



**CITY OF DANA POINT  
DECEMBER 2021 QUARTERLY FINANCIAL REPORT  
MANAGEMENT DISCUSSION**

**FY22  
Q2**

**SUMMARY** – The City’s finances for the first six months of Fiscal Year 2021-2022 (“FY22”), which ended on December 31, 2021, are tracking better than budget.

General Fund revenues are up \$4.4 million, or 28.9% compared to the same period last year, mainly due to an increase in Transient Occupancy Tax (\$4.0 million).

Second quarter General Fund expenditures were \$5.0 million higher than the same point last year. This was primarily due to the timing of a \$4.2 million budgeted transfer to the Capital Improvement Fund, coupled with increases in Salaries (\$166k), Police Services (\$122k) and Safety Lighting (\$103k).

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 FY22 budgeted ending fund balance and includes adjustments to the budget approved by the City Council since it was adopted in June 2021.

Budgeted Fund Balance <i>(in millions)</i>	Amended Budget
Fund Balance, 7/1/21	\$ 22.7
Budgeted Revenues	42.1
Budgeted Expenditures	(38.5)
Budgeted Operating Transfers In	--
Budgeted Operating Transfers Out	(4.3)
<b>Budgeted Fund Balance, 6/30/22</b>	<b>\$ 22.0</b>

The budgeted FY22 ending Fund Balance at June 30, 2022 is further categorized into specific reserve accounts per City Council Policy. Note that the Art in Public Places (AIPP) Reserve is restricted

for public art per the City’s Municipal Code. The remaining balance of funds not specifically designated are listed as unassigned.

The following table details the projected FY22 budgeted ending fund balance, detailed by reserve account:

Reserve Designation <i>(in millions)</i>	Amended Budget
Art in Public Places	\$ 0.3
Economic Stability	4.2
Extreme Event	3.4
Special Purpose*	4.8
Investment mark-to-mkt	0.3
Unassigned	9.0
<b>Total Reserves Projected @ 6/30/22</b>	<b>\$ 22.0</b>

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

**REVENUES:**

The amended FY22 General Fund revenue budget is \$42.1 million. Total General Fund revenue through Q2 was \$19.5 million, which is 46% of the amended budget and \$4.4 million more than the same period last fiscal year.

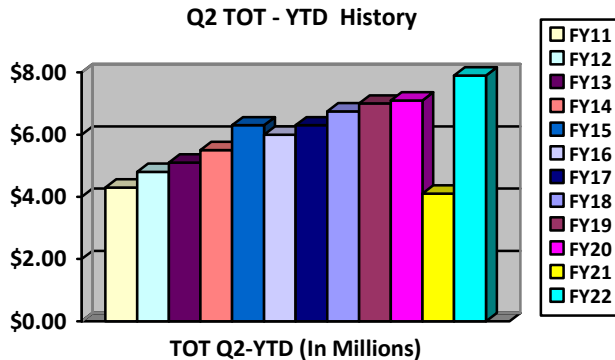
The City’s seven largest annual revenue sources account for over 85% of the General Fund budget. Those revenues, in order of magnitude, are Transient Occupancy Tax, Property Tax, Sales Tax, In-Lieu Property Tax, Charges for Services, Franchise Fees, and Licenses & Permits.

Transient Occupancy Tax (TOT) – Total TOT revenue recorded through Q2 is \$7.9 million, which is 71.8% of budget. This is \$4.0 million higher than the same period last year. The significant improvement can be attributed to hotel guests and groups returning to hotels due to less restrictive Covid-19 guidelines, along with higher room rates.



### CITY OF DANA POINT DECEMBER 2021 QUARTERLY FINANCIAL REPORT MANAGEMENT DISCUSSION

# FY22 Q2



**Property Tax** – The City’s second largest revenue, with a FY22 amended budget of \$10.0 million, comes from Property Taxes, of which \$5.2 million (52% of budget) has been collected to date, an increase of \$136,000 over the same period last fiscal year.

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

The FY22 Sales and Use Tax budget is \$5.8 million. Collections to date are \$2.2 million (38% of budget), an increase of \$268,000, or 13.8% compared to the same quarter last fiscal year. Sales tax receipts lag by two months making revenue numbers through December 31<sup>st</sup> less than 6 full months receipts.

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

**In-Lieu Property Taxes** – Currently the City’s fourth largest revenue, In-Lieu Property Taxes are budgeted at \$4.8 million for FY22. In addition to their regular apportionment of property taxes, cities

and counties receive property tax revenues in lieu of Vehicle License Fees (VLF). This revenue category was created to replace revenue that was lost to agencies effected by the State Legislature reducing the VLF rate in 2004.

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

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

The FY22 Charges for Services budget is \$1.5 million, placing them as the fifth largest revenue. The City collected \$1.4 million (92% of budget) through Q2, which is \$315,000, or 28.8% more than the same period last fiscal year. Of note, Police Services reimbursements for special events, were \$134,000 more than the prior year and building plan check fees were \$101,000 higher.

**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 FY22 Licenses & Permits budget is \$1.3 million, of which \$988,000 (75% of budget) has been collected to date; this is \$160,000, or 14% lower than the same period last year. This decrease may be attributed to a decline in construction activity due to high lumber prices and the decrease of do-it-yourself homeowner projects. Note that these revenues are for specific projects that are not recurring and thus are not necessarily a good predictor for future



**CITY OF DANA POINT  
DECEMBER 2021 QUARTERLY FINANCIAL REPORT  
MANAGEMENT DISCUSSION**

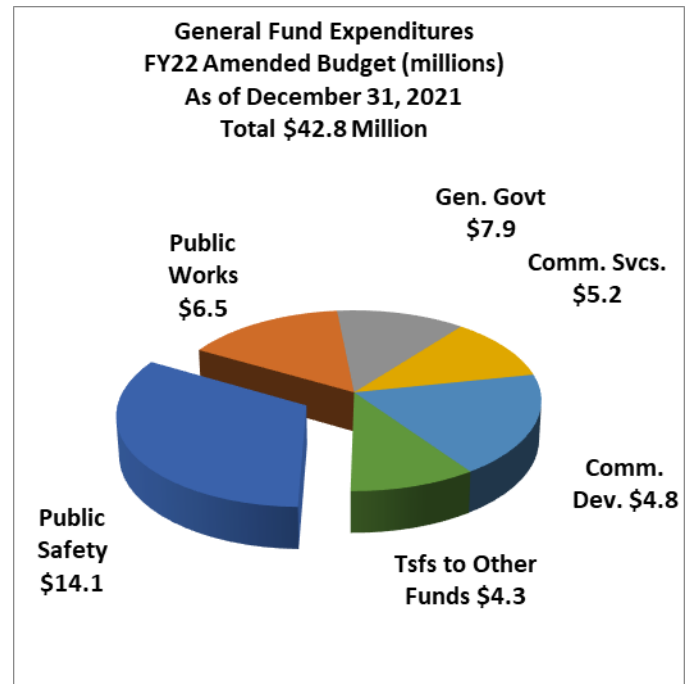
**FY22  
Q2**

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 purposes. This revenue is consistent year to year, and totals roughly \$1.3 million. One-fourth of Franchise Fees are received in Q2 and again in Q3, and about one-half in Q4.

**EXPENDITURES**

The City’s amended FY22 General Fund expenditure budget is \$42.8 million, inclusive of \$4.3 million in transfers to other funds, and is committed to the following functional areas:



Expenditures (in millions)	FY22 Amended Budget	% of Total
Public Safety	\$ 14.1	33%
Public Works	6.5	15
Community Services & Parks	5.2	12
Community Development	4.8	11
General Government*	7.9	19
Transfers to Other Funds**	4.3	10
<b>Total Budget</b>	<b>\$ 42.8</b>	<b>100%</b>

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

\*\*Transfers to the Other Funds includes a transfer to the Capital Improvement Fund (\$4.2M) and a transfer to the Facilities Improvement Fund (\$100k).

During Q2, General Fund expenditures were \$18.3 million (excluding transfers), which is \$800,000 or 4% more than the same period the previous fiscal year.

Expenditures with notable variances from the prior year include:

**Salaries** – Costs to date totaled \$3.3 million, an increase of \$166,000 over the same period last fiscal year. This increase is primarily attributed to vacancies being filled and reinstatement of the merit-pool that was suspended in 2020.

**Police Services** – This is by far the largest cost incurred by the City, with the current amended budget at \$13.7 million. Costs to date totaled \$6.8 million, an expected increase of \$122,000, or 1.9% over last year.

**Safety Lighting**– Costs to date totaled \$165,000, an increase of \$103,000 compared to the same period last fiscal year. This variance is the result of Public Works efforts to modernize traffic signal cabinets citywide. Through December 2021, three cabinets were upgraded and one was replaced entirely due to a traffic accident.



**CITY OF DANA POINT  
DECEMBER 2021 QUARTERLY FINANCIAL REPORT  
MANAGEMENT DISCUSSION**

**FY22  
Q2**

**Capital Improvement Fund** disbursements for October through December 2021 totaled \$858,000, up from \$699,000 in the previous fiscal year due to timing of payments for annual Residential and Arterial Roadway Slurry projects, Residential Resurfacing and the Doheny Village Connectivity Design/Improvements. A total of \$10.1 million is budgeted in FY22 for capital projects, the majority of which relates to Residential Resurfacing (\$2.5 million), Road Resurfacing (\$2.3 million) and Slurry Program (\$3.3 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 \$32.8 million. The T-Note portfolio balance was \$12.0 million at December 31, 2021, 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 31<sup>st</sup>.

**ATTACHED FINANCIAL REPORTS:**

1. General Fund Revenues – Budget vs. Actual for Period Ending 12/31/21
2. General Fund Expenditures – Budget vs. Actual for Period Ending 12/31/21
3. 12/31/21 Balance Sheets All Funds
4. CIP Projects – Budget vs. Actual for Period Ending 12/31/21
5. CIP Projects – Narrative Summary of Project Status
6. General Fund Expenditures by Function for Period Ending 12/31/21
7. FYTD Revenues, December 2021 vs 2020
8. FYTD Expenditures, December 2021 vs 2020

<b>Investment Portfolio At December 31, 2021</b>	
<b>Account</b>	<b>Amount</b>
Cash	\$ 6,012,406
Petty Cash	5,200
LAIF	32,837,901
T-Notes	12,000,000
<b>Total</b>	<b>\$ 50,855,507</b>



