



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

**FY18
Q3**

SUMMARY – The City’s finances for the first three quarters of Fiscal Year 2017-2018 (“FY18”), which ended March 31, 2018, are tracking on budget. General Fund revenues are up \$2.1 million compared to the same period last year and is mostly due to continued record collections for transient occupancy taxes, along with increased property taxes. Fiscal year to date expenditures, excluding transfers to other funds, were \$24.6 million, compared to \$24.9 million for the same period last fiscal year. Details of revenue and expenditure versus budget and change from the prior year are explained later in this report.

The City’s Reserve Accounts are fully funded in accordance with City Council Policy, and stand at \$13.4 million, or 35.1% of the \$36.3 million of the original General Fund operating revenue budget. The reserves include those for Emergencies and Cash Flows which are \$7.3 million and \$3.6 million, respectively. In addition, it includes the Capital Projects Reserve of \$2.5 million.

BUDGETED FUND BALANCE SUMMARY:

The following details the General Fund’s budgeted FY18 Fund Balance computation:

Budgeted Fund Balance (in millions)	Amended Budget
Fund Balance, 7/1/17 (audited)	\$ 20.5
Budgeted Revenues	37.6
Budgeted Expenditures	(36.2)
Budgeted Operating Transfers In	0.6
Budgeted Operating Transfers Out	(4.7)
Budgeted Fund Balance, 6/30/18	\$ 17.8

The Budgeted Fund Balance at June 30, 2018 is further categorized into specific reserve accounts per City Council Policy and as shown in the table below. The Policy designates portions of the fund balance into an Emergency Reserve and a Cash Flow Reserve, set at 20% and 10% of budgeted General Fund revenue, respectively. Art in Public Places (APP) is restricted for public art per the City’s Municipal Code. The Capital Projects fund balance designation is set at a minimum of \$2.5

million. The remaining balance of funds not specifically designated are listed as unassigned.

The following table details the projected June 30, 2018 budgeted ending fund balance, detailed by reserve account:

Reserve Designation (in millions)	Amended Budget
Emergency	\$ 7.3
Cash Flow	3.6
Art in Public Places	0.1
Capital Projects	2.5
Unassigned	4.3
Fund Balance Projected @ 6/30/18	\$ 17.8

REVENUES:

The adjusted FY18 General Fund revenue and transfers in budget is \$38.2 million. Through the third quarter (Q3) of FY18, total General Fund revenue and transfers in was \$25.7 million, which is roughly \$2.1 million, or 9.1% more than the same period last fiscal year.

The City’s seven largest revenue sources account for over 90% of the General Fund budget. Those revenues, in order of magnitude, are currently Transient Occupancy Tax, Property Tax, Sales Tax, In-Lieu Property Tax, Licenses & Permits Fees, Charges for Services, and Franchise Fees.

Transient Occupancy Tax (TOT) – At \$9.6 million collected through March 31, 2018, TOT receipts were \$426,000, or 4.7% higher than the same period last year. Note that one of these hotels began an extensive guest-room update late in 2017, with rooms being taken out of circulation in blocks; revenue effects of the renovation materialized beginning January 2018, and ramped up through end of Q3. That project is expected to be completed shortly.

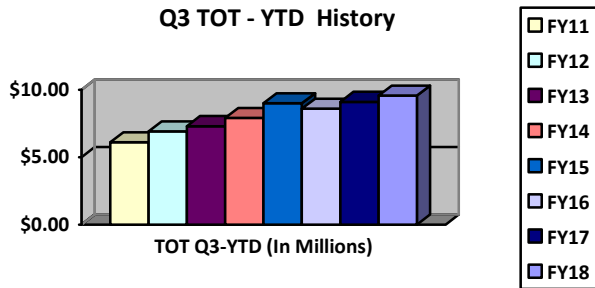
At 75% of the way through FY18, TOT stands at 75.9% of the amended \$12.6 million FY17 budget.



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Q3 TOT - YTD History



Property Tax – The City’s second largest revenue, with an adjusted \$8.1 million FY18 budget, comes from Property Taxes. Year to date revenue was \$5.8 million, which is \$918,000, or 18.7% more than last fiscal year. Property Tax may be paid by property owners in two installments, December and April, and thus is not received evenly throughout the City’s fiscal year.

Historically, the City would receive roughly 63% of the annual tax revenue by the end of Q3, with another 37% coming in Q4. However, with recent Federal tax law changes, an inordinate number of property owners paid their full assessment before December 31, 2017 to take advantage of tax deductions that are not available to the same extent beginning with the 2018 Federal income tax year. In this light, we report that property tax collections through Q3 stand at 72% of the FY18 budget.

The April 2018 installment of Property Tax revenue was received subsequent to the close of Q3; those collections show that this fiscal year’s collections should beat the adjusted budget by several hundred thousand dollars.

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 relatively small but growing amount of tax collected for out of state and online sales that are attributed to Orange County and allocated to cities (the latter is Use Tax).

Dana Point’s five largest Sales Tax producing industry groups make up roughly 80% of this revenue source, and in current order of magnitude

are: Hotels & Restaurants; Allocations from State & County Pools; Gas Stations; General Consumer Goods; and, Grocery & Drug Stores. The Hotels & Restaurants Category alone generally accounts for roughly 45% of annual Sales & Use Tax revenue.

Sales and Use Tax revenue year-to-date amounted to nearly \$3.3 million, which was \$81,000, or 2.6% higher than the same period last fiscal year. At three quarters of the way through the fiscal year, sales tax revenue is at 59.1% of the \$5.5 million adjusted budget.

In-Lieu Property Taxes – Currently the City’s fourth largest revenue, In-Lieu Property Taxes have an adjusted budget of \$4.1 million. This revenue exists because the State cut Vehicle License Fees, historically a revenue source for cities, and in prior years also took one-fourth of city’s Sales Tax revenue (the latter referred to as the “Triple Flip”). 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. The Sales Tax Triple Flip portion ended last fiscal year.

