



**CITY OF DANA POINT
DECEMBER 2020 QUARTERLY FINANCIAL REPORT
MANAGEMENT DISCUSSION**

**FY21
Q2**

SUMMARY – The City’s finances for the first six months of Fiscal Year 2020-2021 (“FY21”), which ended December 31, 2020, are tracking on the amended budget.

General Fund revenues are down \$2.5 million compared to the same period last year, mainly due to a decrease in Transient Occupancy Tax (-\$3.0 million), which was offset by increases in Property Taxes (+\$218,000), Sales and Use Taxes (+\$139,000), and Building Permits (+\$156,000).

Second quarter General Fund expenditures were \$1.8 million lower than the same quarter last year. The majority of this variance is due to FY20 transfers to the Capital Projects Fund for the Community Investment (\$1.4 million) and Doheny Village Improvements (\$98,000) reserves.

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

BUDGETED FUND BALANCE SUMMARY:

The table below details the computation of the General Fund’s amended FY21 budgeted ending fund balance, and includes adjustments to the budget approved by the City Council since it was adopted in June 2020.

Budgeted Fund Balance <i>(in millions)</i>	Amended Budget
Fund Balance, 7/1/20*	\$ 17.8
Budgeted Revenues	34.6
Budgeted Expenditures	(35.6)
Budgeted Operating Transfers In	0.0
Budgeted Operating Transfers Out	(2.5)
Budgeted Fund Balance, 6/30/21*	\$ 14.3

*Includes non-cash entry of \$0.5 million for investment mark-to-market at 6/30/20.

The Budgeted Fund Balance at June 30, 2021 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, the Investment Mark to Market per accounting guidelines, and the remaining balance is shown as unassigned.

The following table details the projected FY21 budgeted ending fund balance, detailed by reserve account:

Reserve Designation <i>(in millions)</i>	Amended Budget
Art in Public Places	\$ 0.3
Economic Stability	4.4
Extreme Event	3.6
Special Purpose*	4.8
Investment mark-to-mkt.	0.5
Unassigned	0.7
Total Reserves Projected @ 6/30/21	\$ 14.3

*Includes funds designated for an Unfunded Pension Liability (\$4mm); and to update the General Plan (\$799k).

REVENUES:

The FY21 General Fund revenue budget is \$34.6 million. Total General Fund revenue for Q2 is \$15.1 million, which is \$2.5 million less than the same period last fiscal year.

The City’s seven largest annual revenue sources typically account for over 90% of the General Fund budget. Those revenues, in order of magnitude, are 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 \$3.9 million collected through Q2, historically the highest grossing quarter each year, TOT receipts were \$3.2 million lower than the same period last year. This is attributed to cancellations by hotel guests and groups due to Governor Newsom-imposed COVID-19 restrictions. All but one Dana Point hotel has reopened following Newsom’s initial Stay-at-Home Order, and those that have been open have fared better than updated projections included in the amended budget. As of this writing, TOT projections for the balance of FY21 are very conservative given



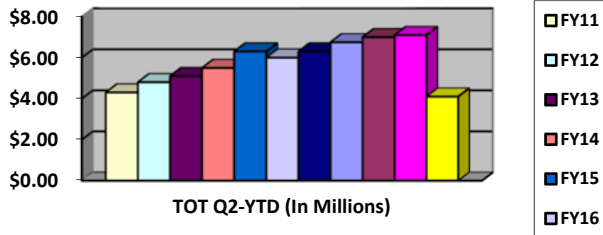
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the lack of operating guidelines from the Governor that are specific to hotel group gatherings.

the Governor’s Stay at Home Order.

Q2 TOT - YTD History



Property Tax – The City’s second largest revenue, with an amended FY21 budget of \$9.6 million, comes from Property Taxes. Year to date revenue is \$5.1 million, or \$218,000 more than last year, and at 53% of budget. Property Taxes are not received evenly throughout the year, with roughly 50% received in Q2, and 40% in Q4.

The FY21 impact of COVID-19 on sales tax revenue is expected to be roughly \$1 million, and is reflected in the amended budget. Sales and Use Tax revenue year-to-date amounted to \$1.9 million, which is \$139,000, or 6.7% lower than last fiscal year. At half way through FY21, this revenue stands at 38%, and is on target to hit the amended budget.

Property Transfer Tax revenue also increased \$113,000 compared to the previous fiscal year, mainly due to a large number of residential parcel ownership transfers in the Monarch Bay area.

In-Lieu Property Taxes – Currently the City’s fourth largest revenue, In-Lieu Property Taxes are budgeted at \$4.7 million for FY21. 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.

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).

As expected, no In-Lieu taxes have been received fiscal year-to-date. In Lieu Property Taxes are received in two payments, with roughly 49% received in late-January and the balance in May each year.

Dana Point’s five largest Sales Tax producing industry groups make up roughly 87% of this revenue source, and in current order of magnitude are: Hotels & Restaurants, State & County Use Tax Pools, Food & Drug, General Consumer Goods and Fuel & Service Stations.

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

In response to the economic impacts of COVID-19, the Governor allowed 90 day deferrals of many businesses tax filings, and also allowed small businesses to take advantage of a 12-month, interest-free, payment plan for sales taxes due. This had a negative impact on the City’s sales tax receipts, and will result in lost taxes from businesses that had collected sales taxes, deferred remittance to the State, and that are now unable to recover from the impact of

The FY21 Charges for Services budget is \$1.7 million, placing them as the fifth largest revenue. At half-way through the fiscal year, the City has collected \$1 million, which is 60% of the amended budget, and \$25,000 more than the same period last fiscal year.

Licenses & Permits – Most structural changes and new construction on private property require building permits. The State Constitution and Government Code place with the City the responsibility and authority to engage in certain regulatory activities in the interest of the community. Related fees are set by



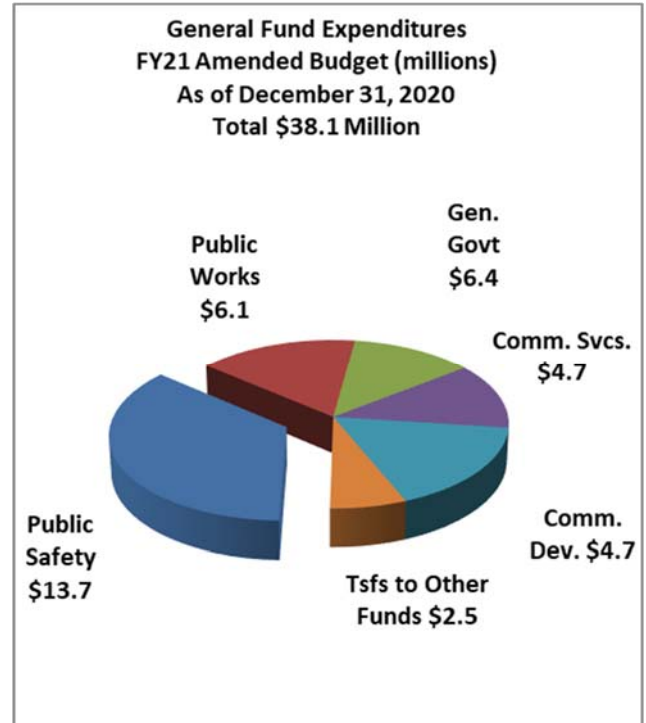
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Council resolution, and may not exceed the cost of the service.

The FY21 Licenses & Permits budget is \$1.6 million, of which \$1.1 million has been collected to date. Note that these revenues are for specific projects that are not recurring and thus are not necessarily a good predictor for future revenue. These revenues are tracking ahead of the amended budget, and are currently \$122,000 higher than the same period last fiscal year. 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 \$1.35 million. One-fourth of Franchise Fees are received in Q2 and again in Q3, and about one-half in Q4. As of Q2, the City collected \$315,000.



EXPENDITURES

The City’s FY21 General Fund amended expenditure budget is \$38.1 million, inclusive of \$2.5 million in transfers to other funds, and is committed to the following functional areas:

Expenditures (in millions)	FY21 Amended Budget	% of Total
Public Safety	\$ 13.7	36%
Public Works	6.1	16
Community Services & Parks	4.7	12
Community Development	4.8	13
General Government*	6.4	17
Transfers to Other Funds**	2.5	7
Total Budget	\$ 38.1	100%

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

**Transfers to the Other Funds includes a transfer to the Capital Improvement Fund (\$2.5M).

During Q2, General Fund expenditures were \$17.5 million (excluding transfers), which is \$1.8 million less than the previous fiscal year. The main reason for the decrease was a \$1.5 million transfer to the Capital Improvement Fund in the prior year.

Other Expenditures with notable variances from the prior year include:

Storm Drains – Costs decreased by \$372,000, due to more maintenance work fiscal year to date occurring in the prior fiscal year.

City Attorney – Costs to date totaled \$611,000, a decrease of \$277,000 compared to the same period last year. This decrease was mainly due to reduced activity associated with the prosecution of City Council directed code enforcement matters.

Professional Services – Costs to date totaled \$1.3 million, an increase of \$148,000 over the same period last fiscal year. This increase is primarily attributed to contract building inspections and plan review services in the building department.

Police Services – This is by far the largest cost incurred by the City, with the current amended budget at \$13.3 million. Costs to date totaled \$6.6



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million, an expected increase of \$193,000, or 3.0% over last year. As the City pays for one-twelfth of contracted Police Services each month, costs incurred are in line with the annual budget. Not reflected in the actual costs to date is an accumulating cost savings due to staff vacancies that are backfilled with less expensive overtime (there is no employee benefits burden on overtime hours) and use of non-patrol deputies. Those cost savings are credited to the City’s last bill of the fiscal year and absent changes to operating conditions could reach or possibly exceed \$1 million.

Capital Improvement Fund disbursements for July through December 2020 totaled \$699,000, up by \$150,000 when compared to the previous fiscal year due to timing of payments for annual Residential and Arterial Roadway repair projects. A total of \$8.4 million is budgeted in FY21 for capital projects, the majority of which relates to Residential Resurfacing (\$4.6 million) and the Residential Roadway Slurry Program (\$2.0 million). See a listing of projects, along with their budgets, actual expenditures, and encumbered (contracted) balances in Attachment E to this report.

Cash & Investments

The City’s Local Agency Investment Fund (LAIF) account ended the quarter with a balance of \$28.2 million. The T-Note portfolio balance was \$12.0 million at December 31, 2020, and consists of two \$3.2 million, one \$3.0 million and one \$2.6 million laddered investments maturing at one-year intervals over the next 5 years on October 31st.