City of Dana Point, CA

# General Fund Revenues - Budget vs. Actual Group Summary

For Fiscal: 2021-2022 Period Ending: 12/31/2021

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	9,950,000.00	9,950,000.00	3,319,649.76	5,243,836.35	5,243,836.35	4,706,163.65
6103 - Property Transfer Tax	500,000.00	500,000.00	52,687.48	415,306.16	415,306.16	84,693.84
6105 - Franchise Fees	1,325,000.00	1,325,000.00	0.00	305,865.00	305,865.00	1,019,135.00
6107 - Homeowners Property Tax Relie	45,000.00	45,000.00	6,547.13	6,547.13	6,547.13	38,452.87
6109 - Transient Occupancy Tax	11,000,000.00	11,000,000.00	914,218.31	7,901,695.69	7,901,695.69	3,098,304.31
6110 - Short Term Rental TOT	700,000.00	700,000.00	2,715.69	281,686.45	281,686.45	418,313.55
6111 - Sales & Use Tax	5,800,000.00	5,800,000.00	366,299.75	2,212,885.30	2,212,885.30	3,587,114.70
6113 - In-lieu Property Taxes	4,835,000.00	4,835,000.00	0.00	0.00	0.00	4,835,000.00
<b>RevenueType: 10 - Taxes &amp; Franchises Total:</b>	<b>34,155,000.00</b>	<b>34,155,000.00</b>	<b>4,662,118.12</b>	<b>16,367,822.08</b>	<b>16,367,822.08</b>	<b>17,787,177.92</b>
<b>RevenueType: 20 - Licenses &amp; Permits</b>						
6201 - Site Development Permit	41,000.00	41,000.00	45,146.00	97,013.00	97,013.00	-56,013.00
6203 - Coastal Development Permit	50,000.00	50,000.00	59,764.00	120,167.00	120,167.00	-70,167.00
6205 - Conditional Use Permit	15,000.00	15,000.00	0.00	31,846.00	31,846.00	-16,846.00
6207 - Other Planning Permits	15,000.00	15,000.00	5,422.00	16,775.00	16,775.00	-1,775.00
6209 - Building Permits	700,000.00	700,000.00	46,362.74	411,205.80	411,205.80	288,794.20
6211 - Plumbing Permits	60,000.00	60,000.00	6,869.40	51,688.40	51,688.40	8,311.60
6215 - Electrical Permits	70,000.00	70,000.00	6,475.70	56,610.20	56,610.20	13,389.80
6217 - Mechanical Permits	21,000.00	21,000.00	2,532.00	10,502.20	10,502.20	10,497.80
6218 - Short Term Rental Permits	20,000.00	20,000.00	1,650.00	3,750.00	3,750.00	16,250.00
6219 - Other Building Permits	1,000.00	1,000.00	0.00	240.57	240.57	759.43
6221 - Transportation Permits	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00
6223 - Encroachment Permits	35,000.00	35,000.00	292.00	38,671.00	38,671.00	-3,671.00
6225 - Grading Permit Plan Check	250,000.00	250,000.00	19,649.39	104,346.41	104,346.41	145,653.59
6226 - Licenses & Permits	8,000.00	8,000.00	3,483.64	3,483.64	3,483.64	4,516.36
6227 - Other Engineering Permits	25,000.00	25,000.00	4,025.00	41,450.00	41,450.00	-16,450.00
<b>RevenueType: 20 - Licenses &amp; Permits Total:</b>	<b>1,312,000.00</b>	<b>1,312,000.00</b>	<b>201,671.87</b>	<b>987,749.22</b>	<b>987,749.22</b>	<b>324,250.78</b>
<b>RevenueType: 30 - Fines &amp; Forfeitures</b>						
6301 - Vehicle Code Fines	175,000.00	175,000.00	19,213.68	102,429.52	102,429.52	72,570.48
6303 - Penalties, Int. & Restitution	120,000.00	120,000.00	0.00	83,504.53	83,504.53	36,495.47
<b>RevenueType: 30 - Fines &amp; Forfeitures Total:</b>	<b>295,000.00</b>	<b>295,000.00</b>	<b>19,213.68</b>	<b>185,934.05</b>	<b>185,934.05</b>	<b>109,065.95</b>
<b>RevenueType: 40 - Use Of Money &amp; Property</b>						
6401 - Rental Of Property	60,000.00	60,000.00	6,664.68	32,936.62	32,936.62	27,063.38
6403 - Investment Income	350,000.00	350,000.00	0.00	83,836.47	83,836.47	266,163.53
6405 - City Plaza Rental Revenue	22,800.00	22,800.00	3,800.00	13,300.00	13,300.00	9,500.00
<b>RevenueType: 40 - Use Of Money &amp; Property Total:</b>	<b>432,800.00</b>	<b>432,800.00</b>	<b>10,464.68</b>	<b>130,073.09</b>	<b>130,073.09</b>	<b>302,726.91</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
6514 - Waste Disposal Agreement Allocation	98,000.00	98,000.00	0.00	81,513.40	81,513.40	16,486.60
6515 - Nuclear Power Program	168,000.00	168,000.00	0.00	167,202.19	167,202.19	797.81
6521 - Intergovernmental Cost Reimb	3,079,828.00	4,031,166.00	0.00	72,645.05	72,645.05	3,958,520.95
<b>RevenueType: 50 - Intergovernmental Total:</b>	<b>3,360,828.00</b>	<b>4,312,166.00</b>	<b>0.00</b>	<b>321,360.64</b>	<b>321,360.64</b>	<b>3,990,805.36</b>
<b>RevenueType: 60 - Charges For Services</b>						
6607 - Planning Comm. Determin.	0.00	0.00	0.00	2,134.00	2,134.00	-2,134.00
6609 - Variance Minor Amendment	2,000.00	2,000.00	0.00	19,008.00	19,008.00	-17,008.00
6611 - Tentative Tract Map	0.00	0.00	0.00	8,890.00	8,890.00	-8,890.00
6613 - Tentative Parcel Map	5,000.00	5,000.00	0.00	6,041.00	6,041.00	-1,041.00
6621 - Concept Approval	1,000.00	1,000.00	0.00	600.00	600.00	400.00
6623 - Planning Plan Check Fee	85,000.00	85,000.00	8,356.25	64,502.00	64,502.00	20,498.00
6627 - Other Planning Fees	9,000.00	9,000.00	0.00	2,548.00	2,548.00	6,452.00
6631 - Building Plan Check Fee	600,000.00	600,000.00	63,549.08	435,404.27	435,404.27	164,595.73

## General Fund Revenues - Budget vs. Actual

For Fiscal: 2021-2022 Period Ending: 12/31/2021

RevenueObject	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
6633 - Permit Issuance Fee	50,000.00	50,000.00	2,700.00	24,450.00	24,450.00	25,550.00
6639 - Addressing Fee	3,000.00	3,000.00	9.00	3,165.00	3,165.00	-165.00
6641 - Grading Inspection	150,000.00	150,000.00	27,516.37	284,061.31	284,061.31	-134,061.31
6655 - Other Engineering Fees	80,000.00	80,000.00	10,234.24	62,393.60	62,393.60	17,606.40
6659 - Solid Waste Exemption Fee	2,000.00	2,000.00	545.00	1,519.00	1,519.00	481.00
6683 - Art In Public Places Fees	0.00	0.00	0.00	12,055.42	12,055.42	-12,055.42
6685 - Reimbursed Expenses	50,000.00	50,000.00	14,414.71	55,866.81	55,866.81	-5,866.81
6687 - Legal Reimbursements - Development	10,000.00	10,000.00	3,400.00	16,170.00	16,170.00	-6,170.00
6688 - Legal Reimbursements - Other	30,000.00	30,000.00	0.00	0.00	0.00	30,000.00
6689 - Police Services Reimbursements	125,000.00	125,000.00	0.00	134,025.54	134,025.54	-9,025.54
6691 - Recreation Classes	150,000.00	150,000.00	15,255.61	69,184.09	69,184.09	80,815.91
6692 - Planning Reimbursements	20,000.00	130,311.00	0.00	176,484.01	176,484.01	-46,173.01
6693 - Activities & Trips	15,000.00	15,000.00	363.75	13,090.80	13,090.80	1,909.20
6694 - Staff Time Reimbursements	20,000.00	20,000.00	0.00	1,593.00	1,593.00	18,407.00
6699 - Other P/b/e	20,000.00	20,000.00	1,715.14	14,074.25	14,074.25	5,925.75
<b>RevenueType: 60 - Charges For Services Total:</b>	<b>1,427,000.00</b>	<b>1,537,311.00</b>	<b>148,059.15</b>	<b>1,407,260.10</b>	<b>1,407,260.10</b>	<b>130,050.90</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	20,000.00	20,000.00	0.00	60,898.92	60,898.92	-40,898.92
6704 - Gain/Loss on Asset Sale	0.00	0.00	0.00	479.00	479.00	-479.00
6707 - User Fee Income Solid Waste	60,000.00	60,000.00	0.00	17,268.46	17,268.46	42,731.54
<b>RevenueType: 70 - Other Total:</b>	<b>81,000.00</b>	<b>81,000.00</b>	<b>0.00</b>	<b>79,146.38</b>	<b>79,146.38</b>	<b>1,853.62</b>
<b>RevenueType: 90 - Transfers</b>						
6911 - Tsfs In - Fr CIP Fund	0.00	7,500.00	7,500.00	7,500.00	7,500.00	0.00
<b>RevenueType: 90 - Transfers Total:</b>	<b>0.00</b>	<b>7,500.00</b>	<b>7,500.00</b>	<b>7,500.00</b>	<b>7,500.00</b>	<b>0.00</b>
<b>Fund: 01 - GENERAL Total:</b>	<b>41,063,628.00</b>	<b>42,132,777.00</b>	<b>5,049,027.50</b>	<b>19,486,845.56</b>	<b>19,486,845.56</b>	<b>22,645,931.44</b>
<b>Total Surplus (Deficit):</b>	<b>41,063,628.00</b>	<b>42,132,777.00</b>	<b>5,049,027.50</b>	<b>19,486,845.56</b>	<b>19,486,845.56</b>	

## General Fund Revenues - Budget vs. Actual

For Fiscal: 2021-2022 Period Ending: 12/31/2021

**Fund Summary**

Fund	Original	Current	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget
	Total Budget	Total Budget				Remaining
01 - GENERAL	41,063,628.00	42,132,777.00	5,049,027.50	19,486,845.56	19,486,845.56	22,645,931.44
<b>Total Surplus (Deficit):</b>	<b>41,063,628.00</b>	<b>42,132,777.00</b>	<b>5,049,027.50</b>	<b>19,486,845.56</b>	<b>19,486,845.56</b>	



City of Dana Point, CA

# General Fund Expenditures - Budget vs. Actual Group Summary

For Fiscal: 2021-2022 Period Ending: 12/31/2021

ExpenseObject	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
<b>Fund: 01 - GENERAL</b>						
<b>ExpenseType: 10 - Personnel</b>						
1010 - Salaries	7,067,559.00	7,067,559.00	710,464.52	3,266,991.63	3,266,991.63	3,800,567.37
1030 - Hourly	265,092.00	265,092.00	23,172.20	127,951.11	127,951.11	137,140.89
1050 - Overtime	85,000.00	85,000.00	3,209.77	32,398.45	32,398.45	52,601.55
1070 - Stipends	9,346.00	9,346.00	1,038.45	4,458.42	4,458.42	4,887.58
1100 - Benefits	1,067,316.00	1,067,316.00	84,445.61	435,924.45	435,924.45	631,391.55
1120 - Retirement Benefits	1,120,291.00	1,120,291.00	64,471.94	769,570.32	769,570.32	350,720.68
1140 - Medi-tax 1.45%	107,931.00	107,931.00	11,041.98	51,821.53	51,821.53	56,109.47
1200 - Outside Assistance	0.00	0.00	0.00	2,428.13	2,428.13	-2,428.13
<b>ExpenseType: 10 - Personnel Total:</b>	<b>9,722,535.00</b>	<b>9,722,535.00</b>	<b>897,844.47</b>	<b>4,691,544.04</b>	<b>4,691,544.04</b>	<b>5,030,990.96</b>
<b>ExpenseType: 20 - Materials &amp; Services</b>						
2010 - Communications	142,100.00	147,845.00	13,489.12	67,652.40	117,203.20	30,641.80
2030 - Equipment Maintenance	465,900.00	465,900.00	32,604.73	182,955.38	384,120.69	81,779.31
2040 - Copier Usage	17,400.00	17,400.00	0.00	7,399.85	7,399.85	10,000.15
2050 - Vehicle Maintenance	79,000.00	79,000.00	4,489.85	35,814.13	65,529.23	13,470.77
2070 - Office Supplies	84,850.00	84,850.00	4,183.25	21,324.54	44,610.58	40,239.42
2090 - Memberships & Dues	75,425.00	75,425.00	10,445.60	29,213.64	29,213.64	46,211.36
2110 - Operating Supplies	558,050.00	558,050.00	28,229.80	149,249.98	277,879.30	280,170.70
2130 - Books & Subscriptions	32,375.00	32,375.00	1,496.00	9,150.11	9,150.11	23,224.89
2150 - Training	56,550.00	73,550.00	-386.47	18,563.34	18,563.34	54,986.66
2170 - Postage	33,000.00	33,000.00	69.37	4,753.44	18,000.00	15,000.00
2190 - Facil & Equip Lease/Rent	102,000.00	102,000.00	5,250.29	33,626.84	100,000.00	2,000.00
2210 - Utilities	1,288,400.00	1,288,400.00	110,091.65	610,132.60	1,270,109.78	18,290.22
2230 - Professional Services	2,277,800.00	3,071,555.00	403,263.31	1,281,964.98	2,324,296.50	747,258.50
2240 - Reimbursable Costs	268,000.00	382,311.00	184,003.94	394,428.65	504,787.24	-122,476.24
2250 - Advertising	41,550.00	41,550.00	3,166.86	16,514.51	32,385.54	9,164.46
2270 - Travel, Conf. & Meetings	103,900.00	103,900.00	6,004.93	28,762.07	28,762.07	75,137.93
2290 - Auto Allowance	74,250.00	74,250.00	7,283.27	32,611.35	32,611.35	41,638.65
2310 - City Attorney	1,095,000.00	1,095,000.00	69,185.41	564,274.38	564,274.38	530,725.62
2330 - Police Services	13,694,000.00	13,694,000.00	1,102,341.64	6,753,099.95	13,584,878.06	109,121.94
2340 - Parking Lot Leases	52,000.00	52,000.00	4,221.31	23,880.06	49,591.69	2,408.31
2350 - Street Maintenance	1,372,000.00	1,422,000.00	159,671.53	345,910.46	1,388,074.92	33,925.08
2410 - Community Activities	582,850.00	582,850.00	25,757.84	377,869.25	377,869.25	204,980.75
2430 - Recreation Programs	134,500.00	134,500.00	5,986.89	33,821.77	33,821.77	100,678.23
2450 - Landscape Maintenance	595,000.00	565,000.00	71,489.69	276,042.30	554,843.92	10,156.08
2470 - Tree Maintenance	610,000.00	610,000.00	85,575.00	284,232.40	610,000.00	0.00
2490 - Street Sweeping	262,000.00	262,000.00	19,500.00	97,500.00	226,500.00	35,500.00
2510 - Storm Drains	857,800.00	857,800.00	120,520.35	296,925.91	794,436.15	63,363.85
2530 - Safety Lighting	183,500.00	308,500.00	47,871.04	164,728.83	264,379.75	44,120.25
2550 - Park Maintenance	985,000.00	1,015,000.00	106,482.51	464,837.65	981,382.19	33,617.81
2590 - Data Technology	287,500.00	421,500.00	46,954.67	169,094.71	378,203.62	43,296.38
2600 - Marketing	115,000.00	115,000.00	3,098.43	71,757.84	71,757.84	43,242.16
2999 - Operations Contingency	250,000.00	191,000.00	0.00	0.00	0.00	191,000.00
<b>ExpenseType: 20 - Materials &amp; Services Total:</b>	<b>26,776,700.00</b>	<b>27,957,511.00</b>	<b>2,682,341.81</b>	<b>12,848,093.32</b>	<b>25,144,635.96</b>	<b>2,812,875.04</b>
<b>ExpenseType: 30 - Capital Outlay</b>						
3010 - Furniture & Equipment	5,000.00	54,000.00	3,022.75	3,022.75	43,022.75	10,977.25
<b>ExpenseType: 30 - Capital Outlay Total:</b>	<b>5,000.00</b>	<b>54,000.00</b>	<b>3,022.75</b>	<b>3,022.75</b>	<b>43,022.75</b>	<b>10,977.25</b>
<b>ExpenseType: 40 - Insurance</b>						
4010 - Liability Insur Premiums	497,000.00	497,000.00	-170.00	464,687.05	464,687.05	32,312.95
4030 - Property Insurance Premiums	130,000.00	130,000.00	0.00	121,552.00	121,552.00	8,448.00
4050 - Employee Bond Premiums	1,200.00	1,200.00	0.00	1,213.00	1,213.00	-13.00



