Capital Improvement Fund, along with higher costs for storm drain maintenance, City Attorney work, and other professional services. Details of revenue and expenditure changes from the prior year are explained later in this report.

Reserve Designation <i>(in millions)</i>	Amended Budget
Art in Public Places	\$ 0.3
Economic Stability	4.3
Extreme Event	3.5
Special Purpose*	6.0
Unassigned	2.7
<b>Total Reserves Projected @ 6/30/20</b>	<b>\$ 16.8</b>

*\*Includes funds designated for an Unfunded Pension Liability Section 115 Trust of \$5mm; and, for a General Plan Update of \$1mm.*

**BUDGETED FUND BALANCE SUMMARY:**

The table below details the computation of the General Fund’s budgeted FY20 ending fund balance, and includes adjustments to the budget approved by the City Council since it was adopted in June 2019.

Budgeted Fund Balance <i>(in millions)</i>	Amended Budget
Fund Balance, 7/1/19	\$ 19.3
Budgeted Revenues	40.2
Budgeted Expenditures	(38.1)
Budgeted Operating Transfers In	0.0
Budgeted Operating Transfers Out	(4.6)
<b>Budgeted Fund Balance, 6/30/20</b>	<b>\$ 16.8</b>

The Budgeted Fund Balance at June 30, 2020 is further categorized into specific reserve accounts per City Council Policy. Art in Public Places (AIPP) is restricted for public art per the City’s Municipal Code. The Economic Stability and Extreme Event accounts are set by Council Policy, the Special Purpose Reserve by Council designation, and the remaining balance is shown as unassigned.

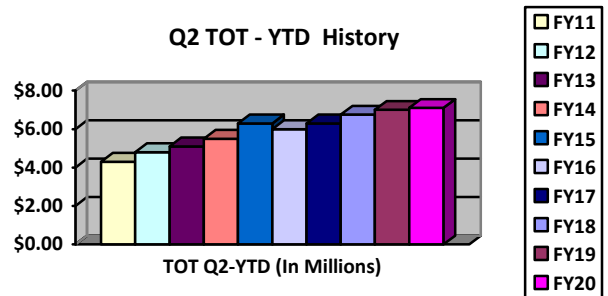
The following table details the projected FY20 budgeted ending fund balance, detailed by reserve account:

**REVENUES:**

The FY20 General Fund revenue budget is \$40.2 million. Through the second quarter of FY20, total General Fund revenue was \$17.5 million, which is \$511,000 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 \$7.1 million collected for the first half of FY20, TOT receipts from hotels were \$92,000, or 1.32%, just slightly higher than the same period last year. Half-way through FY20, TOT stands at 56% of the annual TOT budget, and is consistent with prior years compared to final actual collections. FY20 TOT is trending about 3.5% better than above budget.





CITY OF DANA POINT  
DECEMBER 2019 QUARTERLY FINANCIAL REPORT  
MANAGEMENT DISCUSSION

FY20

Q2

Property Tax – The City’s second largest revenue, budgeted at \$9.1 million for FY20, comes from Property Taxes. Year to date revenue is \$4.9 million, or \$229,000 more than last year, and at 54% of budget; it is also trending to finish the year at budget. Property Tax is not received evenly throughout the year, with roughly 50% received in Q2, and 40% in Q4.

Property Transfer Tax revenue also increased by \$234,000 over the previous fiscal year due to a one-time receipt from the sale of a large resort in town. At half-way through the fiscal year, this revenue stands at 91% of the budget. Another large resort also transferred ownership recently and will result in an additional one-time receipt. A budget increase will be requested in the mid-year accounting report in March.

Sales and Use Tax – This is the third largest revenue source for the City, which receives 1% of taxable local sales; plus a small amount of tax collected for purchases from out of state vendors 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 89% of this revenue source, and in current order of magnitude are: Hotels & Restaurants; Allocations from the County Pool; Gas Stations; Grocery & Drug Stores, and General Consumer Goods Stores. The Hotels & Restaurants Category alone generally accounts for roughly 47% of annual Sales & Use Tax revenue.

Sales and Use Tax revenue year-to-date amounted to \$2.1 million, which is \$30,000 or 1.4% higher than last fiscal year. At this point the revenue is tracking slightly below its \$5.9 million budget.

In-Lieu Property Taxes – Currently the City’s fourth largest revenue, In-Lieu Property Taxes are budgeted at \$4.4 million for FY20. 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 FY20 Charges for Services budget is \$2.1 million, placing them as the fifth largest revenue. At half-way through the fiscal year, the City has collected \$1.0 million, which is 48% of the budget.

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 FY20 Licenses & Permits budget is \$2.1 million, of which \$959,000 has been collected to date. Of that, the City saw an increase of \$62,000, or 7.0% thru the same quarter last year. Note that these revenues are for specific projects that are not recurring and thus are not necessarily a good predictor for future revenue. The volatility associated with building activity warrants much restraint in making projections beyond what is currently budgeted.

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



**CITY OF DANA POINT  
DECEMBER 2019 QUARTERLY FINANCIAL REPORT  
MANAGEMENT DISCUSSION**

**FY20**

**Q2**

purposes. This revenue is consistent year to year, and totals roughly \$1.35 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 \$323,000.

**EXPENDITURES:**

The City's FY20 General Fund budget is \$42.7 million, inclusive of \$4.6 million in transfers to other funds. Excluding the transfers to other funds, the budget is committed to the following functional areas:

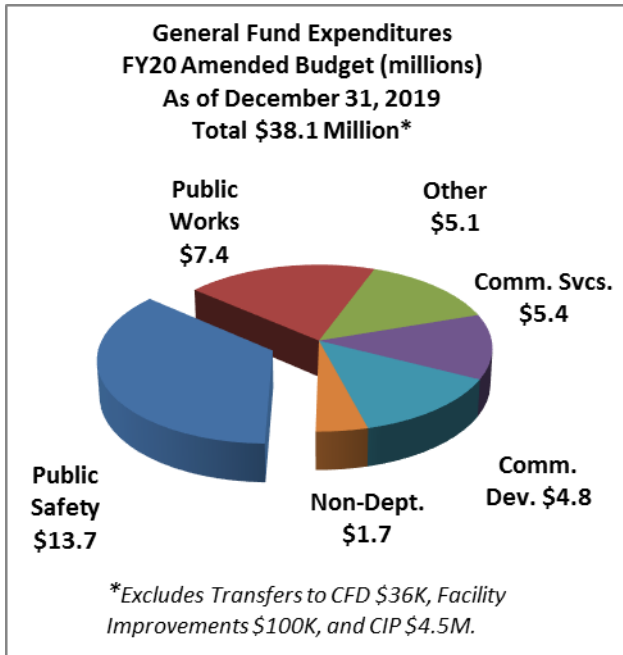
During Q2, General Fund expenditures were \$17.8 million, which is \$1.2 million more than the previous fiscal year. Expenditures with notable variances from the prior year include:

City Attorney – Costs to date totaled \$887,000, an increase of \$192,000 over last year. The bulk of the increase is associated with Council-directed litigation associated with code enforcement matters. Note that beginning in FY20 these costs are being allocated from the City Attorney Department (71) to other City departments in accordance with legal efforts associated with functions for which those departments are generally responsible.

Storm Drains – At \$596,000 to date, storm drain expenditures were up \$404,000 compared to the same period last year. The majority of the increase is attributed to one-time emergency sand bag repairs of a Capistrano Beach storm outlet that was compromised by high surf.

Professional Services – FY20 professional services are budgeted at \$3.2 million. Through Q2, \$1.2 million in costs have been incurred, an expected increase of \$114,000 compared to the same period last fiscal year. This increase is primarily attributed to contract building inspection and plan review services in the building department.

Police Services – This is by far the largest cost incurred by the City, with the current budget at \$13.4 million. Costs to date totaled \$6.4 million, an expected increase of \$73,000 or 1.2% over last year. Police Services are in line with the annual budget at 48% paid out fiscal year to date. The County recently settled labor negotiations with its Deputies union, and will result in a retroactive charge back to the beginning of the fiscal year; the increase was anticipated and included in the budget, but the City will not be billed for it for a few months.



Expenditures (in millions)	FY20 Amended Budget	% of Total
Police Services	\$ 13.7	36%
Public Works	7.4	19
Community Services & Parks	5.4	14
Community Development	4.8	13
General & Admin Services	5.1	13
Non-Departmental*	1.7	5
<b>Total Budget</b>	<b>\$ 38.1</b>	<b>100%</b>

\* Non-Dept. excludes Transfers to the CFD Fund (\$36k), the Facilities Improvement Fund (\$100K) and CIP Fund (\$4.5M), and includes items such as IT, contributions to Animal Services and OC Library.



**CITY OF DANA POINT  
DECEMBER 2019 QUARTERLY FINANCIAL REPORT  
MANAGEMENT DISCUSSION**

**FY20**

**Q2**

**Capital Improvement Fund** disbursements for July through December 2019 totaled \$849,000, a decrease of \$247,000 from the previous fiscal year. A total of \$7.9 million has been budgeted for capital projects, the majority of which relates to Residential Resurfacing (\$5M) and the Residential Roadway Slurry Program (1.2M). See a listing of projects, along with their budgets, actual expenditures and encumbered (contracted) balance in Attachment E to this report.

**ATTACHED FINANCIAL REPORTS:**

- A. General Fund Revenues – Budget vs. Actual for Period Ending 12/31/19
- B. General Fund Expenditures – Budget vs. Actual for Period Ending 12/31/19
- C. 12/31/18 Balance Sheets All Funds
- D. CIP Projects – Budget vs. Actual for Period Ending 12/31/19
- E. CIP Projects – Narrative Summary of Project Status
- F. General Fund Expenditures by Function for Period Ending 12/31/19

<b>Investment Portfolio At December 31, 2019</b>	
<b>Account</b>	<b>Amount</b>
Cash	\$ 2,075,860
Petty Cash	5,200
LAIF	24,319,224
T-Notes	15,400,000
<b>Total</b>	<b>\$ 41,800,284</b>

The City's Local Agency Investment Fund (LAIF) account ended the year with a balance of \$24.3 million. The T-Note portfolio balance was \$15.4 million at December 31, 2019 and consists of one \$3.4 million, two \$3.2 million, one \$3.0 million, and one \$2.6 million laddered investments maturing at one-year intervals over the next 5 years on October 31<sup>st</sup>.