In-Lieu Property Tax revenue was \$2.0 million year-to-date, which is \$163,000, or 8.7% more than the same period last year. Collections currently stand at 50.1% of the amended annual budget.

Licenses & Permits – Most structural changes and new construction of buildings on private property require 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. Dana Point’s fees in this area have remained largely unchanged for two decades.

The FY18 amended budget is \$1.6 million, of which \$1.2 million, or 71.3% has been collected to date. This is approximately \$120,000 or 9.4% lower than last fiscal year. For reference, last fiscal year through Q3 these revenues stood at \$1.3 million, or 72% of the final collections of \$1.8 million. This comparison provides some assurance that the FY18



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adjusted budget will be achieved.

Note that these revenues are for one-time projects and thus are not necessarily a good predictor for future activity. Though these revenues are currently tracking within budget, the volatility associated with building activity warrants much restraint in making projections beyond the current budget.

Charges for Services – This category includes Planning, Building & Engineering Fees, along with Recreation related Fees. Charges for services differ from License and Permit 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 also set by Council resolution and also may not exceed the cost of the service.

The FY18 amended budget is \$2.2 million, including a one-time payment of \$626,000 that is discussed further below. Excluding that one-time payment, through FY18 Q3 the City has received \$1.4 million, which is \$75,000, or 5.9% more than the same period last fiscal year.

For reference, last fiscal year through Q3 these revenues stood at \$1.3 million, or 57% of the final collections of \$2.2 million.

The one-time revenue of \$626,000 was from Lantern District Impact Fees received for a project that is currently under construction. The fee was established several years ago to offset the portion of the Town Center public improvements that could legally be assigned to private development, with the allocation to the private property owners being based on lineal footage of their properties that front Del Prado and Pacific Coast Highway.

At three quarters through the fiscal year, Charges for Services revenue is still tracking at budget.

Franchise Fees – These are derived from Cox Communications, SDG&E, SoCal Gas and CR&R, for their right to use public rights-of-way. This revenue has been consistent year to year, and totals are budgeted at \$1.3 million. One-fourth of Franchise Fees are received in Q2, again in Q3,

and about one-half in Q4. The City has received \$656,000 through Q3, or 51.5% of the annual budget; collections to date are slightly ahead of expectations.

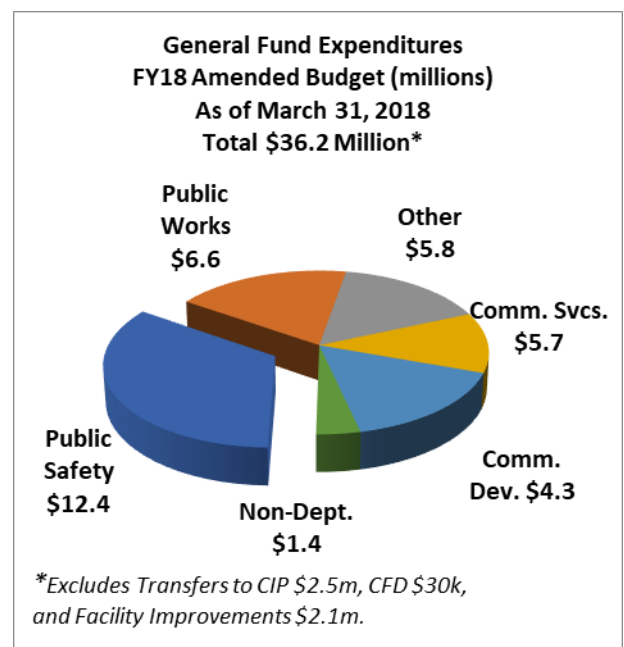
Overall, General Fund revenues are tracking ahead of the amended budget.

EXPENDITURES

The City's FY18 General Fund operating budget is \$36.2 million, and transfers out to other funds is another \$4.65 million, bringing the total adjusted budget to \$40.8 million. Excluding the transfers to other funds, the operating budget is committed to the following functional areas:

Expenditures (in millions)	FY18 Amended Budget	% of Total
Public Safety	\$ 12.4	34%
Public Works	6.6	18
Community Svcs. & Parks	5.7	16
Community Development	4.3	12
Non-Department*	1.4	4
General & Admin Services	5.8	16
Total Budget	\$ 36.2	100%

* Non-Dept. excludes Transfers to the CFD Fund (\$30k), the Facilities Improvement Fund (\$2.1m) and CIP Fund (\$2.5m), and includes items such as IT, contributions to Animal Services and OC Library.





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Through Q3 and excluding transfers out to other funds, General Fund operating expenditures totaled \$24.6 million, which is \$248,000, or 1% less than the previous fiscal year.

Expenditures with notable variances from the prior year include:

Personnel Costs – *Personnel* expenditures to date totaled \$6.3 million, which is \$307,000, or 4.7% less than the same time last year. This variance results from a net combination of eliminating a management position, vacancy savings and vested leave termination cash outs. Through Q3 expenses stand at 74% of the adjusted budget, and are projected to come in slightly under the \$8.5 million budget. Note that the budget included Council direction to the City Manager to achieve \$200,000 in organizational savings; this target has been met.

City Attorney – The FY18 adjusted legal budget is \$1.2 million, with \$867,000 having been incurred through March 2018. At Council direction, the attorney is currently prosecuting several code-enforcement matters that are generating a considerable amount of costs. In particular, a few are associated with improper land uses, a few more regarding sober living homes illegally operating without State licenses, and more recently handling threatened litigation regarding the California Voting Rights Act.

Costs incurred through the first three quarters of FY18 include non-reimbursable legal work inclusive of normal day-to-day legal work required by the City, and costs associated with matters where reimbursement is dependent on court decision. Year-to-date, over \$60,000 was received in relation to a receivership case and a code enforcement settlement.