Investment Portfolio At December 31, 2020	
Account	Amount
Cash	\$ 5,770,649
Petty Cash	5,200
LAIF	28,216,256
T-Notes	12,000,000
Total	\$ 45,992,105

ATTACHED FINANCIAL REPORTS:

1. General Fund Revenues – Budget vs. Actual for Period Ending 12/31/20
2. General Fund Expenditures – Budget vs. Actual for Period Ending 12/31/20
3. 12/31/20 Balance Sheets All Funds
4. CIP Projects – Budget vs. Actual for Period Ending 12/31/20
5. CIP Projects – Narrative Summary of Project Status
6. General Fund Expenditures by Function for Period Ending 12/31/20
7. FYTD Revenues, December 2020 vs 2019
8. FYTD Expenditures, December 2020 vs 2019



General Fund Revenues - Budget vs. Actual

Group Summary

For Fiscal: 2020-2021 Period Ending: 12/31/2020

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	9,410,000.00	9,565,000.00	3,248,244.65	5,108,247.76	5,108,247.76	4,456,752.24
6103 - Property Transfer Tax	475,000.00	675,000.00	92,334.73	569,665.93	569,665.93	105,334.07
6105 - Franchise Fees	1,350,000.00	1,350,000.00	0.00	315,001.11	315,001.11	1,034,998.89
6107 - Homeowners Property Tax Relie	50,000.00	50,000.00	6,613.67	6,613.67	6,613.67	43,386.33
6109 - Transient Occupancy Tax	12,800,000.00	6,900,000.00	255,377.76	3,940,495.52	3,940,495.52	2,959,504.48
6110 - Short Term Rental TOT	800,000.00	550,000.00	3,209.81	253,645.76	253,645.76	296,354.24
6111 - Sales & Use Tax	6,090,000.00	5,100,000.00	463,836.79	1,945,218.03	1,945,218.03	3,154,781.97
6113 - In-lieu Property Taxes	4,564,000.00	4,650,000.00	0.00	0.00	0.00	4,650,000.00
RevenueType: 10 - Taxes & Franchises Total:	35,539,000.00	28,840,000.00	4,069,617.41	12,138,887.78	12,138,887.78	16,701,112.22
RevenueType: 20 - Licenses & Permits						
6201 - Site Development Permit	41,000.00	55,000.00	4,265.00	47,729.00	47,729.00	7,271.00
6203 - Coastal Development Permit	30,000.00	50,000.00	16,428.00	69,824.00	69,824.00	-19,824.00
6205 - Conditional Use Permit	8,200.00	20,000.00	0.00	5,595.00	5,595.00	14,405.00
6207 - Other Planning Permits	15,250.00	15,250.00	1,689.00	7,828.00	7,828.00	7,422.00
6209 - Building Permits	800,000.00	860,000.00	55,576.88	659,558.21	659,558.21	200,441.79
6211 - Plumbing Permits	27,250.00	70,000.00	2,924.00	70,087.20	70,087.20	-87.20
6215 - Electrical Permits	51,500.00	80,000.00	9,109.20	66,027.50	66,027.50	13,972.50
6217 - Mechanical Permits	21,500.00	21,500.00	1,173.00	16,966.20	16,966.20	4,533.80
6218 - Short Term Rental Permits	20,000.00	20,000.00	1,500.00	4,800.00	4,800.00	15,200.00
6219 - Other Building Permits	500.00	500.00	0.00	475.42	475.42	24.58
6221 - Transportation Permits	1,600.00	1,600.00	0.00	0.00	0.00	1,600.00
6223 - Encroachment Permits	35,000.00	40,000.00	5,318.00	23,264.75	23,264.75	16,735.25
6225 - Grading Permit Plan Check	247,500.00	350,000.00	9,279.48	125,128.46	125,128.46	224,871.54
6226 - Licenses & Permits	12,000.00	8,000.00	0.00	667.08	667.08	7,332.92
6227 - Other Engineering Permits	7,000.00	25,000.00	4,550.00	40,193.60	40,193.60	-15,193.60
RevenueType: 20 - Licenses & Permits Total:	1,318,300.00	1,616,850.00	111,812.56	1,138,144.42	1,138,144.42	478,705.58
RevenueType: 30 - Fines & Forfeitures						
6301 - Vehicle Code Fines	225,000.00	225,000.00	6,197.89	118,340.18	118,340.18	106,659.82
6303 - Penalties, Int. & Restitution	120,000.00	120,000.00	101,778.45	154,595.21	154,595.21	-34,595.21
RevenueType: 30 - Fines & Forfeitures Total:	345,000.00	345,000.00	107,976.34	272,935.39	272,935.39	72,064.61
RevenueType: 40 - Use Of Money & Property						
6401 - Rental Of Property	60,000.00	60,000.00	2,933.35	21,391.21	21,391.21	38,608.79
6403 - Investment Income	350,000.00	575,000.00	0.00	135,757.91	135,757.91	439,242.09
6405 - City Plaza Rental Revenue	22,800.00	22,800.00	1,900.00	13,300.00	13,300.00	9,500.00
RevenueType: 40 - Use Of Money & Property Total:	432,800.00	657,800.00	4,833.35	170,449.12	170,449.12	487,350.88
RevenueType: 50 - Intergovernmental						
6505 - Motor Vehicle In-lieu	15,000.00	25,000.00	0.00	0.00	0.00	25,000.00
6514 - Waste Disposal Agreement Allocation	54,000.00	90,000.00	0.00	0.00	0.00	90,000.00
6515 - Nuclear Power Program	195,000.00	217,900.00	0.00	217,924.00	217,924.00	-24.00
6521 - Intergovernmental Cost Reimb	65,000.00	811,000.00	75.00	75.00	75.00	810,925.00
6523 - State Grants	0.00	150,000.00	0.00	53,426.00	53,426.00	96,574.00
RevenueType: 50 - Intergovernmental Total:	329,000.00	1,293,900.00	75.00	271,425.00	271,425.00	1,022,475.00
RevenueType: 60 - Charges For Services						
6607 - Planning Comm. Determin.	1,000.00	500.00	0.00	0.00	0.00	500.00
6609 - Variance Minor Amendment	2,500.00	5,000.00	0.00	6,618.00	6,618.00	-1,618.00
6611 - Tentative Tract Map	0.00	2,500.00	0.00	0.00	0.00	2,500.00
6613 - Tentative Parcel Map	0.00	5,000.00	6,041.00	10,655.00	10,655.00	-5,655.00
6621 - Concept Approval	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00
6623 - Planning Plan Check Fee	85,000.00	85,000.00	10,715.25	73,046.53	73,046.53	11,953.47
6625 - Site Inspection Fee	1,500.00	1,000.00	0.00	0.00	0.00	1,000.00

General Fund Revenues - Budget vs. Actual

For Fiscal: 2020-2021 Period Ending: 12/31/2020

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	207.00	11,705.98	11,705.98	-2,705.98
6631 - Building Plan Check Fee	500,000.00	650,000.00	32,381.91	333,654.09	333,654.09	316,345.91
6633 - Permit Issuance Fee	70,000.00	60,000.00	3,155.00	29,880.00	29,880.00	30,120.00
6635 - Other Building Fees	0.00	0.00	0.00	42.00	42.00	-42.00
6639 - Addressing Fee	2,000.00	4,000.00	890.00	4,552.00	4,552.00	-552.00
6641 - Grading Inspection	75,000.00	300,000.00	5,431.50	209,768.94	209,768.94	90,231.06
6655 - Other Engineering Fees	75,000.00	110,000.00	4,869.53	70,112.88	70,112.88	39,887.12
6659 - Solid Waste Exemption Fee	2,000.00	2,000.00	464.00	1,333.00	1,333.00	667.00
6682 - Lantern District Impact Fees	250,000.00	0.00	0.00	0.00	0.00	0.00
6683 - Art In Public Places Fees	0.00	0.00	0.00	22,730.32	22,730.32	-22,730.32
6685 - Reimbursed Expenses	140,000.00	50,000.00	6,575.00	55,260.58	55,260.58	-5,260.58
6687 - Legal Reimbursements - Development	10,000.00	20,000.00	0.00	2,236.50	2,236.50	17,763.50
6688 - Legal Reimbursements - Other	25,000.00	55,000.00	0.00	16,784.28	16,784.28	38,215.72
6689 - Police Services Reimbursements	137,812.00	24,999.00	0.00	0.00	0.00	24,999.00
6691 - Recreation Classes	170,000.00	90,000.00	1,864.20	10,759.32	10,759.32	79,240.68
6692 - Planning Reimbursements	30,000.00	201,337.00	68,684.91	174,271.69	174,271.69	27,065.31
6693 - Activities & Trips	15,000.00	15,000.00	-400.00	-1,350.40	-1,350.40	16,350.40
6694 - Staff Time Reimbursements	50,000.00	20,000.00	0.00	13,802.00	13,802.00	6,198.00
6697 - Photocopies	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00
6699 - Other P/b/e	28,750.00	20,000.00	1,792.70	15,334.66	15,334.66	4,665.34
RevenueType: 60 - Charges For Services Total:	1,681,562.00	1,732,336.00	142,672.00	1,061,197.37	1,061,197.37	671,138.63
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	60,000.00	30,000.00	1,761.72	9,114.38	9,114.38	20,885.62
6704 - Gain/Loss on Asset Sale	2,000.00	0.00	0.00	0.00	0.00	0.00
6707 - User Fee Income Solid Waste	55,000.00	55,000.00	0.00	16,457.87	16,457.87	38,542.13
RevenueType: 70 - Other Total:	118,000.00	86,000.00	1,761.72	25,572.25	25,572.25	60,427.75
RevenueType: 90 - Transfers						
6903 - Tsfs In - Fr Gas Tax Fund	589,857.00	0.00	0.00	0.00	0.00	0.00
RevenueType: 90 - Transfers Total:	589,857.00	0.00	0.00	0.00	0.00	0.00
Fund: 01 - GENERAL Total:	40,353,519.00	34,571,886.00	4,438,748.38	15,078,611.33	15,078,611.33	19,493,274.67
Total Surplus (Deficit):	40,353,519.00	34,571,886.00	4,438,748.38	15,078,611.33	15,078,611.33	

Fund Summary

Fund	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
01 - GENERAL	40,353,519.00	34,571,886.00	4,438,748.38	15,078,611.33	15,078,611.33	19,493,274.67
Total Surplus (Deficit):	40,353,519.00	34,571,886.00	4,438,748.38	15,078,611.33	15,078,611.33	