City of Dana Point, CA

# General Fund Revenues - Budget vs. Actual Group Summary

For Fiscal: 2019-2020 Period Ending: 12/31/2019

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	9,095,000.00	9,095,000.00	3,182,738.26	4,890,457.41	4,890,457.41	4,204,542.59
6103 - Property Transfer Tax	500,000.00	500,000.00	289,116.46	456,887.67	456,887.67	43,112.33
6105 - Franchise Fees	1,350,000.00	1,350,000.00	0.00	322,828.82	322,828.82	1,027,171.18
6107 - Homeowners Property Tax Relie	50,000.00	50,000.00	6,760.43	6,760.43	6,760.43	43,239.57
6109 - Transient Occupancy Tax	12,750,000.00	12,750,000.00	811,180.55	7,096,304.90	7,096,304.90	5,653,695.10
6110 - Short Term Rental TOT	800,000.00	800,000.00	1,688.10	291,187.04	291,187.04	508,812.96
6111 - Sales & Use Tax	5,915,000.00	5,915,000.00	452,400.97	2,084,381.80	2,084,381.80	3,830,618.20
6113 - In-lieu Property Taxes	4,410,000.00	4,410,000.00	0.00	0.00	0.00	4,410,000.00
<b>RevenueType: 10 - Taxes &amp; Franchises Total:</b>	<b>34,870,000.00</b>	<b>34,870,000.00</b>	<b>4,743,884.77</b>	<b>15,148,808.07</b>	<b>15,148,808.07</b>	<b>19,721,191.93</b>
<b>RevenueType: 20 - Licenses &amp; Permits</b>						
6201 - Site Development Permit	41,000.00	41,000.00	2,784.00	35,158.00	35,158.00	5,842.00
6203 - Coastal Development Permit	30,000.00	50,000.00	0.00	33,267.00	33,267.00	16,733.00
6205 - Conditional Use Permit	8,200.00	30,500.00	1,865.00	15,443.00	15,443.00	15,057.00
6207 - Other Planning Permits	15,250.00	15,250.00	565.00	6,702.00	6,702.00	8,548.00
6209 - Building Permits	968,000.00	1,050,000.00	47,846.73	466,870.63	466,870.63	583,129.37
6211 - Plumbing Permits	27,250.00	51,250.00	2,236.00	22,644.00	22,644.00	28,606.00
6215 - Electrical Permits	51,500.00	75,000.00	10,984.70	57,910.10	57,910.10	17,089.90
6217 - Mechanical Permits	21,500.00	25,000.00	929.00	9,239.00	9,239.00	15,761.00
6218 - Short Term Rental Permits	20,000.00	20,000.00	600.00	5,207.99	5,207.99	14,792.01
6219 - Other Building Permits	500.00	500.00	0.00	181.23	181.23	318.77
6221 - Transportation Permits	1,600.00	1,600.00	0.00	369.00	369.00	1,231.00
6223 - Encroachment Permits	35,000.00	45,000.00	3,062.00	27,932.00	27,932.00	17,068.00
6225 - Grading Permit Plan Check	265,000.00	600,000.00	16,091.79	247,655.41	247,655.41	352,344.59
6226 - Licenses & Permits	12,000.00	22,000.00	308.55	5,156.42	5,156.42	16,843.58
6227 - Other Engineering Permits	7,000.00	40,000.00	2,625.00	24,775.00	24,775.00	15,225.00
<b>RevenueType: 20 - Licenses &amp; Permits Total:</b>	<b>1,503,800.00</b>	<b>2,067,100.00</b>	<b>89,897.77</b>	<b>958,510.78</b>	<b>958,510.78</b>	<b>1,108,589.22</b>
<b>RevenueType: 30 - Fines &amp; Forfeitures</b>						
6301 - Vehicle Code Fines	225,000.00	225,000.00	11,685.61	53,018.11	53,018.11	171,981.89
6303 - Penalties, Int. & Restitution	120,000.00	120,000.00	4,310.00	72,338.00	72,338.00	47,662.00
<b>RevenueType: 30 - Fines &amp; Forfeitures Total:</b>	<b>345,000.00</b>	<b>345,000.00</b>	<b>15,995.61</b>	<b>125,356.11</b>	<b>125,356.11</b>	<b>219,643.89</b>
<b>RevenueType: 40 - Use Of Money &amp; Property</b>						
6401 - Rental Of Property	60,000.00	60,000.00	4,820.00	34,459.50	34,459.50	25,540.50
6403 - Investment Income	350,000.00	350,000.00	0.00	219,880.33	219,880.33	130,119.67
6405 - City Plaza Rental Revenue	22,800.00	22,800.00	1,900.00	11,400.00	11,400.00	11,400.00
<b>RevenueType: 40 - Use Of Money &amp; Property Total:</b>	<b>432,800.00</b>	<b>432,800.00</b>	<b>6,720.00</b>	<b>265,739.83</b>	<b>265,739.83</b>	<b>167,060.17</b>
<b>RevenueType: 50 - Intergovernmental</b>						
6505 - Motor Vehicle In-lieu	15,000.00	15,000.00	0.00	0.00	0.00	15,000.00
6513 - Local Coastal Program Grant	0.00	0.00	0.00	6,500.00	6,500.00	-6,500.00
6514 - Waste Disposal Agreement Allocation	54,000.00	54,000.00	0.00	0.00	0.00	54,000.00
6515 - Nuclear Power Program	195,000.00	195,000.00	0.00	0.00	0.00	195,000.00
6521 - Intergovernmental Cost Reimb	65,000.00	65,000.00	0.00	14,653.00	14,653.00	50,347.00
<b>RevenueType: 50 - Intergovernmental Total:</b>	<b>329,000.00</b>	<b>329,000.00</b>	<b>0.00</b>	<b>21,153.00</b>	<b>21,153.00</b>	<b>307,847.00</b>
<b>RevenueType: 60 - Charges For Services</b>						
6607 - Planning Comm. Determin.	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00
6609 - Variance Minor Amendment	2,000.00	5,000.00	0.00	1,924.00	1,924.00	3,076.00
6611 - Tentative Tract Map	0.00	6,500.00	0.00	6,374.00	6,374.00	126.00
6613 - Tentative Parcel Map	0.00	4,700.00	0.00	4,614.00	4,614.00	86.00
6621 - Concept Approval	1,000.00	1,000.00	0.00	900.00	900.00	100.00
6623 - Planning Plan Check Fee	100,000.00	130,000.00	9,324.18	72,732.90	72,732.90	57,267.10
6625 - Site Inspection Fee	1,500.00	1,500.00	0.00	0.00	0.00	1,500.00

General Fund Revenues - Budget vs. Actual

For Fiscal: 2019-2020 Period Ending: 12/31/2019

RevenueObject	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
6627 - Other Planning Fees	9,000.00	9,000.00	0.00	2,805.22	2,805.22	6,194.78
6631 - Building Plan Check Fee	600,000.00	650,000.00	63,900.18	425,026.95	425,026.95	224,973.05
6633 - Permit Issuance Fee	70,000.00	70,000.00	3,492.50	28,292.50	28,292.50	41,707.50
6635 - Other Building Fees	0.00	0.00	22.00	66.00	66.00	-66.00
6639 - Addressing Fee	2,500.00	5,000.00	646.00	4,756.00	4,756.00	244.00
6641 - Grading Inspection	100,000.00	350,000.00	5,286.72	126,220.15	126,220.15	223,779.85
6655 - Other Engineering Fees	100,000.00	100,000.00	6,583.51	45,768.23	45,768.23	54,231.77
6659 - Solid Waste Exemption Fee	2,000.00	2,000.00	240.00	816.00	816.00	1,184.00
6683 - Art In Public Places Fees	0.00	0.00	0.00	35,985.39	35,985.39	-35,985.39
6685 - Reimbursed Expenses	90,000.00	90,000.00	9,997.48	30,980.18	30,980.18	59,019.82
6687 - Legal Reimbursements - Development	10,000.00	10,000.00	0.00	0.00	0.00	10,000.00
6688 - Legal Reimbursements - Other	225,000.00	225,000.00	0.00	0.00	0.00	225,000.00
6689 - Police Services Reimbursements	131,250.00	131,250.00	-524.91	74,606.54	74,606.54	56,643.46
6691 - Recreation Classes	170,000.00	170,000.00	12,013.30	97,703.07	97,703.07	72,296.93
6692 - Planning Reimbursements	30,000.00	40,000.00	0.00	26,068.46	26,068.46	13,931.54
6693 - Activities & Trips	15,000.00	15,000.00	1,880.00	2,340.00	2,340.00	12,660.00
6694 - Staff Time Reimbursements	50,000.00	30,000.00	0.00	5,089.16	5,089.16	24,910.84
6697 - Photocopies	1,000.00	1,000.00	275.00	665.22	665.22	334.78
6699 - Other P/b/e	33,750.00	33,750.00	1,660.50	14,638.66	14,638.66	19,111.34
<b>RevenueType: 60 - Charges For Services Total:</b>	<b>1,745,000.00</b>	<b>2,081,700.00</b>	<b>114,796.46</b>	<b>1,008,372.63</b>	<b>1,008,372.63</b>	<b>1,073,327.37</b>
<b>RevenueType: 70 - Other</b>						
6701 - Planning Appeal Fee	1,000.00	1,000.00	0.00	500.00	500.00	500.00
6703 - Miscellaneous Revenues	60,000.00	60,000.00	0.00	1,902.87	1,902.87	58,097.13
6704 - Gain/Loss on Asset Sale	3,000.00	3,000.00	0.00	0.00	0.00	3,000.00
6707 - User Fee Income Solid Waste	55,000.00	55,000.00	0.00	15,562.17	15,562.17	39,437.83
<b>RevenueType: 70 - Other Total:</b>	<b>119,000.00</b>	<b>119,000.00</b>	<b>0.00</b>	<b>17,965.04</b>	<b>17,965.04</b>	<b>101,034.96</b>
<b>RevenueType: 90 - Transfers</b>						
6903 - Tsfs In - Fr Gas Tax Fund	572,396.00	0.00	0.00	0.00	0.00	0.00
<b>RevenueType: 90 - Transfers Total:</b>	<b>572,396.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Fund: 01 - GENERAL Total:</b>	<b>39,916,996.00</b>	<b>40,244,600.00</b>	<b>4,971,294.61</b>	<b>17,545,905.46</b>	<b>17,545,905.46</b>	<b>22,698,694.54</b>
<b>Total Surplus (Deficit):</b>	<b>39,916,996.00</b>	<b>40,244,600.00</b>	<b>4,971,294.61</b>	<b>17,545,905.46</b>	<b>17,545,905.46</b>	

**Fund Summary**

Fund	Original	Current	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget
	Total Budget	Total Budget				Remaining
01 - GENERAL	39,916,996.00	40,244,600.00	4,971,294.61	17,545,905.46	17,545,905.46	22,698,694.54
<b>Total Surplus (Deficit):</b>	<b>39,916,996.00</b>	<b>40,244,600.00</b>	<b>4,971,294.61</b>	<b>17,545,905.46</b>	<b>17,545,905.46</b>	