## General Fund Expenditures - Budget vs. Actual

For Fiscal: 2021-2022 Period Ending: 12/31/2021

ExpenseObject	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
4110 - Workers' Compensation	130,000.00	130,000.00	0.00	145,792.00	145,792.00	-15,792.00
4210 - Unemployment Benefits	1,500.00	1,500.00	0.00	0.00	0.00	1,500.00
<b>ExpenseType: 40 - Insurance Total:</b>	<b>759,700.00</b>	<b>759,700.00</b>	<b>-170.00</b>	<b>733,244.05</b>	<b>733,244.05</b>	<b>26,455.95</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
9050 - Tsfs Out - To Cap Impv Fund	4,204,863.00	4,204,863.00	0.00	4,204,863.00	4,204,863.00	0.00
<b>ExpenseType: 90 - Operating Transfers Out Total:</b>	<b>4,304,863.00</b>	<b>4,304,863.00</b>	<b>0.00</b>	<b>4,204,863.00</b>	<b>4,204,863.00</b>	<b>100,000.00</b>
<b>Fund: 01 - GENERAL Total:</b>	<b>41,568,798.00</b>	<b>42,798,609.00</b>	<b>3,583,039.03</b>	<b>22,480,767.16</b>	<b>34,817,309.80</b>	<b>7,981,299.20</b>
<b>Total Surplus (Deficit):</b>	<b>-41,568,798.00</b>	<b>-42,798,609.00</b>	<b>-3,583,039.03</b>	<b>-22,480,767.16</b>	<b>-34,817,309.80</b>	

## General Fund Expenditures - Budget vs. Actual

For Fiscal: 2021-2022 Period Ending: 12/31/2021

**Fund Summary**

Fund	Original	Current	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget
	Total Budget	Total Budget				Remaining
01 - GENERAL	-41,568,798.00	-42,798,609.00	-3,583,039.03	-22,480,767.16	-34,817,309.80	-7,981,299.20
<b>Total Surplus (Deficit):</b>	<b>-41,568,798.00</b>	<b>-42,798,609.00</b>	<b>-3,583,039.03</b>	<b>-22,480,767.16</b>	<b>-34,817,309.80</b>	



City of Dana Point, CA

# Balance Sheet

## Account Summary

As Of 12/31/2021

Account	Name	Balance
<b>Fund: 01 - GENERAL</b>		
<b>Assets</b>		
<a href="#">01-1011</a>	Claim on Cash	18,767,549.30
<a href="#">01-1020</a>	Petty Cash	5,200.00
<a href="#">01-1050</a>	Taxes Receivable - Current	984,173.04
<a href="#">01-1200</a>	Accounts Receivable	160,734.00
<a href="#">01-1250</a>	Advance Deposits	800.00
<a href="#">01-1350</a>	Interest Rec On Investments	99.45
<a href="#">01-1500</a>	Investments - Adjust To Fmv	285,959.00
<a href="#">01-1530</a>	Prem/disc - U.S. Gov't Secur	-117,219.79
	<b>Total Assets:</b>	<b>20,087,295.00</b>
		<b><u>20,087,295.00</u></b>
<b>Liability</b>		
<a href="#">01-2020</a>	Accounts Payable	178,158.78
<a href="#">01-2080</a>	Due To Other Agencies	137.22
<a href="#">01-2151</a>	Tenant Security Deposits	1,900.00
<a href="#">01-2391</a>	Deferred Inflow of Resources	160,734.00
	<b>Total Liability:</b>	<b>340,930.00</b>
<b>Equity</b>		
<a href="#">01-2470</a>	Fund Balance Desig. for Art in Public Place	290,432.46
<a href="#">01-2500</a>	Investments - Adjust To Fmv	285,959.00
<a href="#">01-2550</a>	Fund Balance Desig. for Special Purpose	4,799,000.00
<a href="#">01-2560</a>	Economic Stability Reserve	4,179,868.00
<a href="#">01-2570</a>	Extreme Event Reserve	3,419,892.00
<a href="#">01-9920</a>	Fund Balance - Undesignated	9,765,135.14
	<b>Total Beginning Equity:</b>	<b>22,740,286.60</b>
Total Revenue		19,486,845.56
Total Expense		22,480,767.16
<b>Revenues Over/Under Expenses</b>		<b>-2,993,921.60</b>
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>19,746,365.00</b>
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>	<b><u>20,087,295.00</u></b>

**Balance Sheet****As Of 12/31/2021**

<b>Account</b>	<b>Name</b>	<b>Balance</b>	
<b>Fund: 02 - GASOLINE TAX</b>			
<b>Assets</b>			
<a href="#">02-1011</a>	Claim on Cash	1,849,095.25	
<a href="#">02-1500</a>	Investments - Adjust To Fmv	24,373.00	
	<b>Total Assets:</b>	<b>1,873,468.25</b>	<b><u>1,873,468.25</u></b>
<b>Liability</b>			
	<b>Total Liability:</b>	<b>0.00</b>	
<b>Equity</b>			
<a href="#">02-2500</a>	Investments - Adjust To Fmv	24,373.00	
<a href="#">02-9920</a>	Fund Balance	1,427,324.67	
	<b>Total Beginning Equity:</b>	<b>1,451,697.67</b>	
Total Revenue		421,770.58	
Total Expense		0.00	
<b>Revenues Over/Under Expenses</b>		<b>421,770.58</b>	
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>1,873,468.25</b>	
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>		<b><u>1,873,468.25</u></b>

## Balance Sheet

As Of 12/31/2021

Account	Name	Balance	
<b>Fund: 04 - MEASURE M FUND</b>			
<b>Assets</b>			
<a href="#">04-1011</a>	Claim on Cash	1,210,188.65	
<a href="#">04-1500</a>	Investments - Adjust To Fmv	14,151.00	
	<b>Total Assets:</b>	<b>1,224,339.65</b>	<b><u>1,224,339.65</u></b>
<b>Liability</b>			
	<b>Total Liability:</b>	<b>0.00</b>	
<b>Equity</b>			
<a href="#">04-2480</a>	Fund Balance Restricted for SMP	188,480.00	
<a href="#">04-2500</a>	Investments - Adjust To Fmv	14,151.00	
<a href="#">04-9920</a>	Fund Balance	787,752.59	
	<b>Total Beginning Equity:</b>	<b>990,383.59</b>	
Total Revenue		268,496.06	
Total Expense		34,540.00	
<b>Revenues Over/Under Expenses</b>		<b>233,956.06</b>	
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>1,224,339.65</b>	
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>		<b><u>1,224,339.65</u></b>

## Balance Sheet

As Of 12/31/2021

Account	Name	Balance	
<b>Fund: 05 - AB2766 - CLEAN AIR ACT</b>			
<b>Assets</b>			
<a href="#">05-1011</a>	Claim on Cash	619,004.75	
<a href="#">05-1500</a>	Investments - Adjust To Fmv	10,196.00	
	<b>Total Assets:</b>	<b>629,200.75</b>	<b><u>629,200.75</u></b>
<b>Liability</b>			
	<b>Total Liability:</b>	<b>0.00</b>	
<b>Equity</b>			
<a href="#">05-2500</a>	Investments - Adjust To Fmv	10,196.00	
<a href="#">05-9920</a>	Fund Balance	608,099.66	
	<b>Total Beginning Equity:</b>	<b>618,295.66</b>	
Total Revenue		10,905.09	
Total Expense		0.00	
<b>Revenues Over/Under Expenses</b>		<b>10,905.09</b>	
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>629,200.75</b>	
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>		<b><u>629,200.75</u></b>

**Balance Sheet****As Of 12/31/2021**

Account	Name	Balance	
<b>Fund: 06 - COASTAL TRANSIT</b>			
<b>Assets</b>			
<a href="#">06-1011</a>	Claim on Cash	-541,095.08	
<a href="#">06-1200</a>	Accounts Receivable	262,337.37	
<a href="#">06-1500</a>	Investments - Adjust To Fmv	3,511.00	
	<b>Total Assets:</b>	<u>-275,246.71</u>	<u><b>-275,246.71</b></u>
<b>Liability</b>			
<a href="#">06-2391</a>	Deferred Inflow of Resources	262,337.37	
	<b>Total Liability:</b>	<u>262,337.37</u>	
<b>Equity</b>			
<a href="#">06-2500</a>	Investments - Adjust To Fmv	3,511.00	
<a href="#">06-9920</a>	Fund Balance	392,108.83	
	<b>Total Beginning Equity:</b>	<u>395,619.83</u>	
Total Revenue		0.00	
Total Expense		<u>933,203.91</u>	
<b>Revenues Over/Under Expenses</b>		<u>-933,203.91</u>	
	<b>Total Equity and Current Surplus (Deficit):</b>	<u>-537,584.08</u>	
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>		<u><u><b>-275,246.71</b></u></u>

**Balance Sheet****As Of 12/31/2021**

<b>Account</b>	<b>Name</b>	<b>Balance</b>	
<b>Fund: 07 - TBID</b>			
<b>Assets</b>			
<a href="#">07-1011</a>	Claim on Cash	593,271.74	
<a href="#">07-1200</a>	Accounts Receivable	119,092.00	
<a href="#">07-1500</a>	Investments - Adjust To Fmv	8,335.00	
	<b>Total Assets:</b>	<u>720,698.74</u>	<u><b>720,698.74</b></u>
<b>Liability</b>			
	<b>Total Liability:</b>	<u>0.00</u>	
<b>Equity</b>			
<a href="#">07-2480</a>	TBID '89 Act Fund Bal Reserve	486,184.09	
<a href="#">07-2500</a>	Investments - Adjust To Fmv	8,335.00	
<a href="#">07-9920</a>	Fund Balance	2,223.65	
	<b>Total Beginning Equity:</b>	<u>496,742.74</u>	
	Total Revenue	792,229.00	
	Total Expense	<u>568,273.00</u>	
	<b>Revenues Over/Under Expenses</b>	<b>223,956.00</b>	
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>720,698.74</b>	
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>		<u><u><b>720,698.74</b></u></u>



## Balance Sheet

As Of 12/31/2021

Account	Name	Balance	
<b>Fund: 08 - ROAD MAINTENANCE AND REHAB</b>			
<b>Assets</b>			
<a href="#">08-1011</a>	Claim on Cash	861,459.25	
<a href="#">08-1500</a>	Investments - Adjust To Fmv	8,895.00	
	<b>Total Assets:</b>	<b>870,354.25</b>	<b><u>870,354.25</u></b>
<b>Liability</b>			
	<b>Total Liability:</b>	<b>0.00</b>	
<b>Equity</b>			
<a href="#">08-2500</a>	Investments - Adjust To Fmv	8,895.00	
<a href="#">08-9920</a>	Fund Balance	633,598.33	
	<b>Total Beginning Equity:</b>	<b>642,493.33</b>	
Total Revenue		227,860.92	
Total Expense		0.00	
<b>Revenues Over/Under Expenses</b>		<b>227,860.92</b>	
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>870,354.25</b>	
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>		<b><u>870,354.25</u></b>