City of Dana Point, CA

General Fund Expenditures - Budget vs. Actual

Group Summary

For Fiscal: 2020-2021 Period Ending: 12/31/2020

ExpenseObject	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
Fund: 01 - GENERAL						
ExpenseType: 10 - Personnel						
1010 - Salaries	6,522,334.00	6,361,372.00	663,578.24	3,101,043.33	3,101,043.33	3,260,328.67
1030 - Hourly	238,624.00	243,724.00	24,633.23	120,842.22	120,842.22	122,881.78
1050 - Overtime	85,000.00	92,000.00	6,244.72	40,513.77	40,513.77	51,486.23
1070 - Stipends	9,000.00	9,000.00	1,038.45	4,846.10	4,846.10	4,153.90
1100 - Benefits	1,017,516.00	1,017,516.00	74,919.67	444,304.39	444,304.39	573,211.61
1120 - Retirement Benefits	1,010,547.00	1,035,031.00	66,253.65	696,247.16	696,247.16	338,783.84
1140 - Medi-tax 1.45%	99,397.00	97,478.00	9,813.38	48,832.44	48,832.44	48,645.56
1199 - Organizational Review Savings	0.00	-525,000.00	0.00	0.00	0.00	-525,000.00
1200 - Outside Assistance	0.00	0.00	1,625.00	3,906.25	3,906.25	-3,906.25
ExpenseType: 10 - Personnel Total:	8,982,418.00	8,331,121.00	848,106.34	4,460,535.66	4,460,535.66	3,870,585.34
ExpenseType: 20 - Materials & Services						
2010 - Communications	126,310.00	122,660.00	11,036.39	55,519.09	99,671.22	22,988.78
2030 - Equipment Maintenance	469,300.00	443,800.00	32,929.33	203,901.85	398,214.02	45,585.98
2040 - Copier Usage	17,400.00	15,400.00	0.00	2,554.48	2,554.48	12,845.52
2050 - Vehicle Maintenance	94,500.00	94,500.00	6,781.45	30,134.73	62,004.83	32,495.17
2070 - Office Supplies	100,350.00	92,950.00	2,399.47	16,744.61	38,481.03	54,468.97
2090 - Memberships & Dues	67,975.00	65,175.00	10,024.60	29,626.31	29,626.31	35,548.69
2110 - Operating Supplies	503,700.00	520,700.00	35,032.48	233,800.50	358,133.13	162,566.87
2130 - Books & Subscriptions	28,150.00	27,750.00	5,111.48	11,248.05	16,894.76	10,855.24
2150 - Training	65,550.00	45,650.00	100.00	11,868.97	11,868.97	33,781.03
2170 - Postage	19,000.00	19,000.00	18.24	874.40	18,000.00	1,000.00
2190 - Facil & Equip Lease/Rent	141,800.00	115,800.00	5,581.46	36,936.31	104,300.00	11,500.00
2210 - Utilities	1,290,800.00	1,286,300.00	78,034.16	573,412.20	1,201,009.78	85,290.22
2230 - Professional Services	2,437,900.00	2,880,019.00	289,379.69	1,306,659.00	2,614,794.97	265,224.03
2240 - Reimbursable Costs	185,000.00	617,867.00	90,199.30	289,049.50	329,929.87	287,937.13
2250 - Advertising	41,550.00	32,200.00	1,842.00	16,317.56	32,128.00	72.00
2270 - Travel, Conf. & Meetings	113,000.00	104,700.00	905.41	8,243.38	8,243.38	96,456.62
2290 - Auto Allowance	62,900.00	62,050.00	6,713.06	29,461.45	29,461.45	32,588.55
2310 - City Attorney	949,000.00	949,000.00	79,719.03	610,749.67	610,749.67	338,250.33
2320 - City Attorney Allocation	0.00	0.00	0.00	0.00	0.00	0.00
2330 - Police Services	14,045,021.00	13,318,709.00	1,102,814.08	6,630,685.33	13,266,205.32	52,503.68
2340 - Parking Lot Leases	45,000.00	50,000.00	3,911.69	23,714.80	45,520.42	4,479.58
2350 - Street Maintenance	1,451,000.00	1,258,000.00	140,164.25	317,509.39	1,180,095.21	77,904.79
2410 - Community Activities	575,050.00	507,550.00	-362.30	317,137.63	323,763.66	183,786.34
2430 - Recreation Programs	127,000.00	77,500.00	6,626.52	43,098.60	48,098.60	29,401.40
2450 - Landscape Maintenance	695,000.00	575,000.00	39,437.88	237,959.64	553,027.50	21,972.50
2470 - Tree Maintenance	670,000.00	590,000.00	65,258.00	263,658.00	589,804.00	196.00
2490 - Street Sweeping	267,000.00	241,500.00	18,300.00	92,370.00	220,100.00	21,400.00
2510 - Storm Drains	854,500.00	839,500.00	168,561.97	224,771.32	786,651.44	52,848.56
2530 - Safety Lighting	225,200.00	173,200.00	3,381.69	61,735.56	165,491.77	7,708.23
2550 - Park Maintenance	1,085,000.00	905,000.00	83,614.31	406,000.96	872,173.87	32,826.13
2590 - Data Technology	230,175.00	259,685.00	21,933.20	94,259.03	183,457.66	76,227.34
2600 - Marketing	113,850.00	82,850.00	10,163.54	21,723.29	21,723.29	61,126.71
2999 - Operations Contingency	250,000.00	150,000.00	86,740.00	86,740.00	86,740.00	63,260.00
ExpenseType: 20 - Materials & Services Total:	27,347,981.00	26,524,015.00	2,406,352.38	12,288,465.61	24,308,918.61	2,215,096.39
ExpenseType: 40 - Insurance						
4010 - Liability Insur Premiums	467,500.00	484,243.00	81.00	482,729.24	482,729.24	1,513.76
4030 - Property Insurance Premiums	100,000.00	122,684.00	0.00	127,026.00	127,026.00	-4,342.00
4050 - Employee Bond Premiums	1,200.00	1,200.00	0.00	1,155.00	1,155.00	45.00
4110 - Workers' Compensation	120,000.00	144,410.00	0.00	144,410.00	144,410.00	0.00

General Fund Expenditures - Budget vs. Actual

For Fiscal: 2020-2021 Period Ending: 12/31/2020

ExpenseObject	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
4210 - Unemployment Benefits	1,500.00	1,500.00	0.00	0.00	0.00	1,500.00
ExpenseType: 40 - Insurance Total:	690,200.00	754,037.00	81.00	755,320.24	755,320.24	-1,283.24
ExpenseType: 90 - Operating Transfers Out						
9010 - Tsfs Out - To Facil Imp Fund	100,000.00	0.00	0.00	0.00	0.00	0.00
9031 - Tsfs Out - To CFD Maint Fund	36,000.00	0.00	0.00	0.00	0.00	0.00
9050 - Tsfs Out - To Cap Impv Fund	3,082,552.00	2,492,695.00	0.00	0.00	0.00	2,492,695.00
ExpenseType: 90 - Operating Transfers Out Total:	3,218,552.00	2,492,695.00	0.00	0.00	0.00	2,492,695.00
Fund: 01 - GENERAL Total:	40,239,151.00	38,101,868.00	3,254,539.72	17,504,321.51	29,524,774.51	8,577,093.49
Total Surplus (Deficit):	-40,239,151.00	-38,101,868.00	-3,254,539.72	-17,504,321.51	-29,524,774.51	

Fund Summary

Fund	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
01 - GENERAL	-40,239,151.00	-38,101,868.00	-3,254,539.72	-17,504,321.51	-29,524,774.51	-8,577,093.49
Total Surplus (Deficit):	-40,239,151.00	-38,101,868.00	-3,254,539.72	-17,504,321.51	-29,524,774.51	



City of Dana Point, CA

BALANCE SHEET

Account Summary

As Of 12/31/2020

Account	Name	Balance
Fund: 01 - GENERAL		
Assets		
01-1011	Claim on Cash	14,990,560.08
01-1020	Petty Cash	5,200.00
01-1050	Taxes Receivable - Current	260,771.80
01-1200	Accounts Receivable	79,626.31
01-1250	Advance Deposits	800.00
01-1450	Prepaid Items	-2,439.00
01-1500	Investments - Adjust To Fmv	532,807.00
01-1530	Prem/disc - U.s. Gov't Secur	-150,817.70
	Total Assets:	15,716,508.49
		<u>15,716,508.49</u>
Liability		
01-2020	Accounts Payable	188,747.68
01-2080	Due To Other Agencies	111.56
01-2151	Tenant Security Deposits	1,900.00
01-2391	Deferred Inflow of Resources	79,626.31
	Total Liability:	270,385.55
Equity		
01-2470	Fund Balance Desig. for Art in Public Places	341,938.20
01-2500	Investments - Adjust To Fmv	532,807.00
01-2550	Fund Balance Desig. for Special Purpose	4,799,000.00
01-2560	Economic Stability Reserve	4,374,003.00
01-2570	Extreme Event Reserve	3,578,730.00
01-9920	Fund Balance - Undesignated	4,245,320.40
01-9990	Suspense	34.52
	Total Beginning Equity:	17,871,833.12
Total Revenue		15,078,611.33
Total Expense		17,504,321.51
Revenues Over/Under Expenses		-2,425,710.18
	Total Equity and Current Surplus (Deficit):	15,446,122.94
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>15,716,508.49</u>

BALANCE SHEET

As Of 12/31/2020

Account	Name	Balance	
Fund: 02 - GASOLINE TAX			
Assets			
02-1011	Claim on Cash	1,384,246.78	
02-1500	Investments - Adjust To Fmv	32,231.00	
	Total Assets:	1,416,477.78	<u>1,416,477.78</u>
Liability			
	Total Liability:	0.00	
Equity			
02-2500	Investments - Adjust To Fmv	32,231.00	
02-9920	Fund Balance	976,149.49	
	Total Beginning Equity:	1,008,380.49	
Total Revenue		408,097.29	
Total Expense		0.00	
Revenues Over/Under Expenses		408,097.29	
	Total Equity and Current Surplus (Deficit):	1,416,477.78	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>1,416,477.78</u>

BALANCE SHEET

As Of 12/31/2020

Account	Name	Balance
Fund: 04 - MEASURE M FUND		
Assets		
04-1011	Claim on Cash	1,151,477.17
04-1500	Investments - Adjust To Fmv	22,802.00
	Total Assets:	1,174,279.17
		<u>1,174,279.17</u>
Liability		
	Total Liability:	0.00
Equity		
04-2480	Fund Balance Restricted for SMP	134,265.00
04-2500	Investments - Adjust To Fmv	22,802.00
04-9920	Fund Balance	792,182.38
	Total Beginning Equity:	949,249.38
Total Revenue		225,029.79
Total Expense		0.00
Revenues Over/Under Expenses		225,029.79
	Total Equity and Current Surplus (Deficit):	1,174,279.17
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>1,174,279.17</u>

BALANCE SHEET

As Of 12/31/2020

Account	Name	Balance	
Fund: 05 - AB2766 - CLEAN AIR ACT			
Assets			
05-1011	Claim on Cash	573,555.27	
05-1500	Investments - Adjust To Fmv	26,683.00	
	Total Assets:	600,238.27	<u>600,238.27</u>
Liability			
	Total Liability:	0.00	
Equity			
05-2500	Investments - Adjust To Fmv	26,683.00	
05-9920	Fund Balance	562,478.93	
	Total Beginning Equity:	589,161.93	
Total Revenue		11,076.34	
Total Expense		0.00	
Revenues Over/Under Expenses		11,076.34	
	Total Equity and Current Surplus (Deficit):	600,238.27	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>600,238.27</u>