City of Dana Point, CA

# General Fund Expenditures - Budget vs. Actual Group Summary

For Fiscal: 2019-2020 Period Ending: 12/31/2019

ExpenseObject	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
<b>Fund: 01 - GENERAL</b>						
<b>ExpenseType: 10 - Personnel</b>						
1010 - Salaries	6,371,826.00	6,371,826.00	459,298.34	2,973,742.42	2,973,742.42	3,398,083.58
1030 - Hourly	228,260.00	228,260.00	16,981.51	110,024.16	110,024.16	118,235.84
1050 - Overtime	85,000.00	85,000.00	5,930.27	44,171.36	44,171.36	40,828.64
1070 - Stipends	9,000.00	9,000.00	692.30	4,499.95	4,499.95	4,500.05
1100 - Benefits	992,616.00	992,616.00	71,622.63	433,349.50	433,349.50	559,266.50
1120 - Retirement Benefits	938,813.00	938,813.00	42,571.73	593,965.08	593,965.08	344,847.92
1140 - Medi-tax 1.45%	97,066.00	97,066.00	7,391.44	47,865.71	47,865.71	49,200.29
1200 - Outside Assistance	0.00	40,000.00	2,023.31	68,622.80	76,080.73	-36,080.73
<b>ExpenseType: 10 - Personnel Total:</b>	<b>8,722,581.00</b>	<b>8,762,581.00</b>	<b>606,511.53</b>	<b>4,276,240.98</b>	<b>4,283,698.91</b>	<b>4,478,882.09</b>
<b>ExpenseType: 20 - Materials &amp; Services</b>						
2010 - Communications	126,310.00	126,310.00	10,677.08	68,124.63	101,612.19	24,697.81
2030 - Equipment Maintenance	462,800.00	462,800.00	30,375.72	218,816.58	383,890.41	78,909.59
2040 - Copier Usage	17,400.00	17,400.00	0.00	7,116.20	7,116.20	10,283.80
2050 - Vehicle Maintenance	99,500.00	99,500.00	7,296.76	45,297.49	96,037.29	3,462.71
2070 - Office Supplies	99,350.00	99,350.00	7,668.74	30,444.65	50,620.60	48,729.40
2090 - Memberships & Dues	65,975.00	65,975.00	11,124.99	36,119.33	36,119.33	29,855.67
2110 - Operating Supplies	521,750.00	521,750.00	76,949.76	235,322.87	353,041.42	168,708.58
2130 - Books & Subscriptions	43,550.00	43,550.00	1,120.00	19,632.71	25,121.06	18,428.94
2150 - Training	65,550.00	65,550.00	262.85	9,203.81	9,203.81	56,346.19
2170 - Postage	19,000.00	19,000.00	2,034.80	4,475.40	18,000.00	1,000.00
2190 - Facil & Equip Lease/Rent	116,800.00	116,800.00	1,487.05	34,289.01	114,300.00	2,500.00
2210 - Utilities	1,271,700.00	1,271,700.00	101,697.11	579,979.76	1,144,131.45	127,568.55
2230 - Professional Services	2,575,610.00	3,183,460.00	260,176.65	1,159,134.62	2,086,655.36	1,096,804.64
2240 - Reimbursable Costs	260,000.00	945,000.00	103,063.54	301,296.53	361,066.91	583,933.09
2250 - Advertising	41,550.00	41,550.00	2,738.07	9,896.46	31,226.93	10,323.07
2270 - Travel, Conf. & Meetings	111,500.00	111,500.00	4,466.53	26,170.49	26,170.49	85,329.51
2290 - Auto Allowance	62,900.00	62,900.00	4,506.19	31,261.49	31,261.49	31,638.51
2310 - City Attorney	985,000.00	985,000.00	774.45	774.45	774.45	984,225.55
2320 - City Attorney Allocation	0.00	0.00	109,123.79	886,508.13	886,508.13	-886,508.13
2330 - Police Services	13,376,768.00	13,376,768.00	1,072,881.08	6,437,286.48	12,864,919.00	511,849.00
2340 - Parking Lot Leases	42,500.00	48,170.00	5,218.53	21,861.18	48,072.34	97.66
2350 - Street Maintenance	1,416,000.00	1,516,000.00	85,565.55	447,697.81	1,520,924.84	-4,924.84
2410 - Community Activities	564,050.00	564,050.00	33,486.16	416,613.66	417,099.90	146,950.10
2430 - Recreation Programs	127,000.00	127,000.00	9,171.77	53,274.93	55,201.09	71,798.91
2450 - Landscape Maintenance	680,000.00	680,000.00	45,372.26	287,262.25	352,329.15	327,670.85
2470 - Tree Maintenance	670,000.00	670,000.00	49,419.00	284,227.76	670,000.00	0.00
2490 - Street Sweeping	259,000.00	259,000.00	19,232.70	100,853.85	225,500.00	33,500.00
2510 - Storm Drains	840,500.00	1,175,500.00	199,609.65	596,438.54	1,084,019.51	91,480.49
2530 - Safety Lighting	219,100.00	219,100.00	8,609.76	57,185.83	163,471.54	55,628.46
2550 - Park Maintenance	1,085,000.00	1,119,400.00	131,284.58	445,336.74	656,635.92	462,764.08
2590 - Data Technology	277,000.00	277,000.00	996.47	52,188.23	107,882.23	169,117.77
2600 - Marketing	113,950.00	113,950.00	342.16	24,882.64	24,882.64	89,067.36
2999 - Operations Contingency	250,000.00	244,330.00	0.00	0.00	0.00	244,330.00
<b>ExpenseType: 20 - Materials &amp; Services Total:</b>	<b>26,867,113.00</b>	<b>28,629,363.00</b>	<b>2,396,733.75</b>	<b>12,928,974.51</b>	<b>23,953,795.68</b>	<b>4,675,567.32</b>
<b>ExpenseType: 40 - Insurance</b>						
4010 - Liability Insur Premiums	442,500.00	442,500.00	0.00	370,013.00	370,013.00	72,487.00
4030 - Property Insurance Premiums	97,500.00	97,500.00	0.00	96,860.00	96,860.00	640.00
4050 - Employee Bond Premiums	1,200.00	1,200.00	0.00	1,100.00	1,100.00	100.00
4110 - Workers' Compensation	133,000.00	133,000.00	0.00	125,298.00	125,298.00	7,702.00
4130 - Consulting/witness Fees	0.00	0.00	0.00	13,072.50	13,072.50	-13,072.50



General Fund Expenditures - Budget vs. Actual

For Fiscal: 2019-2020 Period Ending: 12/31/2019

ExpenseObject	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
4210 - Unemployment Benefits	1,500.00	1,500.00	0.00	0.00	0.00	1,500.00
<b>ExpenseType: 40 - Insurance Total:</b>	<b>675,700.00</b>	<b>675,700.00</b>	<b>0.00</b>	<b>606,343.50</b>	<b>606,343.50</b>	<b>69,356.50</b>
<b>ExpenseType: 90 - Operating Transfers Out</b>						
9010 - Tsfs Out - To Facil Imp Fund	100,000.00	100,000.00	0.00	0.00	0.00	100,000.00
9031 - Tsfs Out - To CFD Maint Fund	35,500.00	35,500.00	0.00	0.00	0.00	35,500.00
9050 - Tsfs Out - To Cap Impv Fund	3,514,410.00	4,478,973.00	0.00	1,536,959.00	1,536,959.00	2,942,014.00
<b>ExpenseType: 90 - Operating Transfers Out Total:</b>	<b>3,649,910.00</b>	<b>4,614,473.00</b>	<b>0.00</b>	<b>1,536,959.00</b>	<b>1,536,959.00</b>	<b>3,077,514.00</b>
<b>Fund: 01 - GENERAL Total:</b>	<b>39,915,304.00</b>	<b>42,682,117.00</b>	<b>3,003,245.28</b>	<b>19,348,517.99</b>	<b>30,380,797.09</b>	<b>12,301,319.91</b>
<b>Total Surplus (Deficit):</b>	<b>-39,915,304.00</b>	<b>-42,682,117.00</b>	<b>-3,003,245.28</b>	<b>-19,348,517.99</b>	<b>-30,380,797.09</b>	

**Fund Summary**

Fund	Original	Current	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget
	Total Budget	Total Budget				Remaining
01 - GENERAL	-39,915,304.00	-42,682,117.00	-3,003,245.28	-19,348,517.99	-30,380,797.09	-12,301,319.91
<b>Total Surplus (Deficit):</b>	<b>-39,915,304.00</b>	<b>-42,682,117.00</b>	<b>-3,003,245.28</b>	<b>-19,348,517.99</b>	<b>-30,380,797.09</b>	



City of Dana Point, CA

# Balance Sheet

## Account Summary

As Of 12/31/2019

Account	Name	Balance
<b>Fund: 01 - GENERAL</b>		
<b>Assets</b>		
<a href="#">01-1010</a>	Cash	0.00
<a href="#">01-1011</a>	Claim on Cash	16,865,192.20
<a href="#">01-1020</a>	Petty Cash	5,200.00
<a href="#">01-1050</a>	Taxes Receivable - Current	811,180.55
<a href="#">01-1090</a>	Int. & Penalty Rcbf On Taxes	0.00
<a href="#">01-1100</a>	Allow. Uncoll Int & Penalty	0.00
<a href="#">01-1200</a>	Accounts Receivable	-21.74
<a href="#">01-1240</a>	Reimbursed Receivables	0.00
<a href="#">01-1250</a>	Advance Deposits	800.00
<a href="#">01-1280</a>	Receivable - County Of Orange	0.00
<a href="#">01-1290</a>	Reserve For Uncoll N/r - Rda	0.00
<a href="#">01-1310</a>	Due From Other Funds	0.00
<a href="#">01-1320</a>	Due From County	0.00
<a href="#">01-1330</a>	Intergovernmental Receivables	0.00
<a href="#">01-1350</a>	Interest Rec On Investments	0.00
<a href="#">01-1360</a>	Due From State	0.00
<a href="#">01-1410</a>	Real Property Held For Resale	0.00
<a href="#">01-1450</a>	Prepaid Items	177,684.88
<a href="#">01-1500</a>	Investments - Adjust To Fmv	56,707.00
<a href="#">01-1511</a>	Investment - Laif	0.00
<a href="#">01-1520</a>	U.s. Gov't Securities (par)	0.00
<a href="#">01-1530</a>	Prem/disc - U.s. Gov't Secur	-176,906.46
	<b>Total Assets:</b>	<b>17,739,836.43</b>
		<b><u>17,739,836.43</u></b>
<b>Liability</b>		
<a href="#">01-2020</a>	Accounts Payable	237,336.10
<a href="#">01-2021</a>	Accounts Payable Pending	0.00
<a href="#">01-2070</a>	Due To Other Funds	0.00
<a href="#">01-2080</a>	Due To Other Agencies	0.00
<a href="#">01-2151</a>	Tenant Security Deposits	1,900.00
<a href="#">01-2161</a>	Accrued Payroll	0.00
<a href="#">01-2170</a>	Accrued Taxes	0.00
<a href="#">01-2180</a>	Other Accrued Liabilities	0.00
<a href="#">01-2190</a>	Disability Insurance Reserve	0.00
<a href="#">01-2290</a>	Deferred Revenue	0.00
<a href="#">01-2391</a>	Deferred Inflow of Resources	0.00
	<b>Total Liability:</b>	<b>239,236.10</b>
<b>Equity</b>		
<a href="#">01-2450</a>	Fund Balance Designated for Cash Flow	0.00
<a href="#">01-2460</a>	Fund Balance Designated for Emergencies	0.00
<a href="#">01-2470</a>	Fund Balance Desig. for Art in Public Place	348,409.19
<a href="#">01-2500</a>	Investments - Adjust To Fmv	56,707.00
<a href="#">01-2530</a>	Fund Balance Desig. for State Budget Imp.	0.00
<a href="#">01-2540</a>	Fund Balance Desig. for CIP Sinking Fund	0.00
<a href="#">01-2550</a>	Fund Balance Desig. for Special Purpose	6,000,000.00
<a href="#">01-2560</a>	Economic Stability Reserve	4,327,906.00
<a href="#">01-2570</a>	Extreme Event Reserve	3,541,014.00
<a href="#">01-9920</a>	Fund Balance - Undesignated	5,029,176.67
<a href="#">01-9990</a>	Suspense	0.00
	<b>Total Beginning Equity:</b>	<b>19,303,212.86</b>