## Balance Sheet

As Of 12/31/2021

Account	Name	Balance	
<b>Fund: 09 - HEADLANDS HABITAT (ESHA)</b>			
<b>Assets</b>			
<a href="#">09-1011</a>	Claim on Cash	296,062.39	
<a href="#">09-1391</a>	Beneficial Interest Receivable	442,379.00	
<a href="#">09-1500</a>	Investments - Adjust To Fmv	5,308.00	
	<b>Total Assets:</b>	<b>743,749.39</b>	<b><u>743,749.39</u></b>
<b>Liability</b>			
<a href="#">09-2391</a>	Deferred Inflow of Resources	442,379.00	
	<b>Total Liability:</b>	<b>442,379.00</b>	
<b>Equity</b>			
<a href="#">09-2500</a>	Investments - Adjust To Fmv	5,308.00	
<a href="#">09-9920</a>	Fund Balance	307,662.93	
	<b>Total Beginning Equity:</b>	<b>312,970.93</b>	
Total Revenue		0.00	
Total Expense		11,600.54	
<b>Revenues Over/Under Expenses</b>		<b>-11,600.54</b>	
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>301,370.39</b>	
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>		<b><u>743,749.39</u></b>

**Balance Sheet****As Of 12/31/2021**

<b>Account</b>	<b>Name</b>	<b>Balance</b>	
<b>Fund: 11 - CAPITAL IMPROVEMENTS</b>			
<b>Assets</b>			
<a href="#">11-1011</a>	Claim on Cash	12,376,611.90	
	<b>Total Assets:</b>	<b>12,376,611.90</b>	<b><u>12,376,611.90</u></b>
<b>Liability</b>			
	<b>Total Liability:</b>	<b>0.00</b>	
<b>Equity</b>			
<a href="#">11-2440</a>	Fund Bal Reserved for Doheny Village Imp	418,131.67	
<a href="#">11-2580</a>	Community Investment Reserve	5,294,178.00	
<a href="#">11-9920</a>	Fund Balance - Undesignated	3,283,114.37	
	<b>Total Beginning Equity:</b>	<b>8,995,424.04</b>	
Total Revenue		4,238,863.00	
Total Expense		857,675.14	
<b>Revenues Over/Under Expenses</b>		<b>3,381,187.86</b>	
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>12,376,611.90</b>	
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>		<b><u>12,376,611.90</u></b>

**Balance Sheet****As Of 12/31/2021**

<b>Account</b>	<b>Name</b>	<b>Balance</b>	
<b>Fund: 12 - FACILITIES IMPROVEMENT FUND</b>			
<b>Assets</b>			
<a href="#">12-1011</a>	Claim on Cash	1,991,059.64	
	<b>Total Assets:</b>	<u>1,991,059.64</u>	<u>1,991,059.64</u>
<b>Liability</b>			
	<b>Total Liability:</b>	<u>0.00</u>	
<b>Equity</b>			
<a href="#">12-2480</a>	Fund Balance Restricted for PEG Fees	380,087.23	
<a href="#">12-9920</a>	Fund Balance	2,138,441.17	
	<b>Total Beginning Equity:</b>	<u>2,518,528.40</u>	
Total Revenue		32,922.95	
Total Expense		<u>560,391.71</u>	
<b>Revenues Over/Under Expenses</b>		<u>-527,468.76</u>	
	<b>Total Equity and Current Surplus (Deficit):</b>	<u>1,991,059.64</u>	
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>		<u>1,991,059.64</u>

**Balance Sheet****As Of 12/31/2021**

<b>Account</b>	<b>Name</b>	<b>Balance</b>	
<b>Fund: 21 - PARK DEVELOPMENT</b>			
<b>Assets</b>			
<a href="#">21-1011</a>	Claim on Cash	67,545.88	
<a href="#">21-1500</a>	Investments - Adjust To Fmv	1,153.00	
	<b>Total Assets:</b>	<b>68,698.88</b>	<b><u>68,698.88</u></b>
<b>Liability</b>			
	<b>Total Liability:</b>	<b>0.00</b>	
<b>Equity</b>			
<a href="#">21-2500</a>	Investments - Adjust To Fmv	1,153.00	
<a href="#">21-9920</a>	Fund Balance	67,545.88	
	<b>Total Beginning Equity:</b>	<b>68,698.88</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>68,698.88</b>	
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>		<b><u>68,698.88</u></b>

## Balance Sheet

As Of 12/31/2021

Account	Name	Balance	
<b>Fund: 25 - SUPP LAW ENFORCEMENT SERVICES</b>			
<b>Assets</b>			
<a href="#">25-1011</a>	Claim on Cash	91,042.37	
<a href="#">25-1500</a>	Investments - Adjust To Fmv	1,249.00	
	<b>Total Assets:</b>	<b>92,291.37</b>	<b><u>92,291.37</u></b>
<b>Liability</b>			
	<b>Total Liability:</b>	<b>0.00</b>	
<b>Equity</b>			
<a href="#">25-2500</a>	Investments - Adjust To Fmv	1,249.00	
<a href="#">25-9920</a>	Fund Balance	52,683.51	
	<b>Total Beginning Equity:</b>	<b>53,932.51</b>	
Total Revenue		134,842.82	
Total Expense		96,483.96	
<b>Revenues Over/Under Expenses</b>		<b>38,358.86</b>	
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>92,291.37</b>	
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>		<b><u>92,291.37</u></b>

**Balance Sheet****As Of 12/31/2021**

<b>Account</b>	<b>Name</b>	<b>Balance</b>	
<b>Fund: 27 - CFD 2006-1 MAINTENANCE</b>			
<b>Assets</b>			
<a href="#">27-1011</a>	Claim on Cash	700,300.60	
<a href="#">27-1500</a>	Investments - Adjust To Fmv	11,223.00	
	<b>Total Assets:</b>	<b>711,523.60</b>	<b><u>711,523.60</u></b>
<b>Liability</b>			
	<b>Total Liability:</b>	<b>0.00</b>	
<b>Equity</b>			
<a href="#">27-2480</a>	Funicular Replacement Reserve	31,000.00	
<a href="#">27-2500</a>	Investments - Adjust To Fmv	11,223.00	
<a href="#">27-9920</a>	Fund Balance	602,252.06	
	<b>Total Beginning Equity:</b>	<b>644,475.06</b>	
Total Revenue		184,779.08	
Total Expense		117,730.54	
<b>Revenues Over/Under Expenses</b>		<b>67,048.54</b>	
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>711,523.60</b>	
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>		<b><u>711,523.60</u></b>

## Balance Sheet

As Of 12/31/2021

Account	Name	Balance	
<b>Fund: 31 - AGENCY TRUST</b>			
<b>Assets</b>			
<a href="#">31-1011</a>	Claim on Cash	10,950,675.71	
	<b>Total Assets:</b>	<b>10,950,675.71</b>	<b><u>10,950,675.71</u></b>
<b>Liability</b>			
<a href="#">31-2150</a>	CD 3rd Party Rev & Staff Time (refu	250,538.07	
<a href="#">31-2210</a>	Deposits - San Joaquin Hills TCA	1,802.99	
<a href="#">31-2220</a>	Deposits - Carits	821.73	
<a href="#">31-2240</a>	Deposits - Smip	2,902.58	
<a href="#">31-2270</a>	Deposits - Green Bldg Prog	688.00	
<a href="#">31-2300</a>	Trust Deposits	625,314.63	
<a href="#">31-2310</a>	P/b/e Planning Deposits	2,831.25	
<a href="#">31-2320</a>	Other Comm Dev Deposits	1,768,329.02	
<a href="#">31-2360</a>	CD Projects with Contracts (non-ref	-18,420.00	
<a href="#">31-2380</a>	Affordable Housing Program	549,271.55	
<a href="#">31-2390</a>	Building Permit Eng Deposits	238,400.29	
<a href="#">31-2410</a>	PW Refundable Cash Bonds	7,528,000.00	
<a href="#">31-2490</a>	Deposits - ADA (CASp Certification and Tr:	195.60	
	<b>Total Liability:</b>	<b>10,950,675.71</b>	
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>0.00</b>	
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>	<b>10,950,675.71</b>	<b><u>10,950,675.71</u></b>



## Balance Sheet

As Of 12/31/2021

Account	Name	Balance	
<b>Fund: 33 - CFD 2013 BONDHOLDER FUND</b>			
<b>Assets</b>			
<a href="#">33-1011</a>	Claim on Cash	1,017,535.02	
<a href="#">33-1583</a>	Reserve 2020-1 (92057004)	2,649,302.92	
<a href="#">33-1584</a>	Bond Payment 2020-1 (92057001)	113.23	
<a href="#">33-1585</a>	Special Tax 2020-1 (92057000)	1,019,137.21	
<a href="#">33-1610</a>	Escrow Fund 2020-1 (92057200)	4.61	
<a href="#">33-1660</a>	Admin. Expense Account (92057003)	0.26	
	<b>Total Assets:</b>	<b>4,686,093.25</b>	<b><u>4,686,093.25</u></b>
<b>Liability</b>			
<a href="#">33-2090</a>	Due to Bondholders	4,686,093.25	
	<b>Total Liability:</b>	<b>4,686,093.25</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>4,686,093.25</u></b>



City of Dana Point, CA

# CIP Projects - Budget vs. Actual Group Summary

For Fiscal: 2021-2022 Period Ending: 12/31/2021

CIP	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
<b>Fund: 11 - CAPITAL IMPROVEMENTS</b>						
0000 - Undesignated	0.00	7,500.00	7,500.00	7,500.00	7,500.00	0.00
1291 - Capo Beach Connectivity Study Enhancements Proj	0.00	47,688.00	0.00	0.00	1,053.95	46,634.05
1317 - Residential Resurfacing FY20	0.00	367,896.00	0.00	113,948.59	367,909.63	-13.63
1318 - Residential Resurfacing FY21	0.00	2,130,000.00	0.00	0.00	40,000.00	2,090,000.00
1320 - Arterial Roadway Slurry Program FY21	0.00	312,343.00	17,012.88	160,024.78	196,106.24	116,236.76
1322 - Residential Roadway Slurry Program FY21	0.00	781,200.00	24,696.29	255,944.39	376,062.41	405,137.59
1323 - Stonehill Bridge Deck Treatment	0.00	21,681.00	0.00	2,579.60	11,414.03	10,266.97
1324 - Citywide Storm Drain Repairs	0.00	59,707.00	0.00	9,710.00	55,130.26	4,576.74
1329 - FY22 Road Resurfacing	2,250,000.00	2,250,000.00	34,000.00	34,000.00	34,000.00	2,216,000.00
1330 - FY22 Residential Slurry	2,252,000.00	2,252,000.00	0.00	0.00	0.00	2,252,000.00
1331 - FY22 Citywide Storm Drain Repairs	200,000.00	200,000.00	0.00	0.00	75,000.00	125,000.00
1332 - FY22 Citywide Storm Drain Improvements Design	400,000.00	400,000.00	42,074.10	76,744.85	175,000.00	225,000.00
1333 - FY22 Water Quality/Diversion Repairs & Mntce.	50,000.00	50,000.00	0.00	0.00	0.00	50,000.00
1334 - FY22 Roadway Rehab & Repair Design Work	100,000.00	100,000.00	0.00	0.00	90,000.00	10,000.00
1335 - FY22 Sidewalk/Concrete Repairs & ADA	100,000.00	100,000.00	0.00	0.00	0.01	99,999.99
1336 - FY22 Traffic Safety Repairs & Improvements	100,000.00	100,000.00	3,245.00	8,998.85	80,888.85	19,111.15
1340 - FY22 Doheny Village Connectivity Design/Improvements	400,000.00	644,000.00	0.00	188,224.08	188,224.08	455,775.92
1347 - Traffic Signal Synchronization Project-Project P	0.00	325,000.00	0.00	0.00	0.00	325,000.00
<b>Fund: 11 - CAPITAL IMPROVEMENTS Total:</b>	<b>5,852,000.00</b>	<b>10,149,015.00</b>	<b>128,528.27</b>	<b>857,675.14</b>	<b>1,698,289.46</b>	<b>8,450,725.54</b>
<b>Total Surplus (Deficit):</b>	<b>-5,852,000.00</b>	<b>-10,149,015.00</b>	<b>-128,528.27</b>	<b>-857,675.14</b>	<b>-1,698,289.46</b>	