Professional Services – Encompassing services to multiple departments, costs for contracted professional services totaled \$1.6 million through Q3, which is \$538,000 less than the same period last year. The majority of the year over year difference is in Community Development and is due to one-time planning-related work associated with the Doheny Village Plan. The remaining

difference is a result of higher costs last fiscal year due to a biennial Solid Waste Franchisee audit, along with one-time costs associated with a fee study, actuarial consulting services, and facility repairs.

At three quarters through the fiscal year, professional services costs were at 48.1% of the amended budget. Factoring payments for contract labor for the building department not yet processed, deferral of some work associated with the Doheny Village Plan, and planned professional services costs yet to be incurred, this line item is tracking close to but below budget.

Landscape Maintenance – Expenditures to date totaled \$547,000, which is \$196,000, or 56% higher than the previous fiscal year. The increase is due to specific projects including new landscaping along Camino Capistrano. Overall, this line item is tracking at budget.

Police Services – Easily the largest cost incurred by the City, the Sheriff's contract has a budget of \$12.1 million. Costs to date totaled \$9.2 million and stand at 75.9% of budget. Costs by fiscal year end are expected to be in line with budget as a credit will provide for savings in relation to overtime used to backfill vacant positions.

Operations Contingency – In addition, the City's amended budget for unforeseen operational contingencies in the Non-Department (99) is \$171,000. The original budget of \$250,000 was amended in the Mid-Year report to move of \$79,000 to other accounts.

Overall, General Fund expenditures are tracking slightly below the amended budget.



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Capital Improvement Fund disbursements through Q3 totaled \$1.7 million, with an additional \$2.0 million under contract as of quarter end. The majority of activity to date has been for the annual residential road resurfacing (\$223k), street slurry seal (\$954k), Crown Valley Median Drought Conversion (\$163k) and arterial roadway resurfacing (\$2.2M).

A full listing of capital projects, along with their budgets, expenditures and encumbered (contracted) balances are shown in Attachment D to this report, as well as a recently added report in Attachment E that shows the status for each project.

Cash & Investments

The City's Local Agency Investment Fund (LAIF) account ended the third quarter with a balance of \$19.1 million. In addition, the T-Note portfolio balance was \$16.4 million and consists of three \$3.4 million, one \$3.2 million, and one \$3.0 million laddered investments maturing at one-year intervals over the next 5 years on each October 31st.

ATTACHED FINANCIAL REPORTS:

- A. General Fund Revenues – Budget vs. Actual for Period Ending 3/31/18
- B. General Fund Expenditures – Budget vs. Actual for Period Ending 3/31/18
- C. 3/31/18 Balance Sheets All Funds
- D. CIP Projects – Budget vs. Actual for Period Ending 3/31/18
- E. CIP Projects – Narrative Summary of Project Status
- F. General Fund Expenditures by Function for Period Ending 3/31/18

Investment Portfolio At March 31, 2018	
Account	Amount
Cash*	\$ (691,556)
Petty Cash	5,200
LAIF	19,055,800
T-Notes	16,400,000
Total	\$ 34,769,444