**Balance Sheet**

As Of 12/31/2019

<b>Account</b>	<b>Name</b>	<b>Balance</b>
Total Revenue		17,545,905.46
Total Expense		<u>19,348,517.99</u>
<b>Revenues Over/Under Expenses</b>		<b>-1,802,612.53</b>
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>17,500,600.33</b>
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>	<b><u>17,739,836.43</u></b>

**Balance Sheet**

**As Of 12/31/2019**

Account	Name	Balance	
<b>Fund: 02 - GASOLINE TAX</b>			
<b>Assets</b>			
<a href="#">02-1010</a>	Cash	0.00	
<a href="#">02-1011</a>	Claim on Cash	995,007.28	
<a href="#">02-1050</a>	Taxes Receivable - Current	0.00	
<a href="#">02-1200</a>	Accounts Receivable	0.00	
<a href="#">02-1330</a>	Intergovernmental Receivables	0.00	
<a href="#">02-1350</a>	Interest Rec On Investments	0.00	
<a href="#">02-1500</a>	Investments - Adjust To Fmv	12,923.00	
	<b>Total Assets:</b>	<b>1,007,930.28</b>	<b><u>1,007,930.28</u></b>
<b>Liability</b>			
<a href="#">02-2020</a>	Accounts Payable	0.00	
<a href="#">02-2021</a>	Accounts Payable Pending	0.00	
<a href="#">02-2071</a>	Due To General Fund	0.00	
	<b>Total Liability:</b>	<b>0.00</b>	
<b>Equity</b>			
<a href="#">02-2460</a>	Fund Bal Reserved for Accruals	0.00	
<a href="#">02-2500</a>	Investments - Adjust To Fmv	12,923.00	
<a href="#">02-2530</a>	Unreserved Fund Balance	0.00	
<a href="#">02-9920</a>	Fund Balance	570,015.89	
<a href="#">02-9990</a>	Suspense	0.00	
	<b>Total Beginning Equity:</b>	<b>582,938.89</b>	
Total Revenue		424,991.39	
Total Expense		0.00	
<b>Revenues Over/Under Expenses</b>		<b>424,991.39</b>	
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>1,007,930.28</b>	
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>		<b><u>1,007,930.28</u></b>

**Balance Sheet**

**As Of 12/31/2019**

Account	Name	Balance
<b>Fund: 04 - MEASURE M FUND</b>		
<b>Assets</b>		
<a href="#">04-1010</a>	Cash	0.00
<a href="#">04-1011</a>	Claim on Cash	1,059,309.90
<a href="#">04-1200</a>	Accounts Receivable	0.00
<a href="#">04-1500</a>	Investments - Adjust To Fmv	16,505.00
	<b>Total Assets:</b>	<u><b>1,075,814.90</b></u>
		<u><u><b>1,075,814.90</b></u></u>
<b>Liability</b>		
<a href="#">04-2020</a>	Accounts Payable	0.00
<a href="#">04-2021</a>	Accounts Payable Pending	0.00
<a href="#">04-2070</a>	Due to Other Funds	0.00
	<b>Total Liability:</b>	<u><b>0.00</b></u>
<b>Equity</b>		
<a href="#">04-2460</a>	Fund Bal Reserved for Accruals	0.00
<a href="#">04-2480</a>	Fund Balance Restricted for SMP	103,659.00
<a href="#">04-2500</a>	Investments - Adjust To Fmv	16,505.00
<a href="#">04-2530</a>	Unreserved Fund Balance	0.00
<a href="#">04-9920</a>	Fund Balance	717,851.90
<a href="#">04-9990</a>	Suspense	0.00
	<b>Total Beginning Equity:</b>	<u><b>838,015.90</b></u>
Total Revenue		247,457.89
Total Expense		<u>9,658.89</u>
<b>Revenues Over/Under Expenses</b>		<u><b>237,799.00</b></u>
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>1,075,814.90</b>
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>	<u><u><b>1,075,814.90</b></u></u>

**Balance Sheet**

**As Of 12/31/2019**

Account	Name	Balance	
<b>Fund: 05 - AB2766 - CLEAN AIR ACT</b>			
<b>Assets</b>			
<a href="#">05-1010</a>	Cash	0.00	
<a href="#">05-1011</a>	Claim on Cash	510,835.59	
<a href="#">05-1200</a>	Accounts Receivable	0.00	
<a href="#">05-1330</a>	Intergovernmental Receivables	0.00	
<a href="#">05-1450</a>	Prepaid Items	0.00	
<a href="#">05-1500</a>	Investments - Adjust To Fmv	11,322.00	
	<b>Total Assets:</b>	<b>522,157.59</b>	<b><u>522,157.59</u></b>
<b>Liability</b>			
<a href="#">05-2020</a>	Accounts Payable	0.00	
<a href="#">05-2021</a>	Accounts Payable Pending	0.00	
	<b>Total Liability:</b>	<b>0.00</b>	
<b>Equity</b>			
<a href="#">05-2460</a>	Fund Bal Reserved for Accruals	0.00	
<a href="#">05-2500</a>	Investments - Adjust To Fmv	11,322.00	
<a href="#">05-9920</a>	Fund Balance	510,835.59	
<a href="#">05-9990</a>	Suspense	0.00	
	<b>Total Beginning Equity:</b>	<b>522,157.59</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>522,157.59</b>	
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>		<b><u>522,157.59</u></b>

**Balance Sheet**

**As Of 12/31/2019**

Account	Name	Balance
<b>Fund: 06 - COASTAL TRANSIT</b>		
<b>Assets</b>		
<a href="#">06-1010</a>	Cash	0.00
<a href="#">06-1011</a>	Claim on Cash	-104,470.68
<a href="#">06-1200</a>	Accounts Receivable	525,781.97
<a href="#">06-1500</a>	Investments - Adjust To Fmv	12,796.00
	<b>Total Assets:</b>	<u><b>434,107.29</b></u>
		<u><u><b>434,107.29</b></u></u>
<b>Liability</b>		
<a href="#">06-2020</a>	Accounts Payable	0.00
<a href="#">06-2021</a>	Accounts Payable Pending	0.00
<a href="#">06-2391</a>	Deferred Inflow of Resources	525,781.97
	<b>Total Liability:</b>	<u><b>525,781.97</b></u>
<b>Equity</b>		
<a href="#">06-2460</a>	Fund Bal Reserved for Accruals	0.00
<a href="#">06-2500</a>	Investments - Adjust To Fmv	12,796.00
<a href="#">06-9920</a>	Fund Balance	327,836.54
<a href="#">06-9990</a>	Suspense	0.00
	<b>Total Beginning Equity:</b>	<u><b>340,632.54</b></u>
Total Revenue		31,924.23
Total Expense		<u>464,231.45</u>
<b>Revenues Over/Under Expenses</b>		<b>-432,307.22</b>
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>-91,674.68</b>
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>	<u><u><b>434,107.29</b></u></u>



**Balance Sheet**

**As Of 12/31/2019**

Account	Name	Balance	
<b>Fund: 07 - TBID</b>			
<b>Assets</b>			
<a href="#">07-1010</a>	Cash	0.00	
<a href="#">07-1011</a>	Claim on Cash	935,322.76	
<a href="#">07-1200</a>	Accounts Receivable	66,678.00	
<a href="#">07-1450</a>	Prepaid Items	0.00	
<a href="#">07-1500</a>	Investments - Adjust To Fmv	22,260.00	
	<b>Total Assets:</b>	<b>1,024,260.76</b>	<b><u>1,024,260.76</u></b>
<b>Liability</b>			
<a href="#">07-2020</a>	Accounts Payable	0.00	
<a href="#">07-2021</a>	Accounts Payable Pending	0.00	
<a href="#">07-2391</a>	Deferred Inflow of Resources	0.00	
	<b>Total Liability:</b>	<b>0.00</b>	
<b>Equity</b>			
<a href="#">07-2500</a>	Investments - Adjust To Fmv	22,260.00	
<a href="#">07-9920</a>	Fund Balance	773,520.76	
	<b>Total Beginning Equity:</b>	<b>795,780.76</b>	
Total Revenue		516,393.00	
Total Expense		287,913.00	
<b>Revenues Over/Under Expenses</b>		<b>228,480.00</b>	
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>1,024,260.76</b>	
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>		<b><u>1,024,260.76</u></b>

**Balance Sheet**

**As Of 12/31/2019**

Account	Name	Balance
<b>Fund: 08 - ROAD MAINTENANCE AND REHAB</b>		
<b>Assets</b>		
<a href="#">08-1011</a>	Claim on Cash	821,476.14
<a href="#">08-1330</a>	Intergovernmental Receivables	0.00
<a href="#">08-1500</a>	Investments - Adjust To Fmv	11,132.00
	<b>Total Assets:</b>	<u><b>832,608.14</b></u>
		<u><u><b>832,608.14</b></u></u>
<b>Liability</b>		
<a href="#">08-2021</a>	Accounts Payable Pending	0.00
	<b>Total Liability:</b>	<u><b>0.00</b></u>
<b>Equity</b>		
<a href="#">08-2480</a>	Fund Balance Restricted for SB1 RMRA	0.00
<a href="#">08-2500</a>	Investments - Adjust To Fmv	11,132.00
<a href="#">08-9920</a>	Fund Balance	602,525.98
	<b>Total Beginning Equity:</b>	<u><b>613,657.98</b></u>
Total Revenue		218,950.16
Total Expense		<u>0.00</u>
<b>Revenues Over/Under Expenses</b>		<u><b>218,950.16</b></u>
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>832,608.14</b>
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>	<u><u><b>832,608.14</b></u></u>