BALANCE SHEET

As Of 12/31/2020

Account	Name	Balance
Fund: 06 - COASTAL TRANSIT		
Assets		
06-1011	Claim on Cash	382,188.18
06-1200	Accounts Receivable	368,895.14
06-1500	Investments - Adjust To Fmv	22,660.00
	Total Assets:	773,743.32
		<u><u>773,743.32</u></u>
Liability		
06-2391	Deferred Inflow of Resources	368,895.14
	Total Liability:	368,895.14
Equity		
06-2500	Investments - Adjust To Fmv	22,660.00
06-9920	Fund Balance	382,188.18
	Total Beginning Equity:	404,848.18
Total Revenue		0.00
Total Expense		0.00
Revenues Over/Under Expenses		0.00
	Total Equity and Current Surplus (Deficit):	404,848.18
	Total Liabilities, Equity and Current Surplus (Deficit):	<u><u>773,743.32</u></u>

BALANCE SHEET

As Of 12/31/2020

Account	Name	Balance
Fund: 07 - TBID		
Assets		
07-1011	Claim on Cash	484,966.09
07-1200	Accounts Receivable	35,115.00
07-1500	Investments - Adjust To Fmv	36,545.00
	Total Assets:	556,626.09
		<u>556,626.09</u>
Liability		
	Total Liability:	0.00
Equity		
07-2480	TBID '89 Act Fund Bal Reserve	486,184.09
07-2500	Investments - Adjust To Fmv	36,545.00
	Total Beginning Equity:	522,729.09
Total Revenue		476,117.00
Total Expense		442,220.00
Revenues Over/Under Expenses		33,897.00
	Total Equity and Current Surplus (Deficit):	556,626.09
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>556,626.09</u>

BALANCE SHEET

As Of 12/31/2020

Account	Name	Balance
Fund: 08 - ROAD MAINTENANCE AND REHAB		
Assets		
08-1011	Claim on Cash	839,917.88
08-1500	Investments - Adjust To Fmv	42,256.00
	Total Assets:	882,173.88
		<u><u>882,173.88</u></u>
Liability		
	Total Liability:	0.00
Equity		
08-2500	Investments - Adjust To Fmv	42,256.00
08-9920	Fund Balance	635,829.74
	Total Beginning Equity:	678,085.74
Total Revenue		206,764.64
Total Expense		2,676.50
Revenues Over/Under Expenses		204,088.14
	Total Equity and Current Surplus (Deficit):	882,173.88
	Total Liabilities, Equity and Current Surplus (Deficit):	<u><u>882,173.88</u></u>

BALANCE SHEET

As Of 12/31/2020

Account	Name	Balance
Fund: 09 - HEADLANDS HABITAT (ESHA)		
Assets		
09-1011	Claim on Cash	293,967.62
09-1391	Beneficial Interest Receivable	444,592.00
09-1500	Investments - Adjust To Fmv	14,804.00
	Total Assets:	753,363.62
		<u>753,363.62</u>
Liability		
09-2391	Deferred Inflow of Resources	444,592.00
	Total Liability:	444,592.00
Equity		
09-2500	Investments - Adjust To Fmv	14,804.00
09-9920	Fund Balance	298,617.62
	Total Beginning Equity:	313,421.62
Total Revenue		0.00
Total Expense		4,650.00
Revenues Over/Under Expenses		-4,650.00
	Total Equity and Current Surplus (Deficit):	308,771.62
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>753,363.62</u>

BALANCE SHEET

As Of 12/31/2020

Account	Name	Balance
Fund: 11 - CAPITAL IMPROVEMENTS		
Assets		
11-1011	Claim on Cash	8,475,039.16
Total Assets:		8,475,039.16
		<u>8,475,039.16</u>
Liability		
Total Liability:		0.00
Equity		
11-2440	Fund Bal Reserved for Doheny Village Impv	825,631.67
11-2580	Community Investment Reserve	4,037,315.00
11-9920	Fund Balance - Undesignated	4,308,251.13
Total Beginning Equity:		9,171,197.80
Total Revenue		2,676.50
Total Expense		698,835.14
Revenues Over/Under Expenses		<u>-696,158.64</u>
Total Equity and Current Surplus (Deficit):		8,475,039.16
Total Liabilities, Equity and Current Surplus (Deficit):		<u>8,475,039.16</u>

BALANCE SHEET

As Of 12/31/2020

Account	Name	Balance
Fund: 12 - FACILITIES IMPROVEMENT FUND		
Assets		
12-1011	Claim on Cash	2,974,143.89
	Total Assets:	<u>2,974,143.89</u>
Liability		
	Total Liability:	<u>0.00</u>
Equity		
12-2480	Fund Balance Restricted for PEG Fees	245,456.81
12-9920	Fund Balance	2,923,155.30
	Total Beginning Equity:	<u>3,168,612.11</u>
Total Revenue		34,844.15
Total Expense		<u>229,312.37</u>
Revenues Over/Under Expenses		-194,468.22
	Total Equity and Current Surplus (Deficit):	2,974,143.89
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>2,974,143.89</u>

BALANCE SHEET

As Of 12/31/2020

Account	Name	Balance
Fund: 21 - PARK DEVELOPMENT		
Assets		
21-1011	Claim on Cash	70,402.19
21-1500	Investments - Adjust To Fmv	3,531.00
	Total Assets:	73,933.19
		<u><u>73,933.19</u></u>
Liability		
	Total Liability:	0.00
Equity		
21-2500	Investments - Adjust To Fmv	3,531.00
21-9920	Fund Balance	70,402.19
	Total Beginning Equity:	73,933.19
Total Revenue		0.00
Total Expense		0.00
Revenues Over/Under Expenses		0.00
	Total Equity and Current Surplus (Deficit):	73,933.19
	Total Liabilities, Equity and Current Surplus (Deficit):	<u><u>73,933.19</u></u>

BALANCE SHEET

As Of 12/31/2020

Account	Name	Balance
Fund: 25 - SUPP LAW ENFORCEMENT SERVICES		
Assets		
25-1011	Claim on Cash	140,926.20
25-1500	Investments - Adjust To Fmv	3,179.00
	Total Assets:	144,105.20
		<u><u>144,105.20</u></u>
Liability		
	Total Liability:	0.00
Equity		
25-2500	Investments - Adjust To Fmv	3,179.00
25-9920	Fund Balance	61,677.80
	Total Beginning Equity:	64,856.80
Total Revenue		132,847.16
Total Expense		53,598.76
Revenues Over/Under Expenses		79,248.40
	Total Equity and Current Surplus (Deficit):	144,105.20
	Total Liabilities, Equity and Current Surplus (Deficit):	<u><u>144,105.20</u></u>

BALANCE SHEET

As Of 12/31/2020

Account	Name	Balance
Fund: 27 - CFD 2006-1 MAINTENANCE		
Assets		
27-1011	Claim on Cash	597,879.94
27-1500	Investments - Adjust To Fmv	26,074.00
	Total Assets:	623,953.94
		<u><u>623,953.94</u></u>
Liability		
	Total Liability:	0.00
Equity		
27-2480	Funicular Replacement Reserve	31,000.00
27-2500	Investments - Adjust To Fmv	26,074.00
27-9920	Fund Balance	451,830.12
	Total Beginning Equity:	508,904.12
Total Revenue		197,336.64
Total Expense		82,286.82
Revenues Over/Under Expenses		115,049.82
	Total Equity and Current Surplus (Deficit):	623,953.94
	Total Liabilities, Equity and Current Surplus (Deficit):	<u><u>623,953.94</u></u>

BALANCE SHEET

As Of 12/31/2020

Account	Name	Balance
Fund: 31 - AGENCY TRUST		
Assets		
31-1011	Claim on Cash	11,720,910.70
Total Assets:		11,720,910.70
		<u>11,720,910.70</u>
Liability		
31-2150	CD 3rd Party Rev & Staff Time (refu	232,277.64
31-2210	Deposits - San Joaquin Hills TCA	69,931.30
31-2220	Deposits - Carits	54,356.88
31-2240	Deposits - Smip	3,135.84
31-2270	Deposits - Green Bldg Prog	1,068.00
31-2300	Trust Deposits	584,663.43
31-2320	Other Comm Dev Deposits	1,575,137.31
31-2330	Other Gen Gov't Deposits	710,380.29
31-2380	Affordable Housing Program	546,771.55
31-2390	Building Permit Eng Deposits	167,808.34
31-2410	PW Refundable Cash Bonds	7,774,564.92
31-2490	Deposits - ADA (CAsp Certification and Train	815.20
Total Liability:		11,720,910.70
Total Equity and Current Surplus (Deficit):		0.00
Total Liabilities, Equity and Current Surplus (Deficit):		<u>11,720,910.70</u>

BALANCE SHEET

As Of 12/31/2020

Account	Name	Balance
Fund: 33 - CFD 2013 BONDHOLDER FUND		
Assets		
33-1011	Claim on Cash	1,906,723.66
33-1650	Reserve 2014-1 (48480903)	2,683,884.60
33-1670	Bond Payment 2014-1 (48480901)	99,636.19
33-1690	Special Tax 2014-1 (48480900)	3,120,438.06
	Total Assets:	7,810,682.51
		<u>7,810,682.51</u>
Liability		
33-2090	Due to Bondholders	7,810,682.51
	Total Liability:	7,810,682.51
Total Revenue		0.00
Total Expense		0.00
Revenues Over/Under Expenses		0.00
	Total Equity and Current Surplus (Deficit):	0.00
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>7,810,682.51</u>



City of Dana Point, CA

CIP Projects - Budget vs. Actual Group Summary

For Fiscal: 2020-2021 Period Ending: 12/31/2020

CIP	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
Fund: 11 - CAPITAL IMPROVEMENTS						
1291 - Capo Beach Connectivity Study Enhancements Proj	0.00	61,928.00	0.00	4,132.25	14,328.95	47,599.05
1309 - FY19 Annual Residential Resurfacing	0.00	278,895.00	0.00	0.00	262,642.16	16,252.84
1317 - Residential Resurfacing FY20	0.00	2,638,704.00	691.25	2,676.50	2,638,704.53	-0.53
1318 - Residential Resurfacing FY21	1,965,000.00	1,965,000.00	0.00	0.00	33,000.00	1,932,000.00
1319 - Arterial Roadway Slurry Program FY20	0.00	372,140.00	0.00	265,651.79	350,580.75	21,559.25
1320 - Arterial Roadway Slurry Program FY21	500,000.00	500,000.00	0.00	0.00	0.00	500,000.00
1321 - Residential Roadway Slurry Program FY20	0.00	644,073.00	0.00	379,514.83	631,598.04	12,474.96
1322 - Residential Roadway Slurry Program FY21	1,325,000.00	1,325,000.00	0.00	0.00	60,000.00	1,265,000.00
1323 - Stonehill Bridge Deck Treatment	0.00	90,576.00	0.00	2,441.20	69,132.20	21,443.80
1324 - Citywide Storm Drain Repairs	200,000.00	200,000.00	0.00	21,215.52	45,102.75	154,897.25
1325 - Water Quality/Diversion Repairs & Mntce.	50,000.00	50,000.00	0.00	0.00	0.00	50,000.00
1326 - Sidewalk/Concrete Repairs & ADA	100,000.00	100,000.00	0.00	0.00	0.00	100,000.00
1327 - Traffic Safety Repairs & Improvements	100,000.00	100,000.00	12,093.05	23,203.05	81,715.30	18,284.70
1328 - City Parking Lot Repairs/Slurry	50,000.00	50,000.00	0.00	0.00	0.00	50,000.00
Fund: 11 - CAPITAL IMPROVEMENTS Total:	4,290,000.00	8,376,316.00	12,784.30	698,835.14	4,186,804.68	4,189,511.32
Total Surplus (Deficit):	-4,290,000.00	-8,376,316.00	-12,784.30	-698,835.14	-4,186,804.68	