**Includes checks cut at month end and outstanding; a transfer scheduled from LAIF occurred just after quarter end.*



City of Dana Point, CA

General Fund Revenues - Budget vs. Actual

Group Summary

For Fiscal: 2017-2018 Period Ending: 03/31/2018

RevenueObject	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
Fund: 01 - GENERAL						
RevenueType: 10 - Taxes & Franchises						
6101 - Sec & Unsec Property Taxes	7,750,000.00	8,100,000.00	568,040.42	5,825,692.77	5,825,692.77	2,274,307.23
6103 - Property Transfer Tax	600,000.00	500,000.00	47,527.10	336,850.98	336,850.98	163,149.02
6105 - Franchise Fees	1,250,000.00	1,275,000.00	0.00	655,975.98	655,975.98	619,024.02
6106 - PEG Franchise Fees	10,000.00	0.00	0.00	0.00	0.00	0.00
6107 - Homeowners Property Tax Relie	50,000.00	50,000.00	0.00	23,440.97	23,440.97	26,559.03
6109 - Transient Occupancy Tax	12,325,000.00	12,600,000.00	1,156,268.36	9,563,596.25	9,563,596.25	3,036,403.75
6110 - Short Term Rental TOT	400,000.00	450,000.00	1,068.89	364,005.67	364,005.67	85,994.33
6111 - Sales & Use Tax	5,700,000.00	5,500,000.00	417,577.52	3,252,193.23	3,252,193.23	2,247,806.77
6113 - In-lieu Property Taxes	3,875,000.00	4,075,000.00	0.00	2,041,161.00	2,041,161.00	2,033,839.00
RevenueType: 10 - Taxes & Franchises Total:	31,960,000.00	32,550,000.00	2,190,482.29	22,062,916.85	22,062,916.85	10,487,083.15
RevenueType: 20 - Licenses & Permits						
6201 - Site Development Permit	30,000.00	25,000.00	1,436.00	17,001.00	17,001.00	7,999.00
6203 - Coastal Development Permit	25,000.00	20,000.00	0.00	5,970.21	5,970.21	14,029.79
6205 - Conditional Use Permit	8,000.00	8,000.00	0.00	4,372.00	4,372.00	3,628.00
6207 - Other Planning Permits	10,000.00	13,000.00	592.00	10,062.41	10,062.41	2,937.59
6209 - Building Permits	1,000,000.00	1,000,000.00	61,384.52	737,807.40	737,807.40	262,192.60
6211 - Plumbing Permits	30,000.00	30,000.00	2,477.00	27,084.15	27,084.15	2,915.85
6215 - Electrical Permits	70,000.00	75,000.00	7,899.95	63,027.10	63,027.10	11,972.90
6217 - Mechanical Permits	25,000.00	20,000.00	1,436.00	16,028.50	16,028.50	3,971.50
6218 - Short Term Rental Permits	30,000.00	25,000.00	900.00	10,350.00	10,350.00	14,650.00
6219 - Other Building Permits	500.00	2,500.00	0.00	2,816.33	2,816.33	-316.33
6221 - Transportation Permits	1,000.00	1,000.00	32.00	960.00	960.00	40.00
6223 - Encroachment Permits	20,000.00	20,000.00	3,564.05	17,575.70	17,575.70	2,424.30
6225 - Grading Permit Plan Check	270,000.00	350,000.00	22,937.47	215,779.57	215,779.57	134,220.43
6226 - Licenses & Permits	15,000.00	35,000.00	6,362.44	29,440.37	29,440.37	5,559.63
6227 - Other Engineering Permits	9,000.00	10,000.00	1,100.00	7,000.00	7,000.00	3,000.00
RevenueType: 20 - Licenses & Permits Total:	1,543,500.00	1,634,500.00	110,121.43	1,165,274.74	1,165,274.74	469,225.26
RevenueType: 30 - Fines & Forfeitures						
6301 - Vehicle Code Fines	170,000.00	170,000.00	12,410.43	94,055.49	94,055.49	75,944.51
6303 - Penalties, Int. & Restitution	120,000.00	120,000.00	522.00	87,975.15	87,975.15	32,024.85
RevenueType: 30 - Fines & Forfeitures Total:	290,000.00	290,000.00	12,932.43	182,030.64	182,030.64	107,969.36
RevenueType: 40 - Use Of Money & Property						
6401 - Rental Of Property	60,000.00	60,000.00	8,315.00	45,937.20	45,937.20	14,062.80
6403 - Investment Income	170,000.00	220,000.00	0.00	151,129.01	151,129.01	68,870.99
6405 - City Plaza Rental Revenue	22,800.00	22,800.00	1,900.00	17,100.00	17,100.00	5,700.00
6406 - Trolley Rentals	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00
RevenueType: 40 - Use Of Money & Property Total:	253,800.00	303,800.00	10,215.00	214,166.21	214,166.21	89,633.79
RevenueType: 50 - Intergovernmental						
6505 - Motor Vehicle In-lieu	15,000.00	15,000.00	0.00	17,738.63	17,738.63	-2,738.63
6513 - Local Coastal Program Grant	0.00	135,000.00	0.00	0.00	0.00	135,000.00
6514 - Waste Disposal Agreement Allocation	60,000.00	0.00	0.00	0.00	0.00	0.00
6515 - Nuclear Power Program	195,000.00	195,000.00	0.00	0.00	0.00	195,000.00
6521 - Intergovernmental Cost Reimb	100,000.00	70,000.00	3.00	12,829.18	12,829.18	57,170.82
6523 - State Grants	32,000.00	0.00	0.00	0.00	0.00	0.00
RevenueType: 50 - Intergovernmental Total:	402,000.00	415,000.00	3.00	30,567.81	30,567.81	384,432.19
RevenueType: 60 - Charges For Services						
6607 - Planning Comm. Determin.	500.00	500.00	0.00	0.00	0.00	500.00
6609 - Variance Minor Amendment	0.00	1,000.00	0.00	1,176.00	1,176.00	-176.00
6621 - Concept Approval	1,500.00	2,000.00	0.00	2,100.00	2,100.00	-100.00
6623 - Planning Plan Check Fee	95,000.00	120,000.00	12,832.75	106,488.63	106,488.63	13,511.37

General Fund Revenues - Budget vs. Actual

For Fiscal: 2017-2018 Period Ending: 03/31/2018

RevenueObject	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
6631 - Building Plan Check Fee	850,000.00	700,000.00	43,332.26	509,643.43	509,643.43	190,356.57
6633 - Permit Issuance Fee	40,000.00	40,000.00	3,385.00	28,180.00	28,180.00	11,820.00
6635 - Other Building Fees	0.00	0.00	0.00	22.00	22.00	-22.00
6639 - Addressing Fee	1,000.00	5,000.00	63.00	5,229.00	5,229.00	-229.00
6641 - Grading Inspection	100,000.00	140,000.00	35,509.81	145,096.47	145,096.47	-5,096.47
6649 - Map Check Fee	0.00	0.00	0.00	-691.94	-691.94	691.94
6655 - Other Engineering Fees	75,000.00	95,000.00	28,683.27	103,881.81	103,881.81	-8,881.81
6659 - Solid Waste Exemption Fee	2,000.00	2,000.00	120.00	1,080.00	1,080.00	920.00
6682 - Lantern District Impact Fees	0.00	626,062.00	0.00	626,062.08	626,062.08	-0.08
6683 - Art In Public Places Fees	0.00	0.00	0.00	70,496.59	70,496.59	-70,496.59
6685 - Reimbursed Expenses	200,000.00	25,000.00	8,412.43	20,641.33	20,641.33	4,358.67
6687 - Legal Reimbursements - Development	0.00	10,000.00	4,065.03	10,031.53	10,031.53	-31.53
6688 - Legal Reimbursements - Other	0.00	70,000.00	0.00	61,810.05	61,810.05	8,189.95
6689 - Police Services Reimbursements	0.00	85,000.00	29,178.00	96,285.63	96,285.63	-11,285.63
6691 - Recreation Classes	170,000.00	170,000.00	13,164.90	103,343.97	103,343.97	66,656.03
6692 - Planning Reimbursements	0.00	3,000.00	0.00	2,494.05	2,494.05	505.95
6693 - Activities & Trips	50,000.00	20,000.00	0.00	18,985.00	18,985.00	1,015.00
6694 - Staff Time Reimbursements	0.00	20,000.00	5,979.79	24,350.66	24,350.66	-4,350.66
6697 - Photocopies	1,000.00	3,000.00	163.10	2,470.30	2,470.30	529.70
6699 - Other P/b/e	34,000.00	40,000.00	2,254.14	26,187.22	26,187.22	13,812.78
RevenueType: 60 - Charges For Services Total:	1,620,000.00	2,177,562.00	187,143.48	1,965,363.81	1,965,363.81	212,198.19
RevenueType: 70 - Other						
6701 - Planning Appeal Fee	1,000.00	2,000.00	0.00	2,000.00	2,000.00	0.00
6703 - Miscellaneous Revenues	15,000.00	15,000.00	1,091.86	8,049.12	8,049.12	6,950.88
6704 - Gain/Loss on Asset Sale	3,000.00	28,000.00	0.00	27,351.00	27,351.00	649.00
6705 - Sale Of Recyclable Materials	9,000.00	9,000.00	0.00	0.00	0.00	9,000.00
6707 - User Fee Income Solid Waste	55,000.00	55,000.00	0.00	29,628.72	29,628.72	25,371.28
6715 - Other Financing Source	151,600.00	151,600.00	0.00	0.00	0.00	151,600.00
RevenueType: 70 - Other Total:	234,600.00	260,600.00	1,091.86	67,028.84	67,028.84	193,571.16
RevenueType: 90 - Transfers						
6903 - Tsfs In - Fr Gas Tax Fund	573,216.00	573,216.00	0.00	0.00	0.00	573,216.00
6907 - Tsfs In - Fr CFD Bond Fund	0.00	0.00	0.00	0.45	0.45	-0.45
RevenueType: 90 - Transfers Total:	573,216.00	573,216.00	0.00	0.45	0.45	573,215.55
Fund: 01 - GENERAL Total:	36,877,116.00	38,204,678.00	2,511,989.49	25,687,349.35	25,687,349.35	12,517,328.65
Total Surplus (Deficit):	36,877,116.00	38,204,678.00	2,511,989.49	25,687,349.35	25,687,349.35	12,517,328.65