**Balance Sheet**

**As Of 12/31/2019**

Account	Name	Balance	
<b>Fund: 09 - HEADLANDS HABITAT (ESHA)</b>			
<b>Assets</b>			
<a href="#">09-1010</a>	Cash	0.00	
<a href="#">09-1011</a>	Claim on Cash	268,844.16	
<a href="#">09-1200</a>	Accounts Receivable	0.00	
<a href="#">09-1391</a>	Beneficial Interest Receivable	432,643.00	
<a href="#">09-1500</a>	Investments - Adjust To Fmv	6,491.00	
	<b>Total Assets:</b>	<b>707,978.16</b>	<b><u>707,978.16</u></b>
<b>Liability</b>			
<a href="#">09-2020</a>	Accounts Payable	0.00	
<a href="#">09-2021</a>	Accounts Payable Pending	0.00	
<a href="#">09-2391</a>	Deferred Inflow of Resources	432,643.00	
	<b>Total Liability:</b>	<b>432,643.00</b>	
<b>Equity</b>			
<a href="#">09-2460</a>	Fund Bal Reserved for Accruals	0.00	
<a href="#">09-2500</a>	Investments - Adjust To Fmv	6,491.00	
<a href="#">09-9920</a>	Fund Balance	282,156.56	
<a href="#">09-9990</a>	Suspense	0.00	
	<b>Total Beginning Equity:</b>	<b>288,647.56</b>	
Total Revenue		0.00	
Total Expense		13,312.40	
<b>Revenues Over/Under Expenses</b>		<b>-13,312.40</b>	
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>275,335.16</b>	
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>		<b><u>707,978.16</u></b>

**Balance Sheet**

**As Of 12/31/2019**

Account	Name	Balance	
<b>Fund: 11 - CAPITAL IMPROVEMENTS</b>			
<b>Assets</b>			
<a href="#">11-1010</a>	Cash	0.00	
<a href="#">11-1011</a>	Claim on Cash	8,585,151.39	
<a href="#">11-1200</a>	Accounts Receivable	0.00	
<a href="#">11-1320</a>	Due From County	0.00	
<a href="#">11-1450</a>	Prepaid Items	0.00	
	<b>Total Assets:</b>	<b>8,585,151.39</b>	<b><u>8,585,151.39</u></b>
<b>Liability</b>			
<a href="#">11-2020</a>	Accounts Payable	0.00	
<a href="#">11-2021</a>	Accounts Payable Pending	0.00	
<a href="#">11-2071</a>	Due To General Fund	0.00	
<a href="#">11-2290</a>	Deferred Revenue	0.00	
	<b>Total Liability:</b>	<b>0.00</b>	
<b>Equity</b>			
<a href="#">11-2440</a>	Fund Bal Reserved for Doheny Village Imp	825,631.67	
<a href="#">11-2460</a>	Fund Bal Reserved for Accruals	0.00	
<a href="#">11-2480</a>	Fund Balance Restricted for Parks	0.00	
<a href="#">11-2530</a>	Unreserved Fund Balance	0.00	
<a href="#">11-2580</a>	Community Investment Reserve	5,037,315.00	
<a href="#">11-9920</a>	Fund Balance - Undesignated	2,034,462.18	
<a href="#">11-9990</a>	Suspense	0.00	
	<b>Total Beginning Equity:</b>	<b>7,897,408.85</b>	
Total Revenue		1,536,959.00	
Total Expense		849,216.46	
<b>Revenues Over/Under Expenses</b>		<b>687,742.54</b>	
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>8,585,151.39</b>	
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>		<b><u>8,585,151.39</u></b>

**Balance Sheet**

**As Of 12/31/2019**

Account	Name	Balance
<b>Fund: 12 - FACILITIES IMPROVEMENT FUND</b>		
<b>Assets</b>		
<a href="#">12-1010</a>	Cash	0.00
<a href="#">12-1011</a>	Claim on Cash	3,803,496.50
<a href="#">12-1200</a>	Accounts Receivable	0.00
	<b>Total Assets:</b>	<u><b>3,803,496.50</b></u>
		<u><b>3,803,496.50</b></u>
<b>Liability</b>		
<a href="#">12-2020</a>	Accounts Payable	0.00
<a href="#">12-2021</a>	Accounts Payable Pending	0.00
<a href="#">12-2160</a>	Payable	0.00
	<b>Total Liability:</b>	<u><b>0.00</b></u>
<b>Equity</b>		
<a href="#">12-2460</a>	Fund Bal Reserved for Accruals	0.00
<a href="#">12-2480</a>	Fund Balance Restricted for PEG Fees	332,393.03
<a href="#">12-9920</a>	Fund Balance	3,580,672.64
<a href="#">12-9990</a>	Suspense	0.00
	<b>Total Beginning Equity:</b>	<u><b>3,913,065.67</b></u>
Total Revenue		35,557.89
Total Expense		<u>145,127.06</u>
<b>Revenues Over/Under Expenses</b>		<b>-109,569.17</b>
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>3,803,496.50</b>
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>	<u><b>3,803,496.50</b></u>

**Balance Sheet**

**As Of 12/31/2019**

Account	Name	Balance	
<b>Fund: 21 - PARK DEVELOPMENT</b>			
<b>Assets</b>			
<a href="#">21-1010</a>	Cash	0.00	
<a href="#">21-1011</a>	Claim on Cash	69,282.81	
<a href="#">21-1050</a>	Taxes Receivable - Current	0.00	
<a href="#">21-1200</a>	Accounts Receivable	0.00	
<a href="#">21-1350</a>	Interest Rec On Investments	0.00	
<a href="#">21-1500</a>	Investments - Adjust To Fmv	1,571.00	
	<b>Total Assets:</b>	<b>70,853.81</b>	<b><u>70,853.81</u></b>
<b>Liability</b>			
<a href="#">21-2020</a>	Accounts Payable	0.00	
<a href="#">21-2021</a>	Accounts Payable Pending	0.00	
	<b>Total Liability:</b>	<b>0.00</b>	
<b>Equity</b>			
<a href="#">21-2460</a>	Fund Bal Reserved for Accruals	0.00	
<a href="#">21-2500</a>	Investments - Adjust To Fmv	1,571.00	
<a href="#">21-2530</a>	Unreserved Fund Balance	0.00	
<a href="#">21-9920</a>	Fund Balance	69,282.81	
<a href="#">21-9990</a>	Suspense	0.00	
	<b>Total Beginning Equity:</b>	<b>70,853.81</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>70,853.81</b>	
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>		<b><u>70,853.81</u></b>

**Balance Sheet**

**As Of 12/31/2019**

Account	Name	Balance	
<b>Fund: 25 - SUPP LAW ENFORCEMENT SERVICES</b>			
<b>Assets</b>			
<a href="#">25-1010</a>	Cash	0.00	
<a href="#">25-1011</a>	Claim on Cash	123,016.58	
<a href="#">25-1200</a>	Accounts Receivable	0.00	
<a href="#">25-1350</a>	Interest Rec On Investments	0.00	
<a href="#">25-1500</a>	Investments - Adjust To Fmv	1,124.00	
	<b>Total Assets:</b>	<b>124,140.58</b>	<b><u>124,140.58</u></b>
<b>Liability</b>			
<a href="#">25-2020</a>	Accounts Payable	0.00	
<a href="#">25-2021</a>	Accounts Payable Pending	0.00	
	<b>Total Liability:</b>	<b>0.00</b>	
<b>Equity</b>			
<a href="#">25-2460</a>	Fund Bal Reserved for Accruals	0.00	
<a href="#">25-2500</a>	Investments - Adjust To Fmv	1,124.00	
<a href="#">25-2530</a>	Unreserved Fund Balance	0.00	
<a href="#">25-9920</a>	Fund Balance	40,870.43	
<a href="#">25-9990</a>	Suspense	0.00	
	<b>Total Beginning Equity:</b>	<b>41,994.43</b>	
Total Revenue		129,901.94	
Total Expense		47,755.79	
<b>Revenues Over/Under Expenses</b>		<b>82,146.15</b>	
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>124,140.58</b>	
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>		<b><u>124,140.58</u></b>

**Balance Sheet**

**As Of 12/31/2019**

Account	Name	Balance	
<b>Fund: 27 - CFD 2006-1 MAINTENANCE</b>			
<b>Assets</b>			
<a href="#">27-1010</a>	Cash	0.00	
<a href="#">27-1011</a>	Claim on Cash	511,855.98	
<a href="#">27-1200</a>	Accounts Receivable	0.00	
<a href="#">27-1500</a>	Investments - Adjust To Fmv	12,110.00	
	<b>Total Assets:</b>	<b>523,965.98</b>	<b>523,965.98</b>
<b>Liability</b>			
<a href="#">27-2020</a>	Accounts Payable	0.00	
<a href="#">27-2021</a>	Accounts Payable Pending	0.00	
<a href="#">27-2070</a>	Due to Other Funds	0.00	
<a href="#">27-2290</a>	Deferred Revenue	0.00	
	<b>Total Liability:</b>	<b>0.00</b>	
<b>Equity</b>			
<a href="#">27-2460</a>	Fund Bal Reserved for Accruals	0.00	
<a href="#">27-2500</a>	Investments - Adjust To Fmv	12,110.00	
<a href="#">27-9920</a>	Fund Balance	477,342.02	
<a href="#">27-9990</a>	Suspense	0.00	
	<b>Total Beginning Equity:</b>	<b>489,452.02</b>	
Total Revenue		165,280.21	
Total Expense		130,766.25	
<b>Revenues Over/Under Expenses</b>		<b>34,513.96</b>	
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>523,965.98</b>	
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>		<b>523,965.98</b>