## CIP Projects - Budget vs. Actual

For Fiscal: 2021-2022 Period Ending: 12/31/2021

**Fund Summary**

Fund	Original	Current	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget
	Total Budget	Total Budget				Remaining
11 - CAPITAL IMPROVEMENT	-5,852,000.00	-10,149,015.00	-128,528.27	-857,675.14	-1,698,289.46	-8,450,725.54
<b>Total Surplus (Deficit):</b>	<b>-5,852,000.00</b>	<b>-10,149,015.00</b>	<b>-128,528.27</b>	<b>-857,675.14</b>	<b>-1,698,289.46</b>	

**FY22 Summary of Capital Improvement Project Statuses**  
As of December 31, 2021

Project No.	Project Name	FY22 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. City will commence design for our portion of the work in FY 21/22; RFP process being initiated	47,688.00	14,239.75	1,053.95	46,634.05
1317	Residential Resurfacing FY20 (#1317) Summary: Project was completed in Summer 2021. NOC approved by City Council on June 1, 2021. Project close out and final retention payment completed in September 2021, with project savings being returned to the CIP Fund. Project included street rehabilitation of 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 included the Stonehill & Ritz Carlton Drive Bridge Deck Treatment (CIP#1323), and asphalt repairs in the Del Obispo Community Center (Fund 12 Project #2004).	367,896.00	2,270,807.99	367,909.63	(13.63)
1318	Residential Resurfacing FY21 (#1318) Summary: Project bid opening occurred on November 10, 2021 and the contract was awarded at the December 7, 2021 City Council meeting. Construction to begin in February 2022. Project entails street rehabilitation of portions of Violet Lantern, Via Fortuna, Quail Run, Mermaid Circle, Shippside Drive, and various alleys citywide. In addition, minor sidewalk improvements on Crystal Lantern and minor drainage improvements on Amber Lantern are included in the Project.	2,130,000.00	30,500.00	40,000.00	2,090,000.00
1320	Arterial Roadway Slurry Program FY21 (#1320) Summary: Project was completed in Fall 2021 (in conjunction with CIP#1322). NOC approved by City Council at the November 2, 2021 meeting with project savings being returned to the CIP Fund.	312,343.00	187,657.14	196,106.24	116,236.76
1322	Residential Roadway Slurry Program FY21 (#1322) Summary: Project was completed in Fall 2021 (in conjunction with CIP#1320). NOC approved by City Council at the November 2, 2021 meeting with project savings being returned to the CIP Fund.	781,200.00	543,800.09	376,062.41	405,137.59
1323	Stonehill Bridge Deck Treatment (#1323) Summary: The Project was completed in Summer 2021, in conjunction with CIP#1317 and asphalt repairs in the Del Obispo Community Center (Fund 12 Project #2004). NOC approved by City Council on June 1, 2021. Project close out and final retention payment completed in September 2021 with project savings returned to the CIP fund.	21,681.00	68,894.69	11,414.03	10,266.97
1324	Citywide Storm Drain Repairs (#1324) Summary: Project is current and ongoing.	59,707.00	140,292.49	55,130.26	4,576.74
1329	FY22 Road Resurfacing (#1329) Summary: Project is current and ongoing.	2,250,000.00	-	34,000.00	2,216,000.00
1330	FY22 Residential Slurry (#1330) Summary: Project is current and design work ongoing.	2,252,000.00	-		2,252,000.00

**FY22 Summary of Capital Improvement Project Statuses**  
As of December 31, 2021

Project No.	Project Name	FY22 Current Budget	PY Total Expenditures	FYTD Activity + Encumbrances	Budget Remaining
1331	FY22 Citywide Storm Drain Repairs (#1331) Summary: Project is current and ongoing.	200,000.00	-	75,000.00	125,000.00
1332	FY22 Citywide Storm Drain Improvements Design (#1332) Summary: Project is current and ongoing.	400,000.00	-	175,000.00	225,000.00
1333	FY22 Water Quality/Diversion Repairs & Mntce. (#1333) Summary: Project is current and ongoing.	50,000.00	-	-	50,000.00
1334	FY22 Roadway Rehab & Repair Design Work (#1334) Summary: Project is current and design work ongoing. Project includes street rehabilitation of portions of Calle Fortuna, Calle Loma, Palisades Drive, Aurelio Drive, Callita Drive, Doheny Place, Formosa Drive, Moongate Court, Starridige Road, Via Elevado and Via Verde.	100,000.00	-	90,000.00	10,000.00
1335	FY22 Sidewalk/Concrete Repairs & ADA (#1335) Summary: Project is current and ongoing.	100,000.00	-	0.01	99,999.99
1336	FY22 Traffic Safety Repairs & Improvements (#1336) Summary: Project is current and ongoing.	100,000.00	-	80,888.85	19,111.15
1340	FY22 Doheny Village Connectivity Design/Improvements (#1340) Summary: On May 18, 2021, City Council approved the acquisition of the Holder Property as part of the Doheny Village Connectivity/ Improvement Project in the amount of \$165,000. The City owns the open space lot now and has completed clean up activities including new fencing and landscaping. Project is current and ongoing.	644,000.00	1,000.00	188,224.08	455,775.92
1347	Traffic Signal Synchronization Project - Project P (#1347) Summary: Project is current and ongoing. Project award announcement from OCTA is expected in February 2022.	325,000.00	-	-	325,000.00
		<b>10,141,515.00</b>	<b>3,257,192.15</b>	<b>1,690,789.46</b>	<b>8,450,725.54</b>
		<b>FY22 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: 2021-2022 Period Ending: 12/31/2021

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	2,019,553.00	2,081,117.00	202,170.57	938,738.64	938,738.64	1,142,378.36
1030 - Hourly	49,329.00	32,886.00	3,193.26	15,704.83	15,704.83	17,181.17
1050 - Overtime	13,500.00	13,500.00	949.55	5,964.61	5,964.61	7,535.39
1100 - Benefits	299,016.00	315,216.00	23,271.25	105,104.35	105,104.35	210,111.65
1120 - Retirement Benefits	677,474.00	682,522.00	13,876.74	530,391.27	530,391.27	152,130.73
1140 - Medi-tax 1.45%	30,433.00	31,088.00	3,151.46	15,116.02	15,116.02	15,971.98
1200 - Outside Assistance	0.00	0.00	0.00	2,428.13	2,428.13	-2,428.13
<b>ExpenseType: 10 - Personnel Total:</b>	<b>3,089,305.00</b>	<b>3,156,329.00</b>	<b>246,612.83</b>	<b>1,613,447.85</b>	<b>1,613,447.85</b>	<b>1,542,881.15</b>
<b>ExpenseType: 20 - Materials &amp; Services</b>						
2010 - Communications	99,400.00	100,240.00	9,457.55	49,166.02	93,442.21	6,797.79
2030 - Equipment Maintenance	419,700.00	419,700.00	32,604.73	170,325.26	369,368.07	50,331.93
2040 - Copier Usage	6,500.00	6,500.00	0.00	1,756.26	1,756.26	4,743.74
2050 - Vehicle Maintenance	79,000.00	79,000.00	4,489.85	35,814.13	65,529.23	13,470.77
2070 - Office Supplies	29,750.00	29,750.00	290.87	7,426.01	25,814.51	3,935.49
2090 - Memberships & Dues	58,425.00	58,425.00	8,913.10	25,275.14	25,275.14	33,149.86
2110 - Operating Supplies	182,000.00	182,000.00	6,455.65	-21,231.40	23,879.43	158,120.57
2130 - Books & Subscriptions	15,275.00	15,275.00	20.00	3,099.40	3,099.40	12,175.60
2150 - Training	31,950.00	48,950.00	176.53	16,343.34	16,343.34	32,606.66
2170 - Postage	18,000.00	18,000.00	69.37	4,753.44	18,000.00	0.00
2190 - Facil & Equip Lease/Rent	100,000.00	100,000.00	5,250.29	33,626.84	100,000.00	0.00
2210 - Utilities	161,400.00	161,400.00	10,832.87	63,088.08	143,709.78	17,690.22
2230 - Professional Services	864,300.00	824,800.00	94,536.74	411,823.17	730,379.85	94,420.15
2250 - Advertising	28,350.00	28,350.00	1,511.86	12,471.97	21,239.00	7,111.00
2270 - Travel, Conf. & Meetings	56,000.00	56,000.00	777.98	14,537.75	14,537.75	41,462.25
2290 - Auto Allowance	30,050.00	30,050.00	2,719.09	11,332.39	11,332.39	18,717.61
2310 - City Attorney	1,095,000.00	1,095,000.00	69,185.41	564,274.38	564,274.38	530,725.62
2590 - Data Technology	287,500.00	421,500.00	46,954.67	169,094.71	378,203.62	43,296.38
2600 - Marketing	72,500.00	72,500.00	570.00	18,066.83	18,066.83	54,433.17
2999 - Operations Contingency	250,000.00	191,000.00	0.00	0.00	0.00	191,000.00
<b>ExpenseType: 20 - Materials &amp; Services Total:</b>	<b>3,885,100.00</b>	<b>3,938,440.00</b>	<b>294,816.56</b>	<b>1,591,043.72</b>	<b>2,624,251.19</b>	<b>1,314,188.81</b>
<b>ExpenseType: 30 - Capital Outlay</b>						
3010 - Furniture & Equipment	0.00	49,000.00	0.00	0.00	40,000.00	9,000.00
<b>ExpenseType: 30 - Capital Outlay Total:</b>	<b>0.00</b>	<b>49,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>40,000.00</b>	<b>9,000.00</b>
<b>ExpenseType: 40 - Insurance</b>						
4010 - Liability Insur Premiums	497,000.00	497,000.00	-170.00	464,687.05	464,687.05	32,312.95
4030 - Property Insurance Premiums	130,000.00	130,000.00	0.00	121,552.00	121,552.00	8,448.00
4050 - Employee Bond Premiums	1,200.00	1,200.00	0.00	1,213.00	1,213.00	-13.00
4110 - Workers' Compensation	130,000.00	130,000.00	0.00	145,792.00	145,792.00	-15,792.00
4210 - Unemployment Benefits	1,500.00	1,500.00	0.00	0.00	0.00	1,500.00
<b>ExpenseType: 40 - Insurance Total:</b>	<b>759,700.00</b>	<b>759,700.00</b>	<b>-170.00</b>	<b>733,244.05</b>	<b>733,244.05</b>	<b>26,455.95</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
9050 - Tsfs Out - To Cap Impv Fund	4,204,863.00	4,204,863.00	0.00	4,204,863.00	4,204,863.00	0.00
<b>ExpenseType: 90 - Operating Transfers Out Total:</b>	<b>4,304,863.00</b>	<b>4,304,863.00</b>	<b>0.00</b>	<b>4,204,863.00</b>	<b>4,204,863.00</b>	<b>100,000.00</b>
<b>Function: 10 - General Government Total:</b>	<b>12,038,968.00</b>	<b>12,208,332.00</b>	<b>541,259.39</b>	<b>8,142,598.62</b>	<b>9,215,806.09</b>	<b>2,992,525.91</b>
<b>Function: 20 - Public Safety</b>						
<b>ExpenseType: 10 - Personnel</b>						
1030 - Hourly	35,367.00	35,367.00	2,898.40	12,343.43	12,343.43	23,023.57