Fund Summary

Fund	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
01 - GENERAL	36,877,116.00	38,204,678.00	2,511,989.49	25,687,349.35	25,687,349.35	12,517,328.65
Total Surplus (Deficit):	36,877,116.00	38,204,678.00	2,511,989.49	25,687,349.35	25,687,349.35	12,517,328.65



City of Dana Point, CA

General Fund Expenditures - Budget vs. Actual

Group Summary

For Fiscal: 2017-2018 Period Ending: 03/31/2018

ExpenseObject	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
Fund: 01 - GENERAL						
ExpenseType: 10 - Personnel						
1010 - Salaries	6,507,758.00	6,275,200.00	696,110.04	4,645,471.24	4,645,471.24	1,629,728.76
1030 - Hourly	167,333.00	179,200.00	19,613.58	123,111.93	123,111.93	56,088.07
1050 - Overtime	87,000.00	89,000.00	9,774.76	66,768.05	66,768.05	22,231.95
1070 - Stipends	9,000.00	9,000.00	1,038.45	6,923.00	6,923.00	2,077.00
1100 - Benefits	1,013,460.00	988,903.00	89,069.99	698,732.66	698,732.66	290,170.34
1120 - Retirement Benefits	787,489.00	768,258.00	64,227.06	606,576.97	606,576.97	161,681.03
1140 - Medi-tax 1.45%	98,180.00	95,018.00	11,052.04	73,711.93	73,711.93	21,306.07
1199 - Organizational Review Savings	-200,000.00	0.00	0.00	0.00	0.00	0.00
1200 - Outside Assistance	0.00	92,724.00	0.00	54,326.79	54,326.79	38,397.21
1990 - Personnel Allocation	0.00	0.00	0.00	0.00	0.00	0.00
ExpenseType: 10 - Personnel Total:	8,470,220.00	8,497,303.00	890,885.92	6,275,622.57	6,275,622.57	2,221,680.43
ExpenseType: 20 - Materials & Services						
2010 - Communications	128,690.00	128,690.00	12,116.71	78,069.01	98,902.50	29,787.50
2030 - Equipment Maintenance	340,270.00	586,312.00	24,716.37	403,343.12	517,824.02	68,487.98
2040 - Copier Usage	16,900.00	16,900.00	0.00	7,773.76	7,773.76	9,126.24
2050 - Vehicle Maintenance	123,952.00	123,952.00	12,886.28	70,992.29	103,075.75	20,876.25
2070 - Office Supplies	102,625.00	104,625.00	9,936.99	49,580.61	62,275.06	42,349.94
2090 - Memberships & Dues	55,090.00	65,690.00	749.00	56,001.22	56,001.22	9,688.78
2110 - Operating Supplies	504,413.00	504,413.00	18,676.58	265,360.25	301,920.55	202,492.45
2130 - Books & Subscriptions	21,945.00	21,945.00	225.71	12,537.58	13,584.31	8,360.69
2150 - Training	62,450.00	62,450.00	3,916.43	25,120.93	25,120.93	37,329.07
2170 - Postage	32,600.00	32,600.00	2,397.75	11,583.06	18,471.25	14,128.75
2190 - Facil & Equip Lease/Rent	46,800.00	55,610.00	2,747.70	14,560.27	19,300.00	36,310.00
2210 - Utilities	1,235,675.00	1,235,675.00	80,009.14	850,217.36	1,183,492.14	52,182.86
2230 - Professional Services	2,384,004.00	3,413,771.00	244,956.82	1,641,991.95	2,442,521.59	971,249.41
2240 - Reimbursable Costs	305,000.00	680,000.00	40,449.45	414,301.13	429,698.50	250,301.50
2250 - Advertising	43,100.00	43,100.00	2,497.20	24,623.56	32,764.49	10,335.51
2270 - Travel, Conf. & Meetings	92,650.00	90,650.00	2,414.77	49,359.59	49,359.59	41,290.41
2290 - Auto Allowance	63,200.00	63,200.00	6,605.29	45,522.25	45,522.25	17,677.75
2310 - City Attorney	862,000.00	1,222,000.00	92,367.71	866,773.10	1,042,239.35	179,760.65
2330 - Police Services	12,072,713.00	12,072,713.00	1,011,516.64	9,159,678.99	12,150,209.20	-77,496.20
2340 - Parking Lot Leases	37,515.00	37,515.00	800.00	28,992.78	37,515.00	0.00
2350 - Street Maintenance	1,377,500.00	1,427,500.00	136,833.08	708,862.70	1,372,247.88	55,252.12
2410 - Community Activities	632,750.00	632,750.00	83,129.36	553,350.65	556,286.37	76,463.63
2430 - Recreation Programs	84,000.00	84,000.00	7,940.45	71,761.44	71,761.44	12,238.56
2450 - Landscape Maintenance	680,000.00	830,000.00	144,481.92	546,777.86	762,953.72	67,046.28
2470 - Tree Maintenance	600,000.00	550,000.00	17,643.00	301,990.00	500,000.00	50,000.00
2490 - Street Sweeping	258,405.00	258,405.00	19,877.10	162,315.12	251,120.00	7,285.00
2510 - Storm Drains	821,500.00	846,500.00	16,728.33	367,332.06	781,058.34	65,441.66
2530 - Safety Lighting	188,000.00	188,000.00	4,486.65	43,888.91	139,543.76	48,456.24
2550 - Park Maintenance	1,095,000.00	1,095,000.00	82,845.81	693,078.00	989,144.83	105,855.17
2590 - Data Technology	194,500.00	194,500.00	8,411.60	104,561.51	132,777.13	61,722.87
2600 - Marketing	24,500.00	41,800.00	10,686.99	20,512.00	20,512.00	21,288.00
2999 - Operations Contingency	250,000.00	171,000.00	0.00	0.00	0.00	171,000.00
ExpenseType: 20 - Materials & Services Total:	24,737,747.00	26,881,266.00	2,103,050.83	17,650,813.06	24,214,976.93	2,666,289.07
ExpenseType: 30 - Capital Outlay						
3010 - Furniture & Equipment	0.00	60,000.00	0.00	25,000.00	25,000.00	35,000.00
3030 - Facilities Improvements	0.00	0.00	0.00	121.51	121.51	-121.51
3050 - Park Structures & Improvemnts	0.00	60,947.00	0.00	0.00	0.00	60,947.00
ExpenseType: 30 - Capital Outlay Total:	0.00	120,947.00	0.00	25,121.51	25,121.51	95,825.49