**Balance Sheet**

**As Of 12/31/2019**

Account	Name	Balance
<b>Fund: 31 - AGENCY TRUST</b>		
<b>Assets</b>		
<a href="#">31-1010</a>	Cash	0.00
<a href="#">31-1011</a>	Claim on Cash	6,432,939.38
<a href="#">31-1200</a>	Accounts Receivable	0.00
<a href="#">31-1350</a>	Interest Rec On Investments	0.00
	<b>Total Assets:</b>	<u><b>6,432,939.38</b></u>
		<u><u><b>6,432,939.38</b></u></u>
<b>Liability</b>		
<a href="#">31-2020</a>	Accounts Payable	0.00
<a href="#">31-2021</a>	Accounts Payable Pending	0.00
<a href="#">31-2150</a>	CD 3rd Party Rev & Staff Time (refu	228,152.92
<a href="#">31-2200</a>	Deposits - Elephant Parade	0.00
<a href="#">31-2210</a>	Deposits - San Joaquin Hills TCA	101,425.00
<a href="#">31-2220</a>	Deposits - Carits	82,170.48
<a href="#">31-2230</a>	Deposits - Park Fees	0.00
<a href="#">31-2240</a>	Deposits - Smip	6,081.64
<a href="#">31-2250</a>	Deposits - Coastal Access	0.00
<a href="#">31-2260</a>	Deposits - Salt Creek Park	0.00
<a href="#">31-2270</a>	Deposits - Green Bldg Prog	1,449.20
<a href="#">31-2280</a>	Deposits - Fire Department	0.00
<a href="#">31-2300</a>	Trust Deposits	579,825.06
<a href="#">31-2310</a>	P/b/e Planning Deposits	0.00
<a href="#">31-2320</a>	Other Comm Dev Deposits	1,903,966.41
<a href="#">31-2330</a>	Other Gen Gov't Deposits	3,016.00
<a href="#">31-2340</a>	Art In Public Places Program	0.00
<a href="#">31-2350</a>	Future Developmnt Impact Fees	0.00
<a href="#">31-2360</a>	CD Projects with Contracts (non-ref	0.00
<a href="#">31-2370</a>	Aqmd - Ab2766 Revenues	0.00
<a href="#">31-2380</a>	Affordable Housing Program	541,771.55
<a href="#">31-2390</a>	Building Permit Eng Deposits	110,454.20
<a href="#">31-2400</a>	Fdif - General Government	0.00
<a href="#">31-2410</a>	PW Refundable Cash Bonds	2,870,664.92
<a href="#">31-2420</a>	Deposits - Foothill/Eastern TCA	3,460.00
<a href="#">31-2430</a>	Zephyr Affordable Housing Deposit	0.00
<a href="#">31-2490</a>	Deposits - ADA (CASp Certification and Tr	502.00
<a href="#">31-2890</a>	Deposit - Doheny CFD	0.00
<a href="#">31-2900</a>	DP Tourism Bus Imp Dist	0.00
	<b>Total Liability:</b>	<u><b>6,432,939.38</b></u>
<b>Equity</b>		
<a href="#">31-9920</a>	Fund Balance	0.00
<a href="#">31-9990</a>	Suspense	0.00
	<b>Total Beginning Equity:</b>	<b>0.00</b>
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>0.00</b>
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>	<u><u><b>6,432,939.38</b></u></u>

**Balance Sheet**

**As Of 12/31/2019**

Account	Name	Balance	
<b>Fund: 33 - CFD 2013 BONDHOLDER FUND</b>			
<b>Assets</b>			
<a href="#">33-1010</a>	Cash	0.00	
<a href="#">33-1011</a>	Claim on Cash	917,824.15	
<a href="#">33-1200</a>	Accounts Receivable	0.00	
<a href="#">33-1528</a>	Cap Interest 2013-1 (464850002)	0.00	
<a href="#">33-1581</a>	Escrow Fund 2013-1 (46485100)	0.00	
<a href="#">33-1583</a>	Reserve 2013-1 (46485003)	0.00	
<a href="#">33-1584</a>	Bond Payment 2013-1 (46485001)	0.00	
<a href="#">33-1585</a>	Special Tax 2013 -1 (46485000)	0.00	
<a href="#">33-1586</a>	Cost of Issuance 2013-1 (46485006)	0.00	
<a href="#">33-1605</a>	Cost of Issuance 2014-1 (4848098)	0.00	
<a href="#">33-1610</a>	Escrow Fund 2014-1 (46480907)	0.00	
<a href="#">33-1620</a>	Cap Interest 2014-1 (48480902)	0.00	
<a href="#">33-1650</a>	Reserve 2014-1 (48480903)	2,693,183.65	
<a href="#">33-1660</a>	Admin. Expense Account (48480904)	0.00	
<a href="#">33-1670</a>	Bond Payment 2014-1 (48480901)	80,967.13	
<a href="#">33-1690</a>	Special Tax 2014-1 (48480900)	1,864,525.74	
	<b>Total Assets:</b>	<b>5,556,500.67</b>	<b><u>5,556,500.67</u></b>
<b>Liability</b>			
<a href="#">33-2020</a>	Accounts Payable	0.00	
<a href="#">33-2021</a>	Accounts Payable Pending	0.00	
<a href="#">33-2090</a>	Due to Bondholders	5,556,500.67	
<a href="#">33-2160</a>	Payable	0.00	
	<b>Total Liability:</b>	<b>5,556,500.67</b>	
<b>Equity</b>			
<a href="#">33-2460</a>	Fund Bal Reserved for Accruals	0.00	
<a href="#">33-9920</a>	Fund Balance	0.00	
<a href="#">33-9990</a>	Suspense	0.00	
	<b>Total Beginning Equity:</b>	<b>0.00</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>0.00</b>	
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>		<b><u>5,556,500.67</u></b>



City of Dana Point, CA

# CIP Projects - Budget vs. Actual Group Summary

For Fiscal: 2019-2020 Period Ending: 12/31/2019

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	70,117.00	0.00	0.00	10,617.50	59,499.50
1298 - FY19 Slurry Seal Program	0.00	164,762.00	29,645.01	29,645.01	39,096.51	125,665.49
1300 - FY19 Roadway Rehabilitation & Repairs	0.00	104,250.00	27,998.50	27,998.50	104,250.00	0.00
1309 - FY19 Annual Residential Resurfacing	0.00	2,496,525.00	12,128.75	674,876.05	2,496,525.00	0.00
1312 - Citywide Storm Drain Repairs	200,000.00	200,000.00	0.00	0.00	148,938.00	51,062.00
1313 - Water Quality/Diversion Repairs & Mntce.	50,000.00	50,000.00	0.00	0.00	0.00	50,000.00
1314 - Sidewalk/Concrete Repairs & ADA	100,000.00	200,000.00	0.00	99,273.30	132,500.00	67,500.00
1315 - Traffic Safety Repairs & Improvements	100,000.00	100,000.00	15,383.60	17,423.60	31,995.00	68,005.00
1316 - City Parking Lot Repairs/Slurry	50,000.00	50,000.00	0.00	0.00	50,000.00	0.00
1317 - Residential Resurfacing FY20/FY21	2,450,000.00	2,450,000.00	0.00	0.00	0.00	2,450,000.00
1319 - Arterial Roadway Slurry Program FY20/FY21	700,000.00	700,000.00	0.00	0.00	0.00	700,000.00
1321 - Residential Roadway Slurry Program FY20/FY21	1,207,000.00	1,207,000.00	0.00	0.00	0.00	1,207,000.00
1323 - Stonehill Bridge Deck Treatment	100,000.00	100,000.00	0.00	0.00	0.00	100,000.00
<b>Fund: 11 - CAPITAL IMPROVEMENTS Total:</b>	<b>4,957,000.00</b>	<b>7,892,654.00</b>	<b>85,155.86</b>	<b>849,216.46</b>	<b>3,013,922.01</b>	<b>4,878,731.99</b>
<b>Total Surplus (Deficit):</b>	<b>-4,957,000.00</b>	<b>-7,892,654.00</b>	<b>-85,155.86</b>	<b>-849,216.46</b>	<b>-3,013,922.01</b>	

**Fund Summary**

<b>Fund</b>	<b>Original Total Budget</b>	<b>Current Total Budget</b>	<b>MTD Activity</b>	<b>YTD Activity</b>	<b>YTD Activity + Encumbrances</b>	<b>Budget Remaining</b>
11 - CAPITAL IMPROVEMENTS	-4,957,000.00	-7,892,654.00	-85,155.86	-849,216.46	-3,013,922.01	-4,878,731.99
<b>Total Surplus (Deficit):</b>	<b>-4,957,000.00</b>	<b>-7,892,654.00</b>	<b>-85,155.86</b>	<b>-849,216.46</b>	<b>-3,013,922.01</b>	

**FY20 Summary of Capital Improvement Project Statuses**  
As of December 31, 2019

Project No.	Project Name	FY20 Current Budget	PY Total Expenditures	FYTD Activity + Encumbrances	Budget Remaining
1291	Capo Beach Connectivity Study Enhancements Proj (#1291) Summary:  Preliminary design work ongoing; The City is actively coordinating with Caltrans on this work effort.	70,117.00	7,336.50	10,617.50	59,499.50
1298	FY19 Slurry Seal Program (#1298) Summary:  The Project has been completed with the final retention payment as pending. Will complete all close out tasks by early 2020	164,762.00	585,237.94	39,096.51	125,665.49
1300	FY19 Roadway Rehabilitation & Repairs (#1300) Summary:  Ongoing design services related to the FY19/20 Annual Residential Resurfacing project, as approved by City Council on 6/18/2019.	104,250.00	-	104,250.00	-
1309	FY19 Annual Residential Resurfacing (#1309) Summary:  Construction commenced in September 2019 and anticipated to conclude in early 2020. Streets included for rehabilitation with the Project include Via California, Pequito and Scenic Drive, along with some miscellaneous work items to address drainage and ADA issues.	2,496,525.00	1,113.92	2,496,525.00	-
1312	Citywide Storm Drain Repairs (#1312) Summary:  Project is active and ongoing. Storm drain repair work being completed in conjunction with CIP#1309 ( FY19 Annual Residential Resurfacing Project).	200,000.00	-	148,938.00	51,062.00
1313	Water Quality/Diversion Repairs & Mntce. (#1313) Summary:  No projects or expenditures made in Q2 2020.	50,000.00	-	-	50,000.00
1314	Sidewalk/Concrete Repairs & ADA (#1314) Summary:  Project is active and ongoing for as needed Citywide concrete and sidewalk repairs.	200,000.00	-	132,500.00	67,500.00
1315	Traffic Safety Repairs & Improvements (#1315) Summary:  No projects or expenditures made in Q2 2020.	100,000.00	-	31,995.00	68,005.00

**FY20 Summary of Capital Improvement Project Statuses**  
As of December 31, 2019

<b>Project No.</b>	<b>Project Name</b>	<b>FY20 Current Budget</b>	<b>PY Total Expenditures</b>	<b>FYTD Activity + Encumbrances</b>	<b>Budget Remaining</b>
1316	City Parking Lot Repairs/Slurry (#1316) Summary:  Project is active and ongoing. Parking lot repair work being completed in conjunction with CIP#1309 ( FY19 Annual Residential Resurfacing Project).	50,000.00	-	50,000.00	-
1317	Residential Resurfacing FY20 (#1317) Summary: No projects or expenditures made in Q2 2020. Project is in design and anticipated to begin construction in Fall 2020. Streets included for rehabilitation with the Project include portions of Calle Real, Calle Maria, Calle Los Robles, Palisades Drive, and Via Verde, along with some miscellaneous work items to address drainage and ADA issues. In addition, the Project will include the Stonehill Bridge Deck Treatment (CIP#1323).	2,450,000.00	-	-	2,450,000.00
1319	Arterial Roadway Slurry Program FY20 (#1319) Summary:  No projects or expenditures made in Q2 2020. Project to be awarded in February 2020 and anticipated to begin construction in late Spring 2020.	700,000.00	-	-	700,000.00
1321	Residential Roadway Slurry Program FY20 (#1321) Summary:  No projects or expenditures made in Q2 2020. Project to be awarded in February 2020 and anticipated to begin construction in late Spring 2020.	1,207,000.00	-	-	1,207,000.00
1323	Stonehill Bridge Deck Treatment (#1323) Summary:  No projects or expenditures made in Q2 2020. Scheduled to be done with CIP #1317.	100,000.00	-	-	100,000.00
		<b>7,892,654.00</b>	<b>593,688.36</b>	<b>3,013,922.01</b>	<b>4,878,731.99</b>
		<b>FY20 Current Budget</b>	<b>PY Total Expenditures</b>	<b>FYTD Activity + Encumbrances</b>	<b>Budget Remaining</b>