## GF Expenditures by Function

For Fiscal: 2021-2022 Period Ending: 12/31/2021

ExpenseObject	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
1120 - Retirement Benefits	2,652.00	2,652.00	211.95	920.34	920.34	1,731.66
1140 - Medi-tax 1.45%	513.00	513.00	42.02	180.99	180.99	332.01
<b>ExpenseType: 10 - Personnel Total:</b>	<b>38,532.00</b>	<b>38,532.00</b>	<b>3,152.37</b>	<b>13,444.76</b>	<b>13,444.76</b>	<b>25,087.24</b>
<b>ExpenseType: 20 - Materials &amp; Services</b>						
2010 - Communications	14,300.00	14,300.00	781.99	4,195.06	9,469.67	4,830.33
2030 - Equipment Maintenance	43,000.00	43,000.00	0.00	12,630.12	14,752.62	28,247.38
2040 - Copier Usage	500.00	500.00	0.00	176.21	176.21	323.79
2070 - Office Supplies	7,000.00	7,000.00	205.87	2,397.14	2,397.14	4,602.86
2090 - Memberships & Dues	200.00	200.00	0.00	0.00	0.00	200.00
2110 - Operating Supplies	75,000.00	75,000.00	4,201.62	20,752.91	20,752.91	54,247.09
2150 - Training	5,500.00	5,500.00	46.00	46.00	46.00	5,454.00
2230 - Professional Services	157,500.00	192,500.00	18,842.40	97,678.41	187,256.96	5,243.04
2240 - Reimbursable Costs	0.00	0.00	136,261.94	136,261.94	136,261.94	-136,261.94
2270 - Travel, Conf. & Meetings	17,500.00	17,500.00	2,283.95	6,282.54	6,282.54	11,217.46
2290 - Auto Allowance	7,000.00	7,000.00	761.55	3,403.88	3,403.88	3,596.12
2330 - Police Services	13,694,000.00	13,694,000.00	1,102,341.64	6,753,099.95	13,584,878.06	109,121.94
<b>ExpenseType: 20 - Materials &amp; Services Total:</b>	<b>14,021,500.00</b>	<b>14,056,500.00</b>	<b>1,265,726.96</b>	<b>7,036,924.16</b>	<b>13,965,677.93</b>	<b>90,822.07</b>
<b>ExpenseType: 30 - Capital Outlay</b>						
3010 - Furniture & Equipment	5,000.00	5,000.00	2,872.75	2,872.75	2,872.75	2,127.25
<b>ExpenseType: 30 - Capital Outlay Total:</b>	<b>5,000.00</b>	<b>5,000.00</b>	<b>2,872.75</b>	<b>2,872.75</b>	<b>2,872.75</b>	<b>2,127.25</b>
<b>Function: 20 - Public Safety Total:</b>	<b>14,065,032.00</b>	<b>14,100,032.00</b>	<b>1,271,752.08</b>	<b>7,053,241.67</b>	<b>13,981,995.44</b>	<b>118,036.56</b>
<b>Function: 40 - Community Development</b>						
<b>ExpenseType: 10 - Personnel</b>						
1010 - Salaries	2,603,774.00	2,603,774.00	262,986.51	1,184,992.15	1,184,992.15	1,418,781.85
1030 - Hourly	16,443.00	32,886.00	2,880.00	9,525.00	9,525.00	23,361.00
1050 - Overtime	32,500.00	32,500.00	609.90	4,543.93	4,543.93	27,956.07
1070 - Stipends	9,346.00	9,346.00	1,038.45	4,458.42	4,458.42	4,887.58
1100 - Benefits	393,000.00	393,000.00	30,235.13	172,486.50	172,486.50	220,513.50
1120 - Retirement Benefits	223,195.00	224,428.00	26,091.23	118,844.03	118,844.03	105,583.97
1140 - Medi-tax 1.45%	38,600.00	38,838.00	3,887.76	17,493.66	17,493.66	21,344.34
<b>ExpenseType: 10 - Personnel Total:</b>	<b>3,316,858.00</b>	<b>3,334,772.00</b>	<b>327,728.98</b>	<b>1,512,343.69</b>	<b>1,512,343.69</b>	<b>1,822,428.31</b>
<b>ExpenseType: 20 - Materials &amp; Services</b>						
2010 - Communications	12,500.00	18,245.00	1,448.97	6,816.31	6,816.31	11,428.69
2030 - Equipment Maintenance	3,200.00	3,200.00	0.00	0.00	0.00	3,200.00
2040 - Copier Usage	5,500.00	5,500.00	0.00	2,723.87	2,723.87	2,776.13
2070 - Office Supplies	26,500.00	26,500.00	48.48	4,418.28	4,418.28	22,081.72
2090 - Memberships & Dues	9,500.00	9,500.00	1,165.00	2,573.50	2,573.50	6,926.50
2110 - Operating Supplies	157,050.00	157,050.00	9,341.46	81,711.03	114,120.93	42,929.07
2130 - Books & Subscriptions	16,600.00	16,600.00	1,476.00	6,050.71	6,050.71	10,549.29
2150 - Training	11,100.00	11,100.00	-609.00	2,174.00	2,174.00	8,926.00
2230 - Professional Services	335,000.00	999,255.00	158,607.31	422,171.53	677,805.45	321,449.55
2240 - Reimbursable Costs	0.00	114,311.00	14,177.00	118,056.76	121,681.80	-7,370.80
2250 - Advertising	1,200.00	1,200.00	0.00	0.00	0.00	1,200.00
2270 - Travel, Conf. & Meetings	17,700.00	17,700.00	260.20	3,973.98	3,973.98	13,726.02
2290 - Auto Allowance	22,700.00	22,700.00	2,499.43	11,602.25	11,602.25	11,097.75
2340 - Parking Lot Leases	52,000.00	52,000.00	4,221.31	23,880.06	49,591.69	2,408.31
2600 - Marketing	42,500.00	42,500.00	2,528.43	53,691.01	53,691.01	-11,191.01
<b>ExpenseType: 20 - Materials &amp; Services Total:</b>	<b>713,050.00</b>	<b>1,497,361.00</b>	<b>195,164.59</b>	<b>739,843.29</b>	<b>1,057,223.78</b>	<b>440,137.22</b>
<b>Function: 40 - Community Development Total:</b>	<b>4,029,908.00</b>	<b>4,832,133.00</b>	<b>522,893.57</b>	<b>2,252,186.98</b>	<b>2,569,567.47</b>	<b>2,262,565.53</b>
<b>Function: 50 - Community Services</b>						
<b>ExpenseType: 10 - Personnel</b>						
1010 - Salaries	762,509.00	700,945.00	71,807.74	326,971.88	326,971.88	373,973.12
1030 - Hourly	131,486.00	131,486.00	12,098.48	75,981.75	75,981.75	55,504.25
1050 - Overtime	32,500.00	32,500.00	1,650.32	16,384.99	16,384.99	16,115.01
1100 - Benefits	147,000.00	130,800.00	10,764.22	57,780.02	57,780.02	73,019.98
1120 - Retirement Benefits	73,614.00	67,333.00	7,155.83	37,546.25	37,546.25	29,786.75
1140 - Medi-tax 1.45%	13,435.00	12,542.00	1,302.40	6,402.14	6,402.14	6,139.86

## GF Expenditures by Function

For Fiscal: 2021-2022 Period Ending: 12/31/2021

ExpenseObject	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
<b>ExpenseType: 10 - Personnel Total:</b>	<b>1,160,544.00</b>	<b>1,075,606.00</b>	<b>104,778.99</b>	<b>521,067.03</b>	<b>521,067.03</b>	<b>554,538.97</b>
<b>ExpenseType: 20 - Materials &amp; Services</b>						
2010 - Communications	5,000.00	4,160.00	327.26	1,764.81	1,764.81	2,395.19
2040 - Copier Usage	2,200.00	2,200.00	0.00	1,369.76	1,369.76	830.24
2070 - Office Supplies	6,500.00	6,500.00	10.00	856.98	5,754.52	745.48
2090 - Memberships & Dues	3,000.00	3,000.00	0.00	390.00	390.00	2,610.00
2110 - Operating Supplies	96,000.00	96,000.00	6,011.59	45,470.75	90,243.61	5,756.39
2150 - Training	4,500.00	4,500.00	0.00	0.00	0.00	4,500.00
2170 - Postage	15,000.00	15,000.00	0.00	0.00	0.00	15,000.00
2190 - Facil & Equip Lease/Rent	2,000.00	2,000.00	0.00	0.00	0.00	2,000.00
2210 - Utilities	742,000.00	742,000.00	68,718.76	400,765.87	742,000.00	0.00
2230 - Professional Services	271,500.00	271,500.00	15,628.10	81,692.51	90,275.01	181,224.99
2250 - Advertising	12,000.00	12,000.00	1,655.00	4,042.54	11,146.54	853.46
2270 - Travel, Conf. & Meetings	8,700.00	8,700.00	2,682.80	3,592.80	3,592.80	5,107.20
2290 - Auto Allowance	7,300.00	7,300.00	469.86	2,193.28	2,193.28	5,106.72
2410 - Community Activities	582,850.00	582,850.00	25,757.84	377,869.25	377,869.25	204,980.75
2430 - Recreation Programs	134,500.00	134,500.00	5,986.89	33,821.77	33,821.77	100,678.23
2450 - Landscape Maintenance	595,000.00	565,000.00	71,489.69	276,042.30	554,843.92	10,156.08
2470 - Tree Maintenance	610,000.00	610,000.00	85,575.00	284,232.40	610,000.00	0.00
2550 - Park Maintenance	985,000.00	1,015,000.00	106,482.51	464,837.65	981,382.19	33,617.81
<b>ExpenseType: 20 - Materials &amp; Services Total:</b>	<b>4,083,050.00</b>	<b>4,082,210.00</b>	<b>390,795.30</b>	<b>1,978,942.67</b>	<b>3,506,647.46</b>	<b>575,562.54</b>
<b>Function: 50 - Community Services Total:</b>	<b>5,243,594.00</b>	<b>5,157,816.00</b>	<b>495,574.29</b>	<b>2,500,009.70</b>	<b>4,027,714.49</b>	<b>1,130,101.51</b>
<b>Function: 60 - Public Works</b>						
<b>ExpenseType: 10 - Personnel</b>						
1010 - Salaries	1,681,723.00	1,681,723.00	173,499.70	816,288.96	816,288.96	865,434.04
1030 - Hourly	32,467.00	32,467.00	2,102.06	14,396.10	14,396.10	18,070.90
1050 - Overtime	6,500.00	6,500.00	0.00	5,504.92	5,504.92	995.08
1100 - Benefits	228,300.00	228,300.00	20,175.01	100,553.58	100,553.58	127,746.42
1120 - Retirement Benefits	143,356.00	143,356.00	17,136.19	81,868.43	81,868.43	61,487.57
1140 - Medi-tax 1.45%	24,950.00	24,950.00	2,658.34	12,628.72	12,628.72	12,321.28
<b>ExpenseType: 10 - Personnel Total:</b>	<b>2,117,296.00</b>	<b>2,117,296.00</b>	<b>215,571.30</b>	<b>1,031,240.71</b>	<b>1,031,240.71</b>	<b>1,086,055.29</b>
<b>ExpenseType: 20 - Materials &amp; Services</b>						
2010 - Communications	10,900.00	10,900.00	1,473.35	5,710.20	5,710.20	5,189.80
2040 - Copier Usage	2,700.00	2,700.00	0.00	1,373.75	1,373.75	1,326.25
2070 - Office Supplies	15,100.00	15,100.00	3,628.03	6,226.13	6,226.13	8,873.87
2090 - Memberships & Dues	4,300.00	4,300.00	367.50	975.00	975.00	3,325.00
2110 - Operating Supplies	48,000.00	48,000.00	2,219.48	22,546.69	28,882.42	19,117.58
2130 - Books & Subscriptions	500.00	500.00	0.00	0.00	0.00	500.00
2150 - Training	3,500.00	3,500.00	0.00	0.00	0.00	3,500.00
2210 - Utilities	385,000.00	385,000.00	30,540.02	146,278.65	384,400.00	600.00
2230 - Professional Services	649,500.00	783,500.00	115,648.76	268,599.36	638,579.23	144,920.77
2240 - Reimbursable Costs	268,000.00	268,000.00	33,565.00	140,109.95	246,843.50	21,156.50
2270 - Travel, Conf. & Meetings	4,000.00	4,000.00	0.00	375.00	375.00	3,625.00
2290 - Auto Allowance	7,200.00	7,200.00	833.34	4,079.55	4,079.55	3,120.45
2350 - Street Maintenance	1,372,000.00	1,422,000.00	159,671.53	345,910.46	1,388,074.92	33,925.08
2490 - Street Sweeping	262,000.00	262,000.00	19,500.00	97,500.00	226,500.00	35,500.00
2510 - Storm Drains	857,800.00	857,800.00	120,520.35	296,925.91	794,436.15	63,363.85
2530 - Safety Lighting	183,500.00	308,500.00	47,871.04	164,728.83	264,379.75	44,120.25
<b>ExpenseType: 20 - Materials &amp; Services Total:</b>	<b>4,074,000.00</b>	<b>4,383,000.00</b>	<b>535,838.40</b>	<b>1,501,339.48</b>	<b>3,990,835.60</b>	<b>392,164.40</b>
<b>ExpenseType: 30 - Capital Outlay</b>						
3010 - Furniture & Equipment	0.00	0.00	150.00	150.00	150.00	-150.00
<b>ExpenseType: 30 - Capital Outlay Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>150.00</b>	<b>150.00</b>	<b>150.00</b>	<b>-150.00</b>
<b>Function: 60 - Public Works Total:</b>	<b>6,191,296.00</b>	<b>6,500,296.00</b>	<b>751,559.70</b>	<b>2,532,730.19</b>	<b>5,022,226.31</b>	<b>1,478,069.69</b>
<b>Fund: 01 - GENERAL Total:</b>	<b>41,568,798.00</b>	<b>42,798,609.00</b>	<b>3,583,039.03</b>	<b>22,480,767.16</b>	<b>34,817,309.80</b>	<b>7,981,299.20</b>
<b>Total Surplus (Deficit):</b>	<b>-41,568,798.00</b>	<b>-42,798,609.00</b>	<b>-3,583,039.03</b>	<b>-22,480,767.16</b>	<b>-34,817,309.80</b>	