Fund Summary

Fund	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
11 - CAPITAL IMPROVEMENTS	-4,290,000.00	-8,376,316.00	-12,784.30	-698,835.14	-4,186,804.68	-4,189,511.32
Total Surplus (Deficit):	-4,290,000.00	-8,376,316.00	-12,784.30	-698,835.14	-4,186,804.68	

FY21 Summary of Capital Improvement Project Statuses
As of December 30, 2020

Project No.	Project Name	FY21 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.	61,928.00	10,617.50	14,328.95	47,599.05
1309	FY19 Annual Residential Resurfacing (#1309) Summary: The Notice of Completion for this project was approved by City Council on May 19, 2020. Project close out items being completed with final retention payment anticipated in early 2021.	278,895.00	2,496,525.00	262,642.16	16,252.84
1317	Residential Resurfacing FY20 (#1317) Summary: Construction contract awarded at the October 6, 2020 City Council meeting with the project commencing in Winter 2020. Streets included for rehabilitation with the Project include portions of Calle Real, Calle Maria, Calle Los Robles, El Contento Drive and Zarzito Drive, along with some miscellaneous work items to address drainage and ADA issues. In addition, the Project will include the Stonehill & Ritz Carlton Drive Bridge Deck Treatment (CIP#1323), and asphalt repairs in the Del Obispo Community Center (Fund 12 Project #2004).	2,638,704.00	9,100.00	2,638,704.53	(0.53)
1318	Residential Resurfacing FY21 (#1318) Summary: Preliminary design work ongoing.	1,965,000.00	-	33,000.00	1,932,000.00
1319	Arterial Roadway Slurry Program FY20 (#1319) Summary: Project ongoing and in progress (in conjunction with CIP#1321). Notice of Completion taken to City Council on 9/1/2020 with final payment to be completed by early 2021.	372,140.00	605,440.78	350,580.75	21,559.25
1320	Arterial Roadway Slurry Program FY21 (#1320) Summary: Preliminary design work ongoing.	500,000.00	-	-	500,000.00
1321	Residential Roadway Slurry Program FY20 (#1321) Summary: Project ongoing and in progress (in conjunction with CIP#1319). Notice of Completion taken to City Council on 9/1/2020 with final payment to be completed by early 2021.	644,073.00	1,517,524.88	631,598.04	12,474.96

FY21 Summary of Capital Improvement Project Statuses
As of December 30, 2020

Project No.	Project Name	FY21 Current Budget	PY Total Expenditures	FYTD Activity + Encumbrances	Budget Remaining
1322	Residential Roadway Slurry Program FY21 (#1322) Summary: Preliminary design work ongoing.	1,325,000.00	-	60,000.00	1,265,000.00
1323	Stonehill Bridge Deck Treatment (#1323) Summary: The project is ongoing and in progress, in conjunction with CIP#1317 and asphalt repairs in the Del Obispo Community Center (Fund 12 Project #2004).	90,576.00	21,055.80	69,132.20	21,443.80
1324	Citywide Storm Drain Repairs (#1324) Summary: Project is current and ongoing.	200,000.00	-	45,102.75	154,897.25
1325	Water Quality/Diversion Repairs & Mntce. (#1325) Summary: Project is current and ongoing.	50,000.00	-	-	50,000.00
1326	Sidewalk/Concrete Repairs & ADA (#1326) Summary: Project is current and ongoing.	100,000.00	-	-	100,000.00
1327	Traffic Safety Repairs & Improvements (#1327) Summary: Project is current and ongoing.	100,000.00	-	81,715.30	18,284.70
1328	City Parking Lot Repairs/Slurry (#1328) Summary: Project is current and ongoing	50,000.00	-	-	50,000.00
		8,376,316.00	4,660,263.96	4,186,804.68	4,189,511.32
		FY20 Current Budget	PY Total Expenditures	FYTD Activity + Encumbrances	Budget Remaining



General Fund Expenditures by Function

Group Summary

For Fiscal: 2020-2021 Period Ending: 12/31/2020

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	1,956,154.00	1,884,054.00	179,883.88	831,493.87	831,493.87	1,052,560.13
1030 - Hourly	49,328.00	48,269.00	2,507.96	13,063.44	13,063.44	35,205.56
1050 - Overtime	13,500.00	15,500.00	204.30	1,485.98	1,485.98	14,014.02
1100 - Benefits	292,116.00	292,116.00	20,012.01	115,935.87	115,935.87	176,180.13
1120 - Retirement Benefits	583,486.00	600,846.00	15,302.42	458,061.79	458,061.79	142,784.21
1140 - Medi-tax 1.45%	29,275.00	28,482.00	2,861.31	13,264.98	13,264.98	15,217.02
1199 - Organizational Review Savings	0.00	-315,000.00	0.00	0.00	0.00	-315,000.00
ExpenseType: 10 - Personnel Total:	2,923,859.00	2,554,267.00	220,771.88	1,433,305.93	1,433,305.93	1,120,961.07
ExpenseType: 20 - Materials & Services						
2010 - Communications	83,100.00	81,900.00	7,567.59	38,772.96	77,678.07	4,221.93
2030 - Equipment Maintenance	430,500.00	405,000.00	32,929.33	190,472.71	382,719.38	22,280.62
2040 - Copier Usage	6,200.00	4,200.00	0.00	775.78	775.78	3,424.22
2050 - Vehicle Maintenance	94,500.00	94,500.00	6,781.45	30,134.73	62,004.83	32,495.17
2070 - Office Supplies	30,550.00	31,050.00	592.86	6,025.92	24,877.69	6,172.31
2090 - Memberships & Dues	50,025.00	50,725.00	8,998.10	27,499.81	27,499.81	23,225.19
2110 - Operating Supplies	130,250.00	127,500.00	7,456.45	39,653.75	83,449.37	44,050.63
2130 - Books & Subscriptions	10,250.00	9,850.00	49.99	2,225.28	7,871.99	1,978.01
2150 - Training	31,500.00	23,000.00	100.00	5,539.52	5,539.52	17,460.48
2170 - Postage	18,000.00	18,000.00	18.24	874.40	18,000.00	0.00
2190 - Facil & Equip Lease/Rent	139,300.00	114,300.00	5,581.46	36,936.31	104,300.00	10,000.00
2210 - Utilities	161,400.00	160,900.00	10,513.66	60,635.93	146,909.84	13,990.16
2230 - Professional Services	882,850.00	847,600.00	79,474.50	379,016.12	693,149.52	154,450.48
2250 - Advertising	28,350.00	26,000.00	0.00	10,232.56	22,128.00	3,872.00
2270 - Travel, Conf. & Meetings	57,000.00	55,000.00	817.83	6,741.54	6,741.54	48,258.46
2290 - Auto Allowance	30,050.00	23,100.00	2,413.71	10,620.35	10,620.35	12,479.65
2310 - City Attorney	949,000.00	949,000.00	79,719.03	610,749.67	610,749.67	338,250.33
2320 - City Attorney Allocation	-425,000.00	-425,000.00	-22,829.03	-135,647.93	-135,647.93	-289,352.07
2590 - Data Technology	230,175.00	259,685.00	21,933.20	94,259.03	183,457.66	76,227.34
2600 - Marketing	72,500.00	45,500.00	10,095.38	15,615.64	15,615.64	29,884.36
2999 - Operations Contingency	250,000.00	150,000.00	86,740.00	86,740.00	86,740.00	63,260.00
ExpenseType: 20 - Materials & Services Total:	3,260,500.00	3,051,810.00	338,953.75	1,517,874.08	2,435,180.73	616,629.27
ExpenseType: 40 - Insurance						
4010 - Liability Insur Premiums	467,500.00	484,243.00	81.00	482,729.24	482,729.24	1,513.76
4030 - Property Insurance Premiums	100,000.00	122,684.00	0.00	127,026.00	127,026.00	-4,342.00
4050 - Employee Bond Premiums	1,200.00	1,200.00	0.00	1,155.00	1,155.00	45.00
4110 - Workers' Compensation	120,000.00	144,410.00	0.00	144,410.00	144,410.00	0.00
4210 - Unemployment Benefits	1,500.00	1,500.00	0.00	0.00	0.00	1,500.00
ExpenseType: 40 - Insurance Total:	690,200.00	754,037.00	81.00	755,320.24	755,320.24	-1,283.24
ExpenseType: 90 - Operating Transfers Out						
9010 - Tsfs Out - To Facil Imp Fund	100,000.00	0.00	0.00	0.00	0.00	0.00
9031 - Tsfs Out - To CFD Maint Fund	36,000.00	0.00	0.00	0.00	0.00	0.00
9050 - Tsfs Out - To Cap Impv Fund	3,082,552.00	2,492,695.00	0.00	0.00	0.00	2,492,695.00
ExpenseType: 90 - Operating Transfers Out Total:	3,218,552.00	2,492,695.00	0.00	0.00	0.00	2,492,695.00
Function: 10 - General Government Total:	10,093,111.00	8,852,809.00	559,806.63	3,706,500.25	4,623,806.90	4,229,002.10
Function: 20 - Public Safety						
ExpenseType: 10 - Personnel						
1030 - Hourly	35,367.00	34,608.00	3,208.50	13,541.25	13,541.25	21,066.75
1120 - Retirement Benefits	2,652.00	2,595.00	240.64	1,015.62	1,015.62	1,579.38