General Fund Expenditures - Budget vs. Actual

For Fiscal: 2017-2018 Period Ending: 03/31/2018

ExpenseObject	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
ExpenseType: 40 - Insurance						
4010 - Liability Insur Premiums	489,000.00	489,000.00	-923.00	481,127.26	481,127.26	7,872.74
4030 - Property Insurance Premiums	65,000.00	65,000.00	0.00	59,885.00	59,885.00	5,115.00
4050 - Employee Bond Premiums	1,200.00	1,200.00	0.00	1,060.00	1,060.00	140.00
4090 - Litigation	0.00	0.00	0.00	164.50	164.50	-164.50
4110 - Workers' Compensation	116,000.00	116,000.00	0.00	115,980.00	115,980.00	20.00
4210 - Unemployment Benefits	1,500.00	1,500.00	0.00	0.00	0.00	1,500.00
ExpenseType: 40 - Insurance Total:	672,700.00	672,700.00	-923.00	658,216.76	658,216.76	14,483.24
ExpenseType: 90 - Operating Transfers Out						
9010 - Tsfs Out - To Facil Imp Fund	120,000.00	2,120,000.00	0.00	0.00	0.00	2,120,000.00
9031 - Tsfs Out - To CFD Maint Fund	30,000.00	30,000.00	0.00	0.00	0.00	30,000.00
9050 - Tsfs Out - To Cap Impv Fund	2,500,000.00	2,500,000.00	0.00	0.00	0.00	2,500,000.00
ExpenseType: 90 - Operating Transfers Out Total:	2,650,000.00	4,650,000.00	0.00	0.00	0.00	4,650,000.00
Fund: 01 - GENERAL Total:	36,530,667.00	40,822,216.00	2,993,013.75	24,609,773.90	31,173,937.77	9,648,278.23
Total Surplus (Deficit):	-36,530,667.00	-40,822,216.00	-2,993,013.75	-24,609,773.90	-31,173,937.77	-9,648,278.23

Fund Summary

Fund	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
01 - GENERAL	-36,530,667.00	-40,822,216.00	-2,993,013.75	-24,609,773.90	-31,173,937.77	-9,648,278.23
Total Surplus (Deficit):	-36,530,667.00	-40,822,216.00	-2,993,013.75	-24,609,773.90	-31,173,937.77	-9,648,278.23



City of Dana Point, CA

BALANCE SHEET

Account Summary

As Of 03/31/2018

Account	Name	Balance
Fund: 01 - GENERAL		
Assets		
01-1010	Cash	0.00
01-1011	Claim on Cash	20,266,907.88
01-1020	Petty Cash	5,200.00
01-1050	Taxes Receivable - Current	1,156,268.37
01-1090	Int. & Penalty RcbI On Taxes	0.00
01-1100	Allow. Uncoll Int & Penalty	0.00
01-1200	Accounts Receivable	0.00
01-1240	Reimbursed Receivables	0.00
01-1250	Advance Deposits	800.00
01-1280	Receivable - County Of Orange	0.00
01-1290	Reserve For Uncoll N/r - Rda	0.00
01-1310	Due From Other Funds	304,061.25
01-1320	Due From County	0.00
01-1330	Intergovernmental Receivables	0.00
01-1350	Interest Rec On Investments	0.00
01-1360	Due From State	0.00
01-1410	Real Property Held For Resale	0.00
01-1450	Prepaid Items	29,100.75
01-1500	Investments - Adjust To Fmv	0.00
01-1511	Investment - Laif	0.00
01-1520	U.s. Gov't Securities (par)	0.00
01-1530	Prem/disc - U.s. Gov't Secur	13,468.15
	Total Assets:	21,775,806.40
		<u>21,775,806.40</u>
Liability		
01-2020	Accounts Payable	90,000.00
01-2021	Accounts Payable Pending	92,095.26
01-2070	Due To Other Funds	0.00
01-2080	Due To Other Agencies	0.00
01-2151	Tenant Security Deposits	1,900.00
01-2161	Accrued Payroll	0.00
01-2170	Accrued Taxes	0.00
01-2180	Other Accrued Liabilities	0.00
01-2190	Disability Insurance Reserve	0.00
01-2290	Deferred Revenue	0.00
	Total Liability:	183,995.26
Equity		
01-2450	Fund Balance Designated for Cash Flow	3,630,390.00
01-2460	Fund Balance Designated for Emergencies	7,260,780.00
01-2470	Fund Balance Desig. for Art in Public Places	188,450.12
01-2530	Fund Balance Desig. for State Budget Impact	0.00
01-2540	Fund Balance Desig. for CIP Sinking Fund	2,500,000.00
01-9920	Fund Balance - Undesignated	6,934,615.57
01-9990	Suspense	0.00
	Total Beginning Equity:	20,514,235.69
Total Revenue		25,687,349.35
Total Expense		24,609,773.90
Revenues Over/Under Expenses		1,077,575.45
	Total Equity and Current Surplus (Deficit):	21,591,811.14
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>21,775,806.40</u>