## GF Expenditures by Function

For Fiscal: 2021-2022 Period Ending: 12/31/2021

**Fund Summary**

Fund	Original	Current	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget
	Total Budget	Total Budget				Remaining
01 - GENERAL	-41,568,798.00	-42,798,609.00	-3,583,039.03	-22,480,767.16	-34,817,309.80	-7,981,299.20
<b>Total Surplus (Deficit):</b>	<b>-41,568,798.00</b>	<b>-42,798,609.00</b>	<b>-3,583,039.03</b>	<b>-22,480,767.16</b>	<b>-34,817,309.80</b>	



City of Dana Point, CA

# FYTD Revenues - December 2021 vs 2020

## Group Summary

For the Period Ending 12/31/2021

RevenueObject	2020-2021 Dec. Activity	2021-2022 Dec. Activity	Dec. Variance Favorable / (Unfavorable)	Variance %	2020-2021 YTD Activity	2021-2022 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
<b>Fund: 01 - GENERAL</b>								
<b>RevenueType: 10 - Taxes &amp; Franchises</b>								
6101 - Sec & Unsec Property Taxes	3,248,244.65	3,319,649.76	71,405.11	2.20%	5,108,247.76	5,243,836.35	135,588.59	2.65%
6103 - Property Transfer Tax	92,334.73	52,687.48	-39,647.25	-42.94%	569,665.93	415,306.16	-154,359.77	-27.10%
6105 - Franchise Fees	0.00	0.00	0.00	0.00%	315,001.11	305,865.00	-9,136.11	-2.90%
6107 - Homeowners Property Tax Relie	6,613.67	6,547.13	-66.54	-1.01%	6,613.67	6,547.13	-66.54	-1.01%
6109 - Transient Occupancy Tax	255,377.76	914,218.31	658,840.55	257.99%	3,940,495.52	7,901,695.69	3,961,200.17	100.53%
6110 - Short Term Rental TOT	3,209.81	2,715.69	-494.12	-15.39%	253,645.76	281,686.45	28,040.69	11.06%
6111 - Sales & Use Tax	463,836.79	366,299.75	-97,537.04	-21.03%	1,945,218.03	2,212,885.30	267,667.27	13.76%
<b>RevenueType 10 - Taxes &amp; Franchises Total:</b>	<b>4,069,617.41</b>	<b>4,662,118.12</b>	<b>592,500.71</b>	<b>14.56%</b>	<b>12,138,887.78</b>	<b>16,367,822.08</b>	<b>4,228,934.30</b>	<b>34.84%</b>
<b>RevenueType: 20 - Licenses &amp; Permits</b>								
6201 - Site Development Permit	4,265.00	45,146.00	40,881.00	958.52%	47,729.00	97,013.00	49,284.00	103.26%
6203 - Coastal Development Permit	16,428.00	59,764.00	43,336.00	263.79%	69,824.00	120,167.00	50,343.00	72.10%
6205 - Conditional Use Permit	0.00	0.00	0.00	0.00%	5,595.00	31,846.00	26,251.00	469.19%
6207 - Other Planning Permits	1,689.00	5,422.00	3,733.00	221.02%	7,828.00	16,775.00	8,947.00	114.29%
6209 - Building Permits	55,576.88	46,362.74	-9,214.14	-16.58%	659,558.21	411,205.80	-248,352.41	-37.65%
6211 - Plumbing Permits	2,924.00	6,869.40	3,945.40	134.93%	70,087.20	51,688.40	-18,398.80	-26.25%
6215 - Electrical Permits	9,109.20	6,475.70	-2,633.50	-28.91%	66,027.50	56,610.20	-9,417.30	-14.26%
6217 - Mechanical Permits	1,173.00	2,532.00	1,359.00	115.86%	16,966.20	10,502.20	-6,464.00	-38.10%
6218 - Short Term Rental Permits	1,500.00	1,650.00	150.00	10.00%	4,800.00	3,750.00	-1,050.00	-21.88%
6219 - Other Building Permits	0.00	0.00	0.00	0.00%	475.42	240.57	-234.85	-49.40%
6223 - Encroachment Permits	5,318.00	292.00	-5,026.00	-94.51%	23,264.75	38,671.00	15,406.25	66.22%
6225 - Grading Permit Plan Check	18,709.83	19,649.39	939.56	5.02%	134,558.81	104,346.41	-30,212.40	-22.45%
6226 - Licenses & Permits	148.24	3,483.64	3,335.40	2,250.00%	815.32	3,483.64	2,668.32	327.27%
6227 - Other Engineering Permits	4,550.00	4,025.00	-525.00	-11.54%	40,193.60	41,450.00	1,256.40	3.13%
<b>RevenueType 20 - Licenses &amp; Permits Total:</b>	<b>121,391.15</b>	<b>201,671.87</b>	<b>80,280.72</b>	<b>66.13%</b>	<b>1,147,723.01</b>	<b>987,749.22</b>	<b>-159,973.79</b>	<b>-13.94%</b>
<b>RevenueType: 30 - Fines &amp; Forfeitures</b>								
6301 - Vehicle Code Fines	6,197.89	19,213.68	13,015.79	210.00%	118,340.18	102,429.52	-15,910.66	-13.44%
6303 - Penalties, Int. & Restitution	101,778.45	0.00	-101,778.45	-100.00%	154,595.21	83,504.53	-71,090.68	-45.99%
<b>RevenueType 30 - Fines &amp; Forfeitures Total:</b>	<b>107,976.34</b>	<b>19,213.68</b>	<b>-88,762.66</b>	<b>-82.21%</b>	<b>272,935.39</b>	<b>185,934.05</b>	<b>-87,001.34</b>	<b>-31.88%</b>
<b>RevenueType: 40 - Use Of Money &amp; Property</b>								
6401 - Rental Of Property	2,933.35	6,664.68	3,731.33	127.20%	21,391.21	32,936.62	11,545.41	53.97%
6403 - Investment Income	0.00	0.00	0.00	0.00%	135,757.91	83,836.47	-51,921.44	-38.25%
6405 - City Plaza Rental Revenue	1,900.00	3,800.00	1,900.00	100.00%	13,300.00	13,300.00	0.00	0.00%
<b>RevenueType 40 - Use Of Money &amp; Property Total:</b>	<b>4,833.35</b>	<b>10,464.68</b>	<b>5,631.33</b>	<b>116.51%</b>	<b>170,449.12</b>	<b>130,073.09</b>	<b>-40,376.03</b>	<b>-23.69%</b>

## FYTD Revenues - December 2021 vs 2020

For the Period Ending 12/31/2021

RevenueObject	2020-2021	2021-2022	Dec. Variance	Variance %	2020-2021	2021-2022	YTD Variance	Variance %
	Dec. Activity	Dec. Activity	Favorable / (Unfavorable)		YTD Activity	YTD Activity	Favorable / (Unfavorable)	
<b>RevenueType: 50 - Intergovernmental</b>								
6514 - Waste Disposal Agreement Allocation	0.00	0.00	0.00	0.00%	0.00	81,513.40	81,513.40	0.00%
6515 - Nuclear Power Program	0.00	0.00	0.00	0.00%	217,924.00	167,202.19	-50,721.81	-23.27%
6521 - Intergovernmental Cost Reimb	75.00	0.00	-75.00	-100.00%	75.00	72,645.05	72,570.05	96,760.07%
6523 - State Grants	0.00	0.00	0.00	0.00%	53,426.00	0.00	-53,426.00	-100.00%
<b>RevenueType 50 - Intergovernmental Total:</b>	<b>75.00</b>	<b>0.00</b>	<b>-75.00</b>	<b>-100.00%</b>	<b>271,425.00</b>	<b>321,360.64</b>	<b>49,935.64</b>	<b>18.40%</b>
<b>RevenueType: 60 - Charges For Services</b>								
6607 - Planning Comm. Determin.	0.00	0.00	0.00	0.00%	0.00	2,134.00	2,134.00	0.00%
6609 - Variance Minor Amendment	0.00	0.00	0.00	0.00%	6,618.00	19,008.00	12,390.00	187.22%
6611 - Tentative Tract Map	0.00	0.00	0.00	0.00%	0.00	8,890.00	8,890.00	0.00%
6613 - Tentative Parcel Map	6,041.00	0.00	-6,041.00	-100.00%	10,655.00	6,041.00	-4,614.00	-43.30%
6621 - Concept Approval	0.00	0.00	0.00	0.00%	0.00	600.00	600.00	0.00%
6623 - Planning Plan Check Fee	12,792.75	8,356.25	-4,436.50	-34.68%	75,124.03	64,502.00	-10,622.03	-14.14%
6627 - Other Planning Fees	207.00	0.00	-207.00	-100.00%	11,705.98	2,548.00	-9,157.98	-78.23%
6631 - Building Plan Check Fee	32,381.91	63,549.08	31,167.17	96.25%	333,654.09	435,404.27	101,750.18	30.50%
6633 - Permit Issuance Fee	3,155.00	2,700.00	-455.00	-14.42%	29,880.00	24,450.00	-5,430.00	-18.17%
6635 - Other Building Fees	0.00	0.00	0.00	0.00%	42.00	0.00	-42.00	-100.00%
6639 - Addressing Fee	890.00	9.00	-881.00	-98.99%	4,552.00	3,165.00	-1,387.00	-30.47%
6641 - Grading Inspection	32,034.58	27,516.37	-4,518.21	-14.10%	236,372.02	284,061.31	47,689.29	20.18%
6655 - Other Engineering Fees	9,758.22	10,234.24	476.02	4.88%	75,001.57	62,393.60	-12,607.97	-16.81%
6659 - Solid Waste Exemption Fee	464.00	545.00	81.00	17.46%	1,333.00	1,519.00	186.00	13.95%
6683 - Art In Public Places Fees	0.00	0.00	0.00	0.00%	22,730.32	12,055.42	-10,674.90	-46.96%
6685 - Reimbursed Expenses	6,575.00	14,414.71	7,839.71	119.24%	55,260.58	55,866.81	606.23	1.10%
6687 - Legal Reimbursements - Development	0.00	3,400.00	3,400.00	0.00%	2,236.50	16,170.00	13,933.50	623.00%
6688 - Legal Reimbursements - Other	0.00	0.00	0.00	0.00%	16,784.28	0.00	-16,784.28	-100.00%
6689 - Police Services Reimbursements	0.00	0.00	0.00	0.00%	0.00	134,025.54	134,025.54	0.00%
6691 - Recreation Classes	1,864.20	15,255.61	13,391.41	718.35%	10,759.32	69,184.09	58,424.77	543.02%
6692 - Planning Reimbursements	66,184.91	0.00	-66,184.91	-100.00%	171,771.69	176,484.01	4,712.32	2.74%
6693 - Activities & Trips	-400.00	363.75	763.75	190.94%	-1,350.40	13,090.80	14,441.20	1,069.40%
6694 - Staff Time Reimbursements	0.00	0.00	0.00	0.00%	13,802.00	1,593.00	-12,209.00	-88.46%
6699 - Other P/b/e	1,792.70	1,715.14	-77.56	-4.33%	15,334.66	14,074.25	-1,260.41	-8.22%
<b>RevenueType 60 - Charges For Services Total:</b>	<b>173,741.27</b>	<b>148,059.15</b>	<b>-25,682.12</b>	<b>-14.78%</b>	<b>1,092,266.64</b>	<b>1,407,260.10</b>	<b>314,993.46</b>	<b>28.84%</b>
<b>RevenueType: 70 - Other</b>								
6701 - Planning Appeal Fee	0.00	0.00	0.00	0.00%	0.00	500.00	500.00	0.00%
6703 - Miscellaneous Revenues	1,761.72	0.00	-1,761.72	-100.00%	9,114.38	60,898.92	51,784.54	568.16%
6704 - Gain/Loss on Asset Sale	0.00	0.00	0.00	0.00%	0.00	479.00	479.00	0.00%
6707 - User Fee Income Solid Waste	0.00	0.00	0.00	0.00%	16,457.87	17,268.46	810.59	4.93%
<b>RevenueType 70 - Other Total:</b>	<b>1,761.72</b>	<b>0.00</b>	<b>-1,761.72</b>	<b>-100.00%</b>	<b>25,572.25</b>	<b>79,146.38</b>	<b>53,574.13</b>	<b>209.50%</b>