General Fund Expenditures by Function

For Fiscal: 2020-2021 Period Ending: 12/31/2020

ExpenseObject	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
1140 - Medi-tax 1.45%	513.00	502.00	47.13	197.37	197.37	304.63
ExpenseType: 10 - Personnel Total:	38,532.00	37,705.00	3,496.27	14,754.24	14,754.24	22,950.76
ExpenseType: 20 - Materials & Services						
2010 - Communications	18,350.00	14,350.00	575.26	2,896.38	8,143.40	6,206.60
2030 - Equipment Maintenance	35,000.00	35,000.00	0.00	13,429.14	15,494.64	19,505.36
2040 - Copier Usage	500.00	500.00	0.00	16.97	16.97	483.03
2070 - Office Supplies	19,000.00	19,000.00	322.96	1,332.74	1,332.74	17,667.26
2090 - Memberships & Dues	200.00	200.00	0.00	90.00	90.00	110.00
2110 - Operating Supplies	88,000.00	88,000.00	5,242.15	41,083.83	41,083.83	46,916.17
2150 - Training	6,800.00	6,800.00	0.00	130.00	130.00	6,670.00
2230 - Professional Services	163,250.00	128,250.00	9,400.80	84,771.63	150,489.52	-22,239.52
2270 - Travel, Conf. & Meetings	17,500.00	17,500.00	0.00	143.15	143.15	17,356.85
2290 - Auto Allowance	0.00	7,000.00	692.31	3,230.78	3,230.78	3,769.22
2330 - Police Services	14,045,021.00	13,318,709.00	1,102,814.08	6,630,685.33	13,266,205.32	52,503.68
ExpenseType: 20 - Materials & Services Total:	14,393,621.00	13,635,309.00	1,119,047.56	6,777,809.95	13,486,360.35	148,948.65
Function: 20 - Public Safety Total:	14,432,153.00	13,673,014.00	1,122,543.83	6,792,564.19	13,501,114.59	171,899.41
Function: 40 - Community Development						
ExpenseType: 10 - Personnel						
1010 - Salaries	2,310,371.00	2,285,457.00	236,654.43	1,133,295.88	1,133,295.88	1,152,161.12
1030 - Hourly	16,443.00	16,090.00	1,407.00	8,302.00	8,302.00	7,788.00
1050 - Overtime	32,500.00	32,500.00	1,382.35	13,613.06	13,613.06	18,886.94
1070 - Stipends	9,000.00	9,000.00	1,038.45	4,846.10	4,846.10	4,153.90
1100 - Benefits	362,700.00	362,700.00	27,182.63	166,759.66	166,759.66	195,940.34
1120 - Retirement Benefits	209,215.00	215,128.00	24,814.82	114,277.25	114,277.25	100,850.75
1140 - Medi-tax 1.45%	34,341.00	33,975.00	3,507.74	17,042.70	17,042.70	16,932.30
1199 - Organizational Review Savings	0.00	-100,000.00	0.00	0.00	0.00	-100,000.00
1200 - Outside Assistance	0.00	0.00	1,625.00	3,906.25	3,906.25	-3,906.25
ExpenseType: 10 - Personnel Total:	2,974,570.00	2,854,850.00	297,612.42	1,462,042.90	1,462,042.90	1,392,807.10
ExpenseType: 20 - Materials & Services						
2010 - Communications	11,180.00	11,630.00	1,321.97	6,289.83	6,289.83	5,340.17
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	924.14	924.14	5,575.86
2070 - Office Supplies	28,200.00	24,200.00	1,134.39	7,527.59	7,527.59	16,672.41
2090 - Memberships & Dues	8,900.00	6,900.00	719.00	1,179.00	1,179.00	5,721.00
2110 - Operating Supplies	125,000.00	165,750.00	9,810.85	106,768.74	136,768.74	28,981.26
2130 - Books & Subscriptions	16,300.00	16,300.00	5,061.49	9,022.77	9,022.77	7,277.23
2150 - Training	13,650.00	8,650.00	0.00	4,709.95	4,709.95	3,940.05
2230 - Professional Services	368,000.00	1,033,219.00	149,163.40	559,128.66	1,054,665.71	-21,446.71
2240 - Reimbursable Costs	0.00	175,367.00	68,684.91	167,714.86	179,929.87	-4,562.87
2250 - Advertising	3,200.00	1,200.00	0.00	0.00	0.00	1,200.00
2270 - Travel, Conf. & Meetings	22,300.00	16,000.00	87.58	606.91	606.91	15,393.09
2290 - Auto Allowance	19,000.00	18,100.00	2,480.55	10,180.37	10,180.37	7,919.63
2320 - City Attorney Allocation	363,000.00	363,000.00	22,271.03	129,503.94	129,503.94	233,496.06
2340 - Parking Lot Leases	45,000.00	50,000.00	3,911.69	23,714.80	45,520.42	4,479.58
2600 - Marketing	41,350.00	37,350.00	68.16	6,107.65	6,107.65	31,242.35
ExpenseType: 20 - Materials & Services Total:	1,075,230.00	1,937,816.00	264,715.02	1,033,379.21	1,592,936.89	344,879.11
Function: 40 - Community Development Total:	4,049,800.00	4,792,666.00	562,327.44	2,495,422.11	3,054,979.79	1,737,686.21
Function: 50 - Community Services						
ExpenseType: 10 - Personnel						
1010 - Salaries	711,422.00	686,005.00	64,468.05	333,939.61	333,939.61	352,065.39
1030 - Hourly	121,043.00	128,667.00	15,887.52	77,802.65	77,802.65	50,864.35
1050 - Overtime	32,500.00	37,500.00	2,322.37	15,655.52	15,655.52	21,844.48
1100 - Benefits	142,200.00	142,200.00	9,895.95	60,797.08	60,797.08	81,402.92
1120 - Retirement Benefits	74,255.00	74,144.00	8,044.76	40,040.14	40,040.14	34,103.86
1140 - Medi-tax 1.45%	12,542.00	12,356.00	564.16	5,842.77	5,842.77	6,513.23
1199 - Organizational Review Savings	0.00	-110,000.00	0.00	0.00	0.00	-110,000.00
ExpenseType: 10 - Personnel Total:	1,093,962.00	970,872.00	101,182.81	534,077.77	534,077.77	436,794.23

General Fund Expenditures by Function

For Fiscal: 2020-2021 Period Ending: 12/31/2020

ExpenseObject	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
ExpenseType: 20 - Materials & Services						
2010 - Communications	3,850.00	4,950.00	420.04	2,174.76	2,174.76	2,775.24
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	312.33	312.33	1,187.67
2070 - Office Supplies	6,500.00	5,500.00	229.47	998.80	3,883.45	1,616.55
2090 - Memberships & Dues	2,950.00	2,950.00	0.00	300.00	300.00	2,650.00
2110 - Operating Supplies	95,000.00	83,000.00	11,182.66	39,034.51	74,669.61	8,330.39
2150 - Training	4,500.00	3,500.00	0.00	852.00	852.00	2,648.00
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	1,500.00	0.00	0.00	0.00	1,500.00
2210 - Utilities	734,000.00	730,000.00	64,150.70	378,076.72	660,200.00	69,800.00
2230 - Professional Services	259,500.00	209,500.00	4,758.00	78,939.95	109,609.95	99,890.05
2250 - Advertising	10,000.00	5,000.00	1,842.00	6,085.00	10,000.00	-5,000.00
2270 - Travel, Conf. & Meetings	8,700.00	8,700.00	0.00	751.78	751.78	7,948.22
2290 - Auto Allowance	6,800.00	6,800.00	482.81	2,285.16	2,285.16	4,514.84
2410 - Community Activities	575,050.00	507,550.00	-362.30	317,137.63	323,763.66	183,786.34
2430 - Recreation Programs	127,000.00	77,500.00	6,626.52	43,098.60	48,098.60	29,401.40
2450 - Landscape Maintenance	695,000.00	575,000.00	39,437.88	237,959.64	553,027.50	21,972.50
2470 - Tree Maintenance	670,000.00	590,000.00	65,258.00	263,658.00	589,804.00	196.00
2550 - Park Maintenance	1,085,000.00	905,000.00	83,614.31	406,000.96	872,173.87	32,826.13
ExpenseType: 20 - Materials & Services Total:	4,289,000.00	3,719,100.00	277,640.09	1,777,665.84	3,251,906.67	467,193.33
Function: 50 - Community Services Total:	5,382,962.00	4,689,972.00	378,822.90	2,311,743.61	3,785,984.44	903,987.56
Function: 60 - Public Works						
ExpenseType: 10 - Personnel						
1010 - Salaries	1,544,387.00	1,505,856.00	182,571.88	802,313.97	802,313.97	703,542.03
1030 - Hourly	16,443.00	16,090.00	1,622.25	8,132.88	8,132.88	7,957.12
1050 - Overtime	6,500.00	6,500.00	2,335.70	9,759.21	9,759.21	-3,259.21
1100 - Benefits	220,500.00	220,500.00	17,829.08	100,811.78	100,811.78	119,688.22
1120 - Retirement Benefits	140,939.00	142,318.00	17,851.01	82,852.36	82,852.36	59,465.64
1140 - Medi-tax 1.45%	22,726.00	22,163.00	2,833.04	12,484.62	12,484.62	9,678.38
ExpenseType: 10 - Personnel Total:	1,951,495.00	1,913,427.00	225,042.96	1,016,354.82	1,016,354.82	897,072.18
ExpenseType: 20 - Materials & Services						
2010 - Communications	9,830.00	9,830.00	1,151.53	5,385.16	5,385.16	4,444.84
2040 - Copier Usage	2,700.00	2,700.00	0.00	525.26	525.26	2,174.74
2070 - Office Supplies	16,100.00	13,200.00	119.79	859.56	859.56	12,340.44
2090 - Memberships & Dues	5,900.00	4,400.00	307.50	557.50	557.50	3,842.50
2110 - Operating Supplies	65,450.00	56,450.00	1,340.37	7,259.67	22,161.58	34,288.42
2130 - Books & Subscriptions	1,600.00	1,600.00	0.00	0.00	0.00	1,600.00
2150 - Training	9,100.00	3,700.00	0.00	637.50	637.50	3,062.50
2210 - Utilities	395,400.00	395,400.00	3,369.80	134,699.55	393,899.94	1,500.06
2230 - Professional Services	764,300.00	661,450.00	46,582.99	204,802.64	606,880.27	54,569.73
2240 - Reimbursable Costs	185,000.00	442,500.00	21,514.39	121,334.64	150,000.00	292,500.00
2270 - Travel, Conf. & Meetings	7,500.00	7,500.00	0.00	0.00	0.00	7,500.00
2290 - Auto Allowance	7,050.00	7,050.00	643.68	3,144.79	3,144.79	3,905.21
2320 - City Attorney Allocation	62,000.00	62,000.00	558.00	6,143.99	6,143.99	55,856.01
2350 - Street Maintenance	1,451,000.00	1,258,000.00	140,164.25	317,509.39	1,180,095.21	77,904.79
2490 - Street Sweeping	267,000.00	241,500.00	18,300.00	92,370.00	220,100.00	21,400.00
2510 - Storm Drains	854,500.00	839,500.00	168,561.97	224,771.32	786,651.44	52,848.56
2530 - Safety Lighting	225,200.00	173,200.00	3,381.69	61,735.56	165,491.77	7,708.23
ExpenseType: 20 - Materials & Services Total:	4,329,630.00	4,179,980.00	405,995.96	1,181,736.53	3,542,533.97	637,446.03
Function: 60 - Public Works Total:	6,281,125.00	6,093,407.00	631,038.92	2,198,091.35	4,558,888.79	1,534,518.21
Fund: 01 - GENERAL Total:	40,239,151.00	38,101,868.00	3,254,539.72	17,504,321.51	29,524,774.51	8,577,093.49
Total Surplus (Deficit):	-40,239,151.00	-38,101,868.00	-3,254,539.72	-17,504,321.51	-29,524,774.51	