BALANCE SHEET

As Of 03/31/2018

Account	Name	Balance
Fund: 02 - GASOLINE TAX		
Assets		
02-1010	Cash	0.00
02-1011	Claim on Cash	567,939.75
02-1050	Taxes Receivable - Current	0.00
02-1200	Accounts Receivable	0.00
02-1330	Intergovernmental Receivables	0.00
02-1350	Interest Rec On Investments	0.00
	Total Assets:	567,939.75
		<u>567,939.75</u>
Liability		
02-2020	Accounts Payable	0.00
02-2021	Accounts Payable Pending	0.00
02-2071	Due To General Fund	0.00
	Total Liability:	0.00
Equity		
02-2460	Fund Bal Reserved for Accruals	0.00
02-2530	Unreserved Fund Balance	0.00
02-9920	Fund Balance	8,495.14
02-9990	Suspense	0.00
	Total Beginning Equity:	8,495.14
Total Revenue		559,444.61
Total Expense		0.00
Revenues Over/Under Expenses		559,444.61
	Total Equity and Current Surplus (Deficit):	567,939.75
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>567,939.75</u>

BALANCE SHEET

As Of 03/31/2018

Account	Name	Balance
Fund: 04 - MEASURE M FUND		
Assets		
04-1010	Cash	0.00
04-1011	Claim on Cash	514,785.92
04-1200	Accounts Receivable	0.00
	Total Assets:	<u>514,785.92</u>
		<u>514,785.92</u>
Liability		
04-2020	Accounts Payable	0.00
04-2021	Accounts Payable Pending	0.00
04-2070	Due to Other Funds	0.00
	Total Liability:	<u>0.00</u>
Equity		
04-2460	Fund Bal Reserved for Accruals	0.00
04-2530	Unreserved Fund Balance	0.00
04-9920	Fund Balance	132,376.24
04-9990	Suspense	0.00
	Total Beginning Equity:	<u>132,376.24</u>
Total Revenue		423,337.46
Total Expense		<u>40,927.78</u>
Revenues Over/Under Expenses		382,409.68
	Total Equity and Current Surplus (Deficit):	514,785.92
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>514,785.92</u>

BALANCE SHEET

As Of 03/31/2018

Account	Name	Balance
Fund: 05 - AB2766 - CLEAN AIR ACT		
Assets		
05-1010	Cash	0.00
05-1011	Claim on Cash	426,501.33
05-1200	Accounts Receivable	0.00
05-1330	Intergovernmental Receivables	0.00
05-1450	Prepaid Items	0.00
	Total Assets:	426,501.33
		<u>426,501.33</u>
Liability		
05-2020	Accounts Payable	0.00
05-2021	Accounts Payable Pending	0.00
	Total Liability:	0.00
Equity		
05-2460	Fund Bal Reserved for Accruals	0.00
05-9920	Fund Balance	405,619.38
05-9990	Suspense	0.00
	Total Beginning Equity:	405,619.38
Total Revenue		20,881.95
Total Expense		0.00
Revenues Over/Under Expenses		20,881.95
	Total Equity and Current Surplus (Deficit):	426,501.33
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>426,501.33</u>

BALANCE SHEET

As Of 03/31/2018

Account	Name	Balance
Fund: 06 - COASTAL TRANSIT		
Assets		
06-1010	Cash	0.00
06-1011	Claim on Cash	746,722.83
06-1200	Accounts Receivable	0.00
	Total Assets:	<u>746,722.83</u>
		<u><u>746,722.83</u></u>
Liability		
06-2020	Accounts Payable	0.00
06-2021	Accounts Payable Pending	0.00
06-2391	Deferred Inflow of Resources	0.00
	Total Liability:	<u>0.00</u>
Equity		
06-2460	Fund Bal Reserved for Accruals	0.00
06-9920	Fund Balance	746,132.58
06-9990	Suspense	0.00
	Total Beginning Equity:	<u>746,132.58</u>
Total Revenue		421,719.12
Total Expense		<u>421,128.87</u>
Revenues Over/Under Expenses		590.25
	Total Equity and Current Surplus (Deficit):	746,722.83
	Total Liabilities, Equity and Current Surplus (Deficit):	<u><u>746,722.83</u></u>

BALANCE SHEET

As Of 03/31/2018

Account	Name	Balance
Fund: 07 - TBID		
Assets		
07-1010	Cash	0.00
07-1011	Claim on Cash	1,772,088.77
07-1200	Accounts Receivable	85,650.00
07-1450	Prepaid Items	0.00
	Total Assets:	<u>1,857,738.77</u>
		<u>1,857,738.77</u>
Liability		
07-2020	Accounts Payable	0.00
07-2021	Accounts Payable Pending	0.00
07-2391	Deferred Inflow of Resources	0.00
	Total Liability:	<u>0.00</u>
Equity		
07-9920	Fund Balance	1,696,142.75
	Total Beginning Equity:	<u>1,696,142.75</u>
Total Revenue		751,753.98
Total Expense		590,157.96
Revenues Over/Under Expenses		<u>161,596.02</u>
	Total Equity and Current Surplus (Deficit):	<u>1,857,738.77</u>
	Total Liabilities, Equity and Current Surplus (Deficit):	<u><u>1,857,738.77</u></u>