FYTD Revenues - December 2021 vs 2020

For the Period Ending 12/31/2021

RevenueObject	2020-2021	2021-2022	Dec. Variance	Variance %	2020-2021	2021-2022	YTD Variance	Variance %
	Dec. Activity	Dec. Activity	Favorable / (Unfavorable)		YTD Activity	YTD Activity	Favorable / (Unfavorable)	
RevenueType: 90 - Transfers								
6911 - Tsfs In - Fr CIP Fund	0.00	7,500.00	7,500.00	0.00%	0.00	7,500.00	7,500.00	0.00%
<b>RevenueType 90 - Transfers Total:</b>	<b>0.00</b>	<b>7,500.00</b>	<b>7,500.00</b>	<b>0.00%</b>	<b>0.00</b>	<b>7,500.00</b>	<b>7,500.00</b>	<b>0.00%</b>
<b>Fund 01 Total:</b>	<b>4,479,396.24</b>	<b>5,049,027.50</b>	<b>569,631.26</b>	<b>12.72%</b>	<b>15,119,259.19</b>	<b>19,486,845.56</b>	<b>4,367,586.37</b>	<b>28.89%</b>
<b>Total Surplus (Deficit):</b>	<b>4,479,396.24</b>	<b>5,049,027.50</b>	<b>569,631.26</b>	<b>12.72%</b>	<b>15,119,259.19</b>	<b>19,486,845.56</b>	<b>4,367,586.37</b>	<b>28.89%</b>

FYTD Revenues - December 2021 vs 2020

For the Period Ending 12/31/2021

**Fund Summary**

Fund	2020-2021	2021-2022	Dec. Variance	YTD Variance	2020-2021	2021-2022	YTD Variance	YTD Variance
	Dec. Activity	Dec. Activity	Favorable / (Unfavorable)		Favorable / (Unfavorable)	YTD Activity	YTD Activity	
01 - GENERAL	4,479,396.24	5,049,027.50	569,631.26	12.72%	15,119,259.19	19,486,845.56	4,367,586.37	28.89%
<b>Total Surplus (Deficit):</b>	<b>4,479,396.24</b>	<b>5,049,027.50</b>	<b>569,631.26</b>	<b>12.72%</b>	<b>15,119,259.19</b>	<b>19,486,845.56</b>	<b>4,367,586.37</b>	<b>28.89%</b>



City of Dana Point, CA

# FYTD Expenditures - December 2021 vs 2020

## Group Summary

For the Period Ending 12/31/2021

ExpenseObject	2020-2021 Dec. Activity	2021-2022 Dec. Activity	Dec. Variance Favorable / (Unfavorable)	Variance %	2020-2021 YTD Activity	2021-2022 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
<b>Fund: 01 - GENERAL</b>								
<b>ExpenseType: 10 - Personnel</b>								
1010 - Salaries	663,578.24	710,464.52	-46,886.28	-7.07%	3,101,043.33	3,266,991.63	-165,948.30	-5.35%
1030 - Hourly	24,633.23	23,172.20	1,461.03	5.93%	120,842.22	127,951.11	-7,108.89	-5.88%
1050 - Overtime	6,244.72	3,209.77	3,034.95	48.60%	40,513.77	32,398.45	8,115.32	20.03%
1070 - Stipends	1,038.45	1,038.45	0.00	0.00%	4,846.10	4,458.42	387.68	8.00%
1100 - Benefits	74,919.67	84,445.61	-9,525.94	-12.71%	444,304.39	435,924.45	8,379.94	1.89%
1120 - Retirement Benefits	66,253.65	64,471.94	1,781.71	2.69%	696,247.16	769,570.32	-73,323.16	-10.53%
1140 - Medi-tax 1.45%	9,813.38	11,041.98	-1,228.60	-12.52%	48,832.44	51,821.53	-2,989.09	-6.12%
1200 - Outside Assistance	1,625.00	0.00	1,625.00	100.00%	3,906.25	2,428.13	1,478.12	37.84%
<b>ExpenseType 10 - Personnel Total:</b>	<b>848,106.34</b>	<b>897,844.47</b>	<b>-49,738.13</b>	<b>-5.86%</b>	<b>4,460,535.66</b>	<b>4,691,544.04</b>	<b>-231,008.38</b>	<b>-5.18%</b>
<b>ExpenseType: 20 - Materials &amp; Services</b>								
2010 - Communications	11,036.39	13,489.12	-2,452.73	-22.22%	55,519.09	67,652.40	-12,133.31	-21.85%
2030 - Equipment Maintenance	32,929.33	32,604.73	324.60	0.99%	203,901.85	182,955.38	20,946.47	10.27%
2040 - Copier Usage	0.00	0.00	0.00	0.00%	2,554.48	7,399.85	-4,845.37	-189.68%
2050 - Vehicle Maintenance	6,781.45	4,489.85	2,291.60	33.79%	30,134.73	35,814.13	-5,679.40	-18.85%
2070 - Office Supplies	2,399.47	4,183.25	-1,783.78	-74.34%	16,744.61	21,324.54	-4,579.93	-27.35%
2090 - Memberships & Dues	10,024.60	10,445.60	-421.00	-4.20%	29,626.31	29,213.64	412.67	1.39%
2110 - Operating Supplies	35,032.48	28,229.80	6,802.68	19.42%	233,800.50	149,249.98	84,550.52	36.16%
2130 - Books & Subscriptions	5,111.48	1,496.00	3,615.48	70.73%	11,248.05	9,150.11	2,097.94	18.65%
2150 - Training	100.00	-386.47	486.47	486.47%	11,868.97	18,563.34	-6,694.37	-56.40%
2170 - Postage	18.24	69.37	-51.13	-280.32%	874.40	4,753.44	-3,879.04	-443.62%
2190 - Facil & Equip Lease/Rent	5,581.46	5,250.29	331.17	5.93%	36,936.31	33,626.84	3,309.47	8.96%
2210 - Utilities	78,034.16	110,091.65	-32,057.49	-41.08%	573,412.20	610,132.60	-36,720.40	-6.40%
2230 - Professional Services	289,379.69	403,263.31	-113,883.62	-39.35%	1,306,659.00	1,281,964.98	24,694.02	1.89%
2240 - Reimbursable Costs	90,199.30	184,003.94	-93,804.64	-104.00%	289,049.50	394,428.65	-105,379.15	-36.46%
2250 - Advertising	1,842.00	3,166.86	-1,324.86	-71.93%	16,317.56	16,514.51	-196.95	-1.21%
2270 - Travel, Conf. & Meetings	905.41	6,004.93	-5,099.52	-563.23%	8,243.38	28,762.07	-20,518.69	-248.91%
2290 - Auto Allowance	6,713.06	7,283.27	-570.21	-8.49%	29,461.45	32,611.35	-3,149.90	-10.69%
2310 - City Attorney	79,719.03	69,185.41	10,533.62	13.21%	610,749.67	564,274.38	46,475.29	7.61%
2320 - City Attorney Allocation	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%
2330 - Police Services	1,102,814.08	1,102,341.64	472.44	0.04%	6,630,685.33	6,753,099.95	-122,414.62	-1.85%
2340 - Parking Lot Leases	3,911.69	4,221.31	-309.62	-7.92%	23,714.80	23,880.06	-165.26	-0.70%
2350 - Street Maintenance	140,164.25	159,671.53	-19,507.28	-13.92%	317,509.39	345,910.46	-28,401.07	-8.94%
2410 - Community Activities	-362.30	25,757.84	-26,120.14	-7,209.53%	317,137.63	377,869.25	-60,731.62	-19.15%
2430 - Recreation Programs	6,626.52	5,986.89	639.63	9.65%	43,098.60	33,821.77	9,276.83	21.52%

## FYTD Expenditures - December 2021 vs 2020

For the Period Ending 12/31/2021

ExpenseObject	2020-2021	2021-2022	Dec. Variance	Variance %	2020-2021	2021-2022	YTD Variance	Variance %
	Dec. Activity	Dec. Activity	Favorable / (Unfavorable)		YTD Activity	YTD Activity	Favorable / (Unfavorable)	
2450 - Landscape Maintenance	39,437.88	71,489.69	-32,051.81	-81.27%	237,959.64	276,042.30	-38,082.66	-16.00%
2470 - Tree Maintenance	65,258.00	85,575.00	-20,317.00	-31.13%	263,658.00	284,232.40	-20,574.40	-7.80%
2490 - Street Sweeping	18,300.00	19,500.00	-1,200.00	-6.56%	92,370.00	97,500.00	-5,130.00	-5.55%
2510 - Storm Drains	168,561.97	120,520.35	48,041.62	28.50%	224,771.32	296,925.91	-72,154.59	-32.10%
2530 - Safety Lighting	3,381.69	47,871.04	-44,489.35	-1,315.60%	61,735.56	164,728.83	-102,993.27	-166.83%
2550 - Park Maintenance	83,614.31	106,482.51	-22,868.20	-27.35%	406,000.96	464,837.65	-58,836.69	-14.49%
2590 - Data Technology	108,673.20	46,954.67	61,718.53	56.79%	180,999.03	169,094.71	11,904.32	6.58%
2600 - Marketing	10,163.54	3,098.43	7,065.11	69.51%	21,723.29	71,757.84	-50,034.55	-230.33%
<b>ExpenseType 20 - Materials &amp; Services Total:</b>	<b>2,406,352.38</b>	<b>2,682,341.81</b>	<b>-275,989.43</b>	<b>-11.47%</b>	<b>12,288,465.61</b>	<b>12,848,093.32</b>	<b>-559,627.71</b>	<b>-4.55%</b>
<b>ExpenseType: 30 - Capital Outlay</b>								
3010 - Furniture & Equipment	0.00	3,022.75	-3,022.75	0.00%	0.00	3,022.75	-3,022.75	0.00%
<b>ExpenseType 30 - Capital Outlay Total:</b>	<b>0.00</b>	<b>3,022.75</b>	<b>-3,022.75</b>	<b>0.00%</b>	<b>0.00</b>	<b>3,022.75</b>	<b>-3,022.75</b>	<b>0.00%</b>
<b>ExpenseType: 40 - Insurance</b>								
4010 - Liability Insur Premiums	81.00	-170.00	251.00	309.88%	482,729.24	464,687.05	18,042.19	3.74%
4030 - Property Insurance Premiums	0.00	0.00	0.00	0.00%	127,026.00	121,552.00	5,474.00	4.31%
4050 - Employee Bond Premiums	0.00	0.00	0.00	0.00%	1,155.00	1,213.00	-58.00	-5.02%
4110 - Workers' Compensation	0.00	0.00	0.00	0.00%	144,410.00	145,792.00	-1,382.00	-0.96%
<b>ExpenseType 40 - Insurance Total:</b>	<b>81.00</b>	<b>-170.00</b>	<b>251.00</b>	<b>309.88%</b>	<b>755,320.24</b>	<b>733,244.05</b>	<b>22,076.19</b>	<b>2.92%</b>
<b>ExpenseType: 90 - Operating Transfers Out</b>								
9050 - Tsfs Out - To Cap Impv Fund	0.00	0.00	0.00	0.00%	0.00	4,204,863.00	-4,204,863.00	0.00%
<b>ExpenseType 90 - Operating Transfers Out Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>	<b>0.00</b>	<b>4,204,863.00</b>	<b>-4,204,863.00</b>	<b>0.00%</b>
<b>Fund 01 Total:</b>	<b>3,254,539.72</b>	<b>3,583,039.03</b>	<b>-328,499.31</b>	<b>-10.09%</b>	<b>17,504,321.51</b>	<b>22,480,767.16</b>	<b>-4,976,445.65</b>	<b>-28.43%</b>
<b>Total Surplus (Deficit):</b>	<b>-3,254,539.72</b>	<b>-3,583,039.03</b>	<b>-328,499.31</b>	<b>-10.09%</b>	<b>-17,504,321.51</b>	<b>-22,480,767.16</b>	<b>-4,976,445.65</b>	<b>-28.43%</b>

FYTD Expenditures - December 2021 vs 2020

For the Period Ending 12/31/2021

**Fund Summary**

Fund	2020-2021	2021-2022	Dec. Variance		2020-2021	2021-2022	YTD Variance	
	Dec. Activity	Dec. Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
01 - GENERAL	-3,254,539.72	-3,583,039.03	-328,499.31	-10.09%	-17,504,321.51	-22,480,767.16	-4,976,445.65	-28.43%
<b>Total Surplus (Deficit):</b>	<b>-3,254,539.72</b>	<b>-3,583,039.03</b>	<b>-328,499.31</b>	<b>-10.09%</b>	<b>-17,504,321.51</b>	<b>-22,480,767.16</b>	<b>-4,976,445.65</b>	<b>-28.43%</b>