Fund Summary

Fund	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
01 - GENERAL	-40,239,151.00	-38,101,868.00	-3,254,539.72	-17,504,321.51	-29,524,774.51	-8,577,093.49
Total Surplus (Deficit):	-40,239,151.00	-38,101,868.00	-3,254,539.72	-17,504,321.51	-29,524,774.51	



City of Dana Point, CA

FYTD Revenues - December 2020 vs 2019

Group Summary

For the Period Ending 12/31/2020

RevenueObjec...	2019-2020 Dec. Activity	2020-2021 Dec. Activity	Dec. Variance Favorable / (Unfavorable)	Variance %	2019-2020 YTD Activity	2020-2021 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 01 - GENERAL								
RevenueType: 10 - Taxes & Franchises								
6101 - Sec & Unsec Property Taxes	3,182,738.26	3,248,244.65	65,506.39	2.06%	4,890,457.41	5,108,247.76	217,790.35	4.45%
6103 - Property Transfer Tax	289,116.46	92,334.73	-196,781.73	-68.06%	456,887.67	569,665.93	112,778.26	24.68%
6105 - Franchise Fees	0.00	0.00	0.00	0.00%	322,828.82	315,001.11	-7,827.71	-2.42%
6107 - Homeowners Property Tax Relie	6,760.43	6,613.67	-146.76	-2.17%	6,760.43	6,613.67	-146.76	-2.17%
6109 - Transient Occupancy Tax	811,180.55	255,377.76	-555,802.79	-68.52%	7,096,304.90	3,940,495.52	-3,155,809.38	-44.47%
6110 - Short Term Rental TOT	1,688.10	3,209.81	1,521.71	90.14%	291,187.04	253,645.76	-37,541.28	-12.89%
6111 - Sales & Use Tax	452,400.97	463,836.79	11,435.82	2.53%	2,084,381.80	1,945,218.03	-139,163.77	-6.68%
RevenueType 10 - Taxes & Franchises Total:	4,743,884.77	4,069,617.41	-674,267.36	-14.21%	15,148,808.07	12,138,887.78	-3,009,920.29	-19.87%
RevenueType: 20 - Licenses & Permits								
6201 - Site Development Permit	2,784.00	4,265.00	1,481.00	53.20%	35,158.00	47,729.00	12,571.00	35.76%
6203 - Coastal Development Permit	0.00	16,428.00	16,428.00	0.00%	33,267.00	69,824.00	36,557.00	109.89%
6205 - Conditional Use Permit	1,865.00	0.00	-1,865.00	-100.00%	15,443.00	5,595.00	-9,848.00	-63.77%
6207 - Other Planning Permits	565.00	1,689.00	1,124.00	198.94%	6,702.00	7,828.00	1,126.00	16.80%
6209 - Building Permits	67,781.73	55,576.88	-12,204.85	-18.01%	486,805.63	659,558.21	172,752.58	35.49%
6211 - Plumbing Permits	2,236.00	2,924.00	688.00	30.77%	22,644.00	70,087.20	47,443.20	209.52%
6215 - Electrical Permits	10,984.70	9,109.20	-1,875.50	-17.07%	57,910.10	66,027.50	8,117.40	14.02%
6217 - Mechanical Permits	929.00	1,173.00	244.00	26.26%	9,239.00	16,966.20	7,727.20	83.64%
6218 - Short Term Rental Permits	600.00	1,500.00	900.00	150.00%	5,207.99	4,800.00	-407.99	-7.83%
6219 - Other Building Permits	0.00	0.00	0.00	0.00%	181.23	475.42	294.19	162.33%
6221 - Transportation Permits	0.00	0.00	0.00	0.00%	369.00	0.00	-369.00	-100.00%
6223 - Encroachment Permits	3,062.00	5,318.00	2,256.00	73.68%	27,932.00	23,264.75	-4,667.25	-16.71%
6225 - Grading Permit Plan Check	22,121.12	9,279.48	-12,841.64	-58.05%	253,684.74	125,128.46	-128,556.28	-50.68%
6226 - Licenses & Permits	308.55	0.00	-308.55	-100.00%	5,156.42	667.08	-4,489.34	-87.06%
6227 - Other Engineering Permits	2,625.00	4,550.00	1,925.00	73.33%	24,775.00	40,193.60	15,418.60	62.23%
RevenueType 20 - Licenses & Permits Total:	115,862.10	111,812.56	-4,049.54	-3.50%	984,475.11	1,138,144.42	153,669.31	15.61%
RevenueType: 30 - Fines & Forfeitures								
6301 - Vehicle Code Fines	11,685.61	6,197.89	-5,487.72	-46.96%	53,018.11	118,340.18	65,322.07	123.21%
6303 - Penalties, Int. & Restitution	4,310.00	101,778.45	97,468.45	2,261.45%	72,338.00	154,595.21	82,257.21	113.71%
RevenueType 30 - Fines & Forfeitures Total:	15,995.61	107,976.34	91,980.73	575.04%	125,356.11	272,935.39	147,579.28	117.73%
RevenueType: 40 - Use Of Money & Property								
6401 - Rental Of Property	4,820.00	2,933.35	-1,886.65	-39.14%	34,459.50	21,391.21	-13,068.29	-37.92%
6403 - Investment Income	0.00	0.00	0.00	0.00%	219,880.33	135,757.91	-84,122.42	-38.26%

FYTD Revenues - December 2020 vs 2019

For the Period Ending 12/31/2020

RevenueObjec...	2019-2020 Dec. Activity	2020-2021 Dec. Activity	Dec. Variance Favorable / (Unfavorable)	Variance %	2019-2020 YTD Activity	2020-2021 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
6405 - City Plaza Rental Revenue	1,900.00	1,900.00	0.00	0.00%	11,400.00	13,300.00	1,900.00	16.67%
RevenueType 40 - Use Of Money & Property Total:	6,720.00	4,833.35	-1,886.65	-28.08%	265,739.83	170,449.12	-95,290.71	-35.86%
RevenueType: 50 - Intergovernmental								
6513 - Local Coastal Program Grant	0.00	0.00	0.00	0.00%	6,500.00	0.00	-6,500.00	-100.00%
6515 - Nuclear Power Program	0.00	0.00	0.00	0.00%	0.00	217,924.00	217,924.00	0.00%
6521 - Intergovernmental Cost Reimb	0.00	75.00	75.00	0.00%	14,653.00	75.00	-14,578.00	-99.49%
6523 - State Grants	0.00	0.00	0.00	0.00%	0.00	53,426.00	53,426.00	0.00%
RevenueType 50 - Intergovernmental Total:	0.00	75.00	75.00	0.00%	21,153.00	271,425.00	250,272.00	1,183.15%
RevenueType: 60 - Charges For Services								
6609 - Variance Minor Amendment	0.00	0.00	0.00	0.00%	1,924.00	6,618.00	4,694.00	243.97%
6611 - Tentative Tract Map	0.00	0.00	0.00	0.00%	6,374.00	0.00	-6,374.00	-100.00%
6613 - Tentative Parcel Map	0.00	6,041.00	6,041.00	0.00%	4,614.00	10,655.00	6,041.00	130.93%
6621 - Concept Approval	0.00	0.00	0.00	0.00%	900.00	0.00	-900.00	-100.00%
6623 - Planning Plan Check Fee	10,521.18	10,715.25	194.07	1.84%	73,929.90	73,046.53	-883.37	-1.19%
6627 - Other Planning Fees	0.00	207.00	207.00	0.00%	2,805.22	11,705.98	8,900.76	317.29%
6631 - Building Plan Check Fee	63,900.18	32,381.91	-31,518.27	-49.32%	425,026.95	333,654.09	-91,372.86	-21.50%
6633 - Permit Issuance Fee	3,492.50	3,155.00	-337.50	-9.66%	28,292.50	29,880.00	1,587.50	5.61%
6635 - Other Building Fees	22.00	0.00	-22.00	-100.00%	66.00	42.00	-24.00	-36.36%
6639 - Addressing Fee	646.00	890.00	244.00	37.77%	4,756.00	4,552.00	-204.00	-4.29%
6641 - Grading Inspection	5,769.22	5,431.50	-337.72	-5.85%	126,702.65	209,768.94	83,066.29	65.56%
6655 - Other Engineering Fees	7,474.48	4,869.53	-2,604.95	-34.85%	46,659.20	70,112.88	23,453.68	50.27%
6659 - Solid Waste Exemption Fee	240.00	464.00	224.00	93.33%	816.00	1,333.00	517.00	63.36%
6683 - Art In Public Places Fees	0.00	0.00	0.00	0.00%	35,985.39	22,730.32	-13,255.07	-36.83%
6685 - Reimbursed Expenses	9,997.48	6,575.00	-3,422.48	-34.23%	30,980.18	55,260.58	24,280.40	78.37%
6687 - Legal Reimbursements - Development	0.00	0.00	0.00	0.00%	0.00	2,236.50	2,236.50	0.00%
6688 - Legal Reimbursements - Other	0.00	0.00	0.00	0.00%	0.00	16,784.28	16,784.28	0.00%
6689 - Police Services Reimbursements	-524.91	0.00	524.91	100.00%	74,606.54	0.00	-74,606.54	-100.00%
6691 - Recreation Classes	12,013.30	1,864.20	-10,149.10	-84.48%	97,703.07	10,759.32	-86,943.75	-88.99%
6692 - Planning Reimbursements	6,315.00	68,684.91	62,369.91	987.65%	32,383.46	174,271.69	141,888.23	438.15%
6693 - Activities & Trips	1,880.00	-400.00	-2,280.00	-121.28%	2,340.00	-1,350.40	-3,690.40	-157.71%
6694 - Staff Time Reimbursements	0.00	0.00	0.00	0.00%	5,089.16	13,802.00	8,712.84	171.20%
6697 - Photocopies	275.00	0.00	-275.00	-100.00%	665.22	0.00	-665.22	-100.00%
6699 - Other P/b/e	1,660.50	1,792.70	132.20	7.96%	14,638.66	15,334.66	696.00	4.75%
RevenueType 60 - Charges For Services Total:	123,681.93	142,672.00	18,990.07	15.35%	1,017,258.10	1,061,197.37	43,939.27	4.32%
RevenueType: 70 - Other								
6701 - Planning Appeal Fee	0.00	0.00	0.00	0.00%	500.00	0.00	-500.00	-100.00%
6703 - Miscellaneous Revenues	0.00	1,761.72	1,761.72	0.00%	1,902.87	9,114.38	7,211.51	378.98%