City of Dana Point, CA

# GF Expenditures by Function Group Summary

For Fiscal: 2019-2020 Period Ending: 12/31/2019

ExpenseObject	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
<b>Fund: 01 - GENERAL</b>						
<b>Function: 10 - General Government</b>						
<b>ExpenseType: 10 - Personnel</b>						
1010 - Salaries	1,909,735.00	1,909,735.00	135,403.36	847,798.28	847,798.28	1,061,936.72
1030 - Hourly	47,241.00	47,241.00	2,618.20	20,991.36	20,991.36	26,249.64
1050 - Overtime	13,500.00	13,500.00	406.18	3,548.66	3,548.66	9,951.34
1100 - Benefits	287,016.00	287,016.00	19,374.81	126,007.04	126,007.04	161,008.96
1120 - Retirement Benefits	527,976.00	527,976.00	12,669.67	400,503.85	400,503.85	127,472.15
1140 - Medi-tax 1.45%	28,572.00	28,572.00	2,198.11	13,818.45	13,818.45	14,753.55
1200 - Outside Assistance	0.00	40,000.00	2,023.31	12,692.80	20,150.73	19,849.27
<b>ExpenseType: 10 - Personnel Total:</b>	<b>2,814,040.00</b>	<b>2,854,040.00</b>	<b>174,693.64</b>	<b>1,425,360.44</b>	<b>1,432,818.37</b>	<b>1,421,221.63</b>
<b>ExpenseType: 20 - Materials &amp; Services</b>						
2010 - Communications	83,100.00	83,100.00	8,505.81	51,313.87	78,494.89	4,605.11
2030 - Equipment Maintenance	424,500.00	424,500.00	30,375.72	210,294.58	371,368.41	53,131.59
2040 - Copier Usage	6,200.00	6,200.00	0.00	2,405.37	2,405.37	3,794.63
2050 - Vehicle Maintenance	99,500.00	99,500.00	7,296.76	45,297.49	96,037.29	3,462.71
2070 - Office Supplies	30,550.00	30,550.00	1,453.90	12,264.12	29,672.23	877.77
2090 - Memberships & Dues	48,125.00	48,125.00	9,784.00	31,552.34	31,552.34	16,572.66
2110 - Operating Supplies	129,250.00	129,250.00	7,359.75	47,239.93	88,968.78	40,281.22
2130 - Books & Subscriptions	10,750.00	10,750.00	20.00	3,717.48	9,205.83	1,544.17
2150 - Training	31,500.00	31,500.00	262.85	3,340.56	3,340.56	28,159.44
2170 - Postage	18,000.00	18,000.00	2,034.80	4,475.40	18,000.00	0.00
2190 - Facil & Equip Lease/Rent	114,300.00	114,300.00	1,487.05	34,289.01	114,300.00	0.00
2210 - Utilities	161,400.00	161,400.00	10,652.19	64,560.95	139,009.82	22,390.18
2230 - Professional Services	824,850.00	864,600.00	55,330.90	384,004.68	699,960.40	164,639.60
2250 - Advertising	28,350.00	28,350.00	1,858.07	8,136.46	21,226.93	7,123.07
2270 - Travel, Conf. & Meetings	57,000.00	57,000.00	2,251.51	18,011.08	18,011.08	38,988.92
2290 - Auto Allowance	30,050.00	30,050.00	2,313.41	14,971.38	14,971.38	15,078.62
2310 - City Attorney	985,000.00	985,000.00	774.45	774.45	774.45	984,225.55
2320 - City Attorney Allocation	-455,000.00	-455,000.00	309,669.57	696,747.97	696,747.97	-1,151,747.97
2410 - Community Activities	0.00	0.00	0.00	350.00	350.00	-350.00
2590 - Data Technology	277,000.00	277,000.00	996.47	52,188.23	107,882.23	169,117.77
2600 - Marketing	72,900.00	72,900.00	274.00	10,354.50	10,354.50	62,545.50
2999 - Operations Contingency	250,000.00	244,330.00	0.00	0.00	0.00	244,330.00
<b>ExpenseType: 20 - Materials &amp; Services Total:</b>	<b>3,227,325.00</b>	<b>3,261,405.00</b>	<b>452,701.21</b>	<b>1,696,289.85</b>	<b>2,552,634.46</b>	<b>708,770.54</b>
<b>ExpenseType: 40 - Insurance</b>						
4010 - Liability Insur Premiums	442,500.00	442,500.00	0.00	370,013.00	370,013.00	72,487.00
4030 - Property Insurance Premiums	97,500.00	97,500.00	0.00	96,860.00	96,860.00	640.00
4050 - Employee Bond Premiums	1,200.00	1,200.00	0.00	1,100.00	1,100.00	100.00
4110 - Workers' Compensation	133,000.00	133,000.00	0.00	125,298.00	125,298.00	7,702.00
4130 - Consulting/witness Fees	0.00	0.00	0.00	13,072.50	13,072.50	-13,072.50
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>675,700.00</b>	<b>675,700.00</b>	<b>0.00</b>	<b>606,343.50</b>	<b>606,343.50</b>	<b>69,356.50</b>
<b>ExpenseType: 90 - Operating Transfers Out</b>						
9010 - Tsfs Out - To Facil Imp Fund	100,000.00	100,000.00	0.00	0.00	0.00	100,000.00
9031 - Tsfs Out - To CFD Maint Fund	35,500.00	35,500.00	0.00	0.00	0.00	35,500.00
9050 - Tsfs Out - To Cap Impv Fund	3,514,410.00	4,478,973.00	0.00	1,536,959.00	1,536,959.00	2,942,014.00
<b>ExpenseType: 90 - Operating Transfers Out Total:</b>	<b>3,649,910.00</b>	<b>4,614,473.00</b>	<b>0.00</b>	<b>1,536,959.00</b>	<b>1,536,959.00</b>	<b>3,077,514.00</b>
<b>Function: 10 - General Government Total:</b>	<b>10,366,975.00</b>	<b>11,405,618.00</b>	<b>627,394.85</b>	<b>5,264,952.79</b>	<b>6,128,755.33</b>	<b>5,276,862.67</b>
<b>Function: 20 - Public Safety</b>						
<b>ExpenseType: 10 - Personnel</b>						
1030 - Hourly	33,600.00	33,600.00	2,639.25	15,663.00	15,663.00	17,937.00

GF Expenditures by Function

For Fiscal: 2019-2020 Period Ending: 12/31/2019

ExpenseObject	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
1120 - Retirement Benefits	2,520.00	2,520.00	197.95	1,174.76	1,174.76	1,345.24
1140 - Medi-tax 1.45%	487.00	487.00	38.27	227.10	227.10	259.90
<b>ExpenseType: 10 - Personnel Total:</b>	<b>36,607.00</b>	<b>36,607.00</b>	<b>2,875.47</b>	<b>17,064.86</b>	<b>17,064.86</b>	<b>19,542.14</b>
<b>ExpenseType: 20 - Materials &amp; Services</b>						
2010 - Communications	18,350.00	18,350.00	215.75	4,571.12	10,877.66	7,472.34
2030 - Equipment Maintenance	34,500.00	34,500.00	0.00	8,522.00	12,522.00	21,978.00
2040 - Copier Usage	500.00	500.00	0.00	160.92	160.92	339.08
2070 - Office Supplies	18,000.00	18,000.00	389.67	2,298.55	3,298.55	14,701.45
2090 - Memberships & Dues	200.00	200.00	0.00	670.00	670.00	-470.00
2110 - Operating Supplies	88,000.00	88,000.00	3,109.41	16,863.23	16,863.23	71,136.77
2150 - Training	6,800.00	6,800.00	0.00	1,519.12	1,519.12	5,280.88
2230 - Professional Services	161,060.00	161,060.00	10,628.72	69,293.49	146,261.88	14,798.12
2240 - Reimbursable Costs	0.00	0.00	74,606.54	74,606.54	74,606.54	-74,606.54
2270 - Travel, Conf. & Meetings	17,500.00	17,500.00	2,011.57	4,277.47	4,277.47	13,222.53
2290 - Auto Allowance	0.00	0.00	488.22	3,407.17	3,407.17	-3,407.17
2330 - Police Services	13,376,768.00	13,376,768.00	1,072,881.08	6,437,286.48	12,864,919.00	511,849.00
<b>ExpenseType: 20 - Materials &amp; Services Total:</b>	<b>13,721,678.00</b>	<b>13,721,678.00</b>	<b>1,164,330.96</b>	<b>6,623,476.09</b>	<b>13,139,383.54</b>	<b>582,294.46</b>
<b>Function: 20 - Public Safety Total:</b>	<b>13,758,285.00</b>	<b>13,758,285.00</b>	<b>1,167,206.43</b>	<b>6,640,540.95</b>	<b>13,156,448.40</b>	<b>601,836.60</b>
<b>Function: 40 - Community Development</b>						
<b>ExpenseType: 10 - Personnel</b>						
1010 - Salaries	2,257,257.00	2,257,257.00	153,536.40	979,359.53	979,359.53	1,277,897.47
1030 - Hourly	15,747.00	15,747.00	833.00	3,920.00	3,920.00	11,827.00
1050 - Overtime	32,500.00	32,500.00	1,566.06	8,612.13	8,612.13	23,887.87
1070 - Stipends	9,000.00	9,000.00	692.30	4,499.95	4,499.95	4,500.05
1100 - Benefits	352,800.00	352,800.00	27,987.87	152,216.67	152,216.67	200,583.33
1120 - Retirement Benefits	201,393.00	201,393.00	13,533.56	89,223.30	89,223.30	112,169.70
1140 - Medi-tax 1.45%	33,561.00	33,561.00	2,339.33	14,880.87	14,880.87	18,680.13
1200 - Outside Assistance	0.00	0.00	0.00	55,930.00	55,930.00	-55,930.00
<b>ExpenseType: 10 - Personnel Total:</b>	<b>2,902,258.00</b>	<b>2,902,258.00</b>	<b>200,488.52</b>	<b>1,308,642.45</b>	<b>1,308,642.45</b>	<b>1,593,615.55</b>
<b>ExpenseType: 20 - Materials &amp; Services</b>						
2010 - Communications	11,180.00	11,180.00	880.19	5,202.01	5,202.01	5,977.99
2030 - Equipment Maintenance	3,650.00	3,650.00	0.00	0.00	0.00	3,650.00
2040 - Copier Usage	6,500.00	6,500.00	0.00	2,642.62	2,642.62	3,857.38
2070 - Office Supplies	28,200.00	28,200.00	4,711.20	10,213.37	10,213.37	17,986.63
2090 - Memberships & Dues	8,800.00	8,800.00	674.99	2,049.99	2,049.99	6,750.01
2110 - Operating Supplies	143,000.00	143,000.00	49,476.82	92,105.85	113,105.85	29,894.15
2130 - Books & Subscriptions	31,200.00	31,200.00	1,100.00	15,915.23	15,915.23	15,284.77
2150 - Training	13,650.00	13,650.00	0.00	3,550.00	3,550.00	10,100.00
2230 - Professional Services	618,000.00	1,098,100.00	54,242.76	316,961.58	385,872.56	712,227.44
2240 - Reimbursable Costs	0.00	35,000.00	15,490.00	26,460.37	26,460.37	8,539.63
2250 - Advertising	3,200.00	3,200.00	0.00	0.00	0.00	3,200.00
2270 - Travel, Conf. & Meetings	20,800.00	20,800.00	188.45	2,925.46	2,925.46	17,874.54
2290 - Auto Allowance	19,000.00	19,000.00	981.34	6,989.09	6,989.09	12,010.91
2320 - City Attorney Allocation	385,000.00	385,000.00	-208,252.28	167,786.16	167,786.16	217,213.84
2340 - Parking Lot Leases	42,500.00	48,170.00	5,218.53	21,861.18	48,072.34	97.66
2600 - Marketing	41,050.00	41,050.00	68.16	14,528.14	14,528.14	26,521.86
<b>ExpenseType: 20 - Materials &amp; Services Total:</b>	<b>1,375,730.00</b>	<b>1,896,500.00</b>	<b>-75,219.84</b>	<b>689,191.05</b>	<b>805,313.19</b>	<b>1,091,186.81</b>
<b>Function: 40 - Community Development Total:</b>	<b>4,277,988.00</b>	<b>4,798,758.00</b>	<b>125,268.68</b>	<b>1,997,833.50</b>	<b>2,113,955.64</b>	<b>2,684,802.36</b>
<b>Function: 50 - Community Services</b>						
<b>ExpenseType: 10 - Personnel</b>						
1010 - Salaries	695,818.00	695,818.00	52,150.30	398,779.95	398,779.95	297,038.05
1030 - Hourly	115,925.00	115,925.00	10,350.31	63,922.80	63,922.80	52,002.20
1050 - Overtime	32,500.00	32,500.00	3,958.03	22,670.48	22,670.48	9,829.52
1100 - Benefits	138,000.00	138,000.00	9,439.16	63,534.48	63,534.48	74,465.52
1120 - Retirement Benefits	71,594.00	71,594.00	5,237.95	34,700.48	34,700.48	36,893.52
1140 - Medi-tax 1.45%	12,242.00	12,242.00	1,013.81	7,372.54	7,372.54	4,869.46
<b>ExpenseType: 10 - Personnel Total:</b>	<b>1,066,079.00</b>	<b>1,066,079.00</b>	<b>82,149.56</b>	<b>590,980.73</b>	<b>590,980.73</b>	<b>475,098.27</b>