FYTD Revenues - December 2020 vs 2019

For the Period Ending 12/31/2020

RevenueObjec...	2019-2020	2020-2021	Dec. Variance	Variance %	2019-2020	2020-2021	YTD Variance	Variance %
	Dec. Activity	Dec. Activity	Favorable / (Unfavorable)		YTD Activity	YTD Activity	Favorable / (Unfavorable)	
6707 - User Fee Income Solid Waste	0.00	0.00	0.00	0.00%	15,562.17	16,457.87	895.70	5.76%
RevenueType 70 - Other Total:	0.00	1,761.72	1,761.72	0.00%	17,965.04	25,572.25	7,607.21	42.34%
Fund 01 Total:	5,006,144.41	4,438,748.38	-567,396.03	-11.33%	17,580,755.26	15,078,611.33	-2,502,143.93	-14.23%
Total Surplus (Deficit):	5,006,144.41	4,438,748.38	-567,396.03	-11.33%	17,580,755.26	15,078,611.33	-2,502,143.93	-14.23%

Fund Summary

Fund	2019-2020	2020-2021	Dec. Variance	Variance %	2019-2020	2020-2021	YTD Variance	Variance %
	Dec. Activity	Dec. Activity	Favorable / (Unfavorable)		YTD Activity	YTD Activity	Favorable / (Unfavorable)	
01 - GENERAL	5,006,144.41	4,438,748.38	-567,396.03	-11.33%	17,580,755.26	15,078,611.33	-2,502,143.93	-14.23%
Total Surplus (Deficit):	5,006,144.41	4,438,748.38	-567,396.03	-11.33%	17,580,755.26	15,078,611.33	-2,502,143.93	-14.23%



City of Dana Point, CA

FYTD Expenditures - December 2020 vs 2019

Group Summary

For the Period Ending 12/31/2020

ExpenseObjec...	2019-2020 Dec. Activity	2020-2021 Dec. Activity	Dec. Variance Favorable / (Unfavorable)	Variance %	2019-2020 YTD Activity	2020-2021 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 01 - GENERAL								
ExpenseType: 10 - Personnel								
1010 - Salaries	459,298.34	663,578.24	-204,279.90	-44.48%	2,973,742.42	3,101,043.33	-127,300.91	-4.28%
1030 - Hourly	16,981.51	24,633.23	-7,651.72	-45.06%	110,024.16	120,842.22	-10,818.06	-9.83%
1050 - Overtime	5,930.27	6,244.72	-314.45	-5.30%	44,171.36	40,513.77	3,657.59	8.28%
1070 - Stipends	692.30	1,038.45	-346.15	-50.00%	4,499.95	4,846.10	-346.15	-7.69%
1100 - Benefits	71,622.63	74,919.67	-3,297.04	-4.60%	433,349.50	444,304.39	-10,954.89	-2.53%
1120 - Retirement Benefits	42,571.73	66,253.65	-23,681.92	-55.63%	593,965.08	696,247.16	-102,282.08	-17.22%
1140 - Medi-tax 1.45%	7,391.44	9,813.38	-2,421.94	-32.77%	47,865.71	48,832.44	-966.73	-2.02%
1200 - Outside Assistance	2,023.31	1,625.00	398.31	19.69%	68,622.80	3,906.25	64,716.55	94.31%
ExpenseType 10 - Personnel Total:	606,511.53	848,106.34	-241,594.81	-39.83%	4,276,240.98	4,460,535.66	-184,294.68	-4.31%
ExpenseType: 20 - Materials & Services								
2010 - Communications	10,677.08	11,036.39	-359.31	-3.37%	68,124.63	55,519.09	12,605.54	18.50%
2030 - Equipment Maintenance	30,375.72	32,929.33	-2,553.61	-8.41%	218,816.58	203,901.85	14,914.73	6.82%
2040 - Copier Usage	0.00	0.00	0.00	0.00%	7,116.20	2,554.48	4,561.72	64.10%
2050 - Vehicle Maintenance	7,296.76	6,781.45	515.31	7.06%	45,297.49	30,134.73	15,162.76	33.47%
2070 - Office Supplies	7,668.74	2,399.47	5,269.27	68.71%	30,444.65	16,744.61	13,700.04	45.00%
2090 - Memberships & Dues	11,124.99	10,024.60	1,100.39	9.89%	36,119.33	29,626.31	6,493.02	17.98%
2110 - Operating Supplies	76,949.76	35,032.48	41,917.28	54.47%	235,322.87	233,800.50	1,522.37	0.65%
2130 - Books & Subscriptions	1,120.00	5,111.48	-3,991.48	-356.38%	19,632.71	11,248.05	8,384.66	42.71%
2150 - Training	262.85	100.00	162.85	61.96%	9,203.81	11,868.97	-2,665.16	-28.96%
2170 - Postage	2,034.80	18.24	2,016.56	99.10%	4,475.40	874.40	3,601.00	80.46%
2190 - Facil & Equip Lease/Rent	1,487.05	5,581.46	-4,094.41	-275.34%	34,289.01	36,936.31	-2,647.30	-7.72%
2210 - Utilities	101,697.11	78,034.16	23,662.95	23.27%	579,979.76	573,412.20	6,567.56	1.13%
2230 - Professional Services	259,402.20	289,379.69	-29,977.49	-11.56%	1,158,360.17	1,306,659.00	-148,298.83	-12.80%
2240 - Reimbursable Costs	103,063.54	90,199.30	12,864.24	12.48%	301,296.53	289,049.50	12,247.03	4.06%
2250 - Advertising	2,738.07	1,842.00	896.07	32.73%	9,896.46	16,317.56	-6,421.10	-64.88%
2270 - Travel, Conf. & Meetings	4,466.53	905.41	3,561.12	79.73%	26,170.49	8,243.38	17,927.11	68.50%
2290 - Auto Allowance	4,506.19	6,713.06	-2,206.87	-48.97%	31,261.49	29,461.45	1,800.04	5.76%
2310 - City Attorney	110,672.69	79,719.03	30,953.66	27.97%	888,057.03	610,749.67	277,307.36	31.23%
2320 - City Attorney Allocation	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%
2330 - Police Services	1,072,881.08	1,102,814.08	-29,933.00	-2.79%	6,437,286.48	6,630,685.33	-193,398.85	-3.00%
2340 - Parking Lot Leases	5,218.53	3,911.69	1,306.84	25.04%	21,861.18	23,714.80	-1,853.62	-8.48%
2350 - Street Maintenance	85,565.55	140,164.25	-54,598.70	-63.81%	447,697.81	317,509.39	130,188.42	29.08%
2410 - Community Activities	33,486.16	-362.30	33,848.46	101.08%	416,613.66	317,137.63	99,476.03	23.88%
2430 - Recreation Programs	9,171.77	6,626.52	2,545.25	27.75%	53,274.93	43,098.60	10,176.33	19.10%

FYTD Expenditures - December 2020 vs 2019

For the Period Ending 12/31/2020

ExpenseObjec...	2019-2020	2020-2021	Dec. Variance		2019-2020	2020-2021	YTD Variance	
	Dec. Activity	Dec. Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
2450 - Landscape Maintenance	45,372.26	39,437.88	5,934.38	13.08%	287,262.25	237,959.64	49,302.61	17.16%
2470 - Tree Maintenance	49,419.00	65,258.00	-15,839.00	-32.05%	284,227.76	263,658.00	20,569.76	7.24%
2490 - Street Sweeping	19,232.70	18,300.00	932.70	4.85%	100,853.85	92,370.00	8,483.85	8.41%
2510 - Storm Drains	199,609.65	168,561.97	31,047.68	15.55%	596,438.54	224,771.32	371,667.22	62.31%
2530 - Safety Lighting	8,609.76	3,381.69	5,228.07	60.72%	57,185.83	61,735.56	-4,549.73	-7.96%
2550 - Park Maintenance	131,284.58	83,614.31	47,670.27	36.31%	445,336.74	406,000.96	39,335.78	8.83%
2590 - Data Technology	996.47	21,933.20	-20,936.73	-2,101.09%	52,188.23	94,259.03	-42,070.80	-80.61%
2600 - Marketing	342.16	10,163.54	-9,821.38	-2,870.41%	24,882.64	21,723.29	3,159.35	12.70%
2999 - Operations Contingency	0.00	86,740.00	-86,740.00	0.00%	0.00	86,740.00	-86,740.00	0.00%
ExpenseType 20 - Materials & Services Total:	2,396,733.75	2,406,352.38	-9,618.63	-0.40%	12,928,974.51	12,288,465.61	640,508.90	4.95%
ExpenseType: 40 - Insurance								
4010 - Liability Insur Premiums	0.00	81.00	-81.00	0.00%	370,013.00	482,729.24	-112,716.24	-30.46%
4030 - Property Insurance Premiums	0.00	0.00	0.00	0.00%	96,860.00	127,026.00	-30,166.00	-31.14%
4050 - Employee Bond Premiums	0.00	0.00	0.00	0.00%	1,100.00	1,155.00	-55.00	-5.00%
4110 - Workers' Compensation	0.00	0.00	0.00	0.00%	125,298.00	144,410.00	-19,112.00	-15.25%
4130 - Consulting/witness Fees	0.00	0.00	0.00	0.00%	13,072.50	0.00	13,072.50	100.00%
ExpenseType 40 - Insurance Total:	0.00	81.00	-81.00	0.00%	606,343.50	755,320.24	-148,976.74	-24.57%
ExpenseType: 90 - Operating Transfers Out								
9050 - Tsfs Out - To Cap Impv Fund	0.00	0.00	0.00	0.00%	1,536,959.00	0.00	1,536,959.00	100.00%
ExpenseType 90 - Operating Transfers Out Total:	0.00	0.00	0.00	0.00%	1,536,959.00	0.00	1,536,959.00	100.00%
Fund 01 Total:	3,003,245.28	3,254,539.72	-251,294.44	-8.37%	19,348,517.99	17,504,321.51	1,844,196.48	9.53%
Total Surplus (Deficit):	-3,003,245.28	-3,254,539.72	-251,294.44	-8.37%	-19,348,517.99	-17,504,321.51	1,844,196.48	9.53%

Fund Summary

Fund	2019-2020	2020-2021	Dec. Variance	Variance %	2019-2020	2020-2021	YTD Variance	Variance %
	Dec. Activity	Dec. Activity	Favorable / (Unfavorable)		YTD Activity	YTD Activity	Favorable / (Unfavorable)	
01 - GENERAL	-3,003,245.28	-3,254,539.72	-251,294.44	-8.37%	-19,348,517.99	-17,504,321.51	1,844,196.48	9.53%
Total Surplus (Deficit):	-3,003,245.28	-3,254,539.72	-251,294.44	-8.37%	-19,348,517.99	-17,504,321.51	1,844,196.48	9.53%