GF Expenditures by Function

For Fiscal: 2019-2020 Period Ending: 12/31/2019

ExpenseObject	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
<b>ExpenseType: 20 - Materials &amp; Services</b>						
2010 - Communications	3,850.00	3,850.00	337.98	2,326.92	2,326.92	1,523.08
2030 - Equipment Maintenance	150.00	150.00	0.00	0.00	0.00	150.00
2040 - Copier Usage	1,500.00	1,500.00	0.00	872.26	872.26	627.74
2070 - Office Supplies	6,500.00	6,500.00	323.53	2,575.88	4,343.72	2,156.28
2090 - Memberships & Dues	2,950.00	2,950.00	0.00	1,015.00	1,015.00	1,935.00
2110 - Operating Supplies	95,000.00	95,000.00	10,297.41	39,182.93	83,356.10	11,643.90
2150 - Training	4,500.00	4,500.00	0.00	689.13	689.13	3,810.87
2170 - Postage	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00
2190 - Facil & Equip Lease/Rent	2,500.00	2,500.00	0.00	0.00	0.00	2,500.00
2210 - Utilities	722,000.00	722,000.00	64,380.89	356,266.30	660,200.00	61,800.00
2230 - Professional Services	259,500.00	259,500.00	23,053.67	122,666.83	142,616.83	116,883.17
2250 - Advertising	10,000.00	10,000.00	880.00	1,760.00	10,000.00	0.00
2270 - Travel, Conf. & Meetings	8,700.00	8,700.00	0.00	1,060.00	1,060.00	7,640.00
2290 - Auto Allowance	6,800.00	6,800.00	336.58	2,230.06	2,230.06	4,569.94
2410 - Community Activities	564,050.00	564,050.00	33,486.16	416,263.66	416,749.90	147,300.10
2430 - Recreation Programs	127,000.00	127,000.00	9,171.77	53,274.93	55,201.09	71,798.91
2450 - Landscape Maintenance	680,000.00	680,000.00	45,372.26	287,262.25	352,329.15	327,670.85
2470 - Tree Maintenance	670,000.00	670,000.00	49,419.00	284,227.76	670,000.00	0.00
2550 - Park Maintenance	1,085,000.00	1,119,400.00	131,284.58	445,336.74	656,635.92	462,764.08
<b>ExpenseType: 20 - Materials &amp; Services Total:</b>	<b>4,251,000.00</b>	<b>4,285,400.00</b>	<b>368,343.83</b>	<b>2,017,010.65</b>	<b>3,059,626.08</b>	<b>1,225,773.92</b>
<b>Function: 50 - Community Services Total:</b>	<b>5,317,079.00</b>	<b>5,351,479.00</b>	<b>450,493.39</b>	<b>2,607,991.38</b>	<b>3,650,606.81</b>	<b>1,700,872.19</b>
<b>Function: 60 - Public Works</b>						
<b>ExpenseType: 10 - Personnel</b>						
1010 - Salaries	1,509,016.00	1,509,016.00	118,208.28	747,804.66	747,804.66	761,211.34
1030 - Hourly	15,747.00	15,747.00	540.75	5,527.00	5,527.00	10,220.00
1050 - Overtime	6,500.00	6,500.00	0.00	9,340.09	9,340.09	-2,840.09
1100 - Benefits	214,800.00	214,800.00	14,820.79	91,591.31	91,591.31	123,208.69
1120 - Retirement Benefits	135,330.00	135,330.00	10,932.60	68,362.69	68,362.69	66,967.31
1140 - Medi-tax 1.45%	22,204.00	22,204.00	1,801.92	11,566.75	11,566.75	10,637.25
<b>ExpenseType: 10 - Personnel Total:</b>	<b>1,903,597.00</b>	<b>1,903,597.00</b>	<b>146,304.34</b>	<b>934,192.50</b>	<b>934,192.50</b>	<b>969,404.50</b>
<b>ExpenseType: 20 - Materials &amp; Services</b>						
2010 - Communications	9,830.00	9,830.00	737.35	4,710.71	4,710.71	5,119.29
2040 - Copier Usage	2,700.00	2,700.00	0.00	1,035.03	1,035.03	1,664.97
2070 - Office Supplies	16,100.00	16,100.00	790.44	3,092.73	3,092.73	13,007.27
2090 - Memberships & Dues	5,900.00	5,900.00	666.00	832.00	832.00	5,068.00
2110 - Operating Supplies	66,500.00	66,500.00	6,706.37	39,930.93	50,747.46	15,752.54
2130 - Books & Subscriptions	1,600.00	1,600.00	0.00	0.00	0.00	1,600.00
2150 - Training	9,100.00	9,100.00	0.00	105.00	105.00	8,995.00
2210 - Utilities	388,300.00	388,300.00	26,664.03	159,152.51	344,921.63	43,378.37
2230 - Professional Services	712,200.00	800,200.00	116,920.60	266,208.04	711,943.69	88,256.31
2240 - Reimbursable Costs	260,000.00	910,000.00	12,967.00	200,229.62	260,000.00	650,000.00
2270 - Travel, Conf. & Meetings	7,500.00	7,500.00	15.00	-103.52	-103.52	7,603.52
2290 - Auto Allowance	7,050.00	7,050.00	386.64	3,663.79	3,663.79	3,386.21
2320 - City Attorney Allocation	70,000.00	70,000.00	7,706.50	21,974.00	21,974.00	48,026.00
2350 - Street Maintenance	1,416,000.00	1,516,000.00	85,565.55	447,697.81	1,520,924.84	-4,924.84
2490 - Street Sweeping	259,000.00	259,000.00	19,232.70	100,853.85	225,500.00	33,500.00
2510 - Storm Drains	840,500.00	1,175,500.00	199,609.65	596,438.54	1,084,019.51	91,480.49
2530 - Safety Lighting	219,100.00	219,100.00	8,609.76	57,185.83	163,471.54	55,628.46
<b>ExpenseType: 20 - Materials &amp; Services Total:</b>	<b>4,291,380.00</b>	<b>5,464,380.00</b>	<b>486,577.59</b>	<b>1,903,006.87</b>	<b>4,396,838.41</b>	<b>1,067,541.59</b>
<b>Function: 60 - Public Works Total:</b>	<b>6,194,977.00</b>	<b>7,367,977.00</b>	<b>632,881.93</b>	<b>2,837,199.37</b>	<b>5,331,030.91</b>	<b>2,036,946.09</b>
<b>Fund: 01 - GENERAL Total:</b>	<b>39,915,304.00</b>	<b>42,682,117.00</b>	<b>3,003,245.28</b>	<b>19,348,517.99</b>	<b>30,380,797.09</b>	<b>12,301,319.91</b>
<b>Total Surplus (Deficit):</b>	<b>-39,915,304.00</b>	<b>-42,682,117.00</b>	<b>-3,003,245.28</b>	<b>-19,348,517.99</b>	<b>-30,380,797.09</b>	

**Fund Summary**

Fund	Original	Current	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget
	Total Budget	Total Budget				Remaining
01 - GENERAL	-39,915,304.00	-42,682,117.00	-3,003,245.28	-19,348,517.99	-30,380,797.09	-12,301,319.91
<b>Total Surplus (Deficit):</b>	<b>-39,915,304.00</b>	<b>-42,682,117.00</b>	<b>-3,003,245.28</b>	<b>-19,348,517.99</b>	<b>-30,380,797.09</b>	