BALANCE SHEET

As Of 03/31/2018

Account	Name	Balance
Fund: 09 - CFD ESHA		
Assets		
09-1010	Cash	0.00
09-1011	Claim on Cash	234,498.81
09-1200	Accounts Receivable	0.00
	Total Assets:	<u>234,498.81</u>
		<u>234,498.81</u>
Liability		
09-2020	Accounts Payable	0.00
09-2021	Accounts Payable Pending	0.00
	Total Liability:	<u>0.00</u>
Equity		
09-2460	Fund Bal Reserved for Accruals	0.00
09-9920	Fund Balance	234,498.81
09-9990	Suspense	0.00
	Total Beginning Equity:	<u>234,498.81</u>
Total Revenue		0.00
Total Expense		<u>0.00</u>
Revenues Over/Under Expenses		0.00
	Total Equity and Current Surplus (Deficit):	234,498.81
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>234,498.81</u>

BALANCE SHEET

As Of 03/31/2018

Account	Name	Balance	
Fund: 11 - CAPITAL IMPROVEMENTS			
Assets			
11-1010	Cash	0.00	
11-1011	Claim on Cash	4,100,948.00	
11-1200	Accounts Receivable	0.00	
11-1320	Due From County	0.00	
11-1450	Prepaid Items	0.00	
	Total Assets:	4,100,948.00	<u>4,100,948.00</u>
Liability			
11-2020	Accounts Payable	0.00	
11-2021	Accounts Payable Pending	0.00	
11-2071	Due To General Fund	0.00	
11-2290	Deferred Revenue	0.00	
	Total Liability:	0.00	
Equity			
11-2460	Fund Bal Reserved for Accruals	0.00	
11-2480	Fund Balance Restricted for Parks	0.00	
11-2530	Unreserved Fund Balance	0.00	
11-9920	Fund Balance	5,822,917.57	
11-9990	Suspense	0.00	
	Total Beginning Equity:	5,822,917.57	
Total Revenue		5,026.60	
Total Expense		1,726,996.17	
Revenues Over/Under Expenses		-1,721,969.57	
	Total Equity and Current Surplus (Deficit):	4,100,948.00	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>4,100,948.00</u>

BALANCE SHEET

As Of 03/31/2018

Account	Name	Balance
Fund: 12 - FACILITIES IMPROVEMENT FUND		
Assets		
12-1010	Cash	0.00
12-1011	Claim on Cash	471,534.37
12-1200	Accounts Receivable	0.00
	Total Assets:	<u>471,534.37</u> <u>471,534.37</u>
Liability		
12-2020	Accounts Payable	0.00
12-2021	Accounts Payable Pending	0.00
12-2160	Payable	0.00
	Total Liability:	<u>0.00</u>
Equity		
12-2460	Fund Bal Reserved for Accruals	0.00
12-2480	Fund Balance Restricted for PEG Fees	75,009.21
12-9920	Fund Balance	379,198.19
12-9990	Suspense	0.00
	Total Beginning Equity:	<u>454,207.40</u>
Total Revenue		75,009.21
Total Expense		<u>57,682.24</u>
Revenues Over/Under Expenses		17,326.97
	Total Equity and Current Surplus (Deficit):	471,534.37
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>471,534.37</u>

BALANCE SHEET

As Of 03/31/2018

Account	Name	Balance
Fund: 13 - CFD 2006-1 FACILITIES ACQUISITI		
Assets		
13-1010	Cash	0.00
13-1011	Claim on Cash	0.00
13-1200	Accounts Receivable	0.00
13-1540	C&I - Improvement (22962204)	0.00
13-1560	C&I Cost of Issuance (46485006)	0.00
13-1580	C&I Admin Expense (46485004)	0.00
13-1660	CFD Improv Fund 2014 (48480905)	0.00
13-1675	COI (48480907)	0.00
13-1680	CFD Admin Expense Fund 2014 (48480904)	0.00
	Total Assets:	0.00
		<u>0.00</u>
Liability		
13-2020	Accounts Payable	0.00
13-2021	Accounts Payable Pending	0.00
13-2160	Payable	0.00
	Total Liability:	0.00
Equity		
13-2460	Fund Bal Reserved for Accruals	0.00
13-9920	Fund Balance	0.00
13-9990	Suspense	0.00
	Total Beginning Equity:	0.00
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>0.00</u>

BALANCE SHEET

As Of 03/31/2018

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

BALANCE SHEET

As Of 03/31/2018

Account	Name	Balance
Fund: 25 - SUPP LAW ENFORCEMENT SERVICES		
Assets		
25-1010	Cash	0.00
25-1011	Claim on Cash	88,821.58
25-1200	Accounts Receivable	0.00
25-1350	Interest Rec On Investments	0.00
	Total Assets:	88,821.58
		<u>88,821.58</u>
Liability		
25-2020	Accounts Payable	0.00
25-2021	Accounts Payable Pending	0.00
	Total Liability:	0.00
Equity		
25-2460	Fund Bal Reserved for Accruals	0.00
25-2530	Unreserved Fund Balance	0.00
25-9920	Fund Balance	63,251.24
25-9990	Suspense	0.00
	Total Beginning Equity:	63,251.24
Total Revenue		136,175.49
Total Expense		110,605.15
Revenues Over/Under Expenses		25,570.34
	Total Equity and Current Surplus (Deficit):	88,821.58
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>88,821.58</u>

BALANCE SHEET

As Of 03/31/2018

Account	Name	Balance
Fund: 27 - CFD 2006-1 MAINTENANCE		
Assets		
27-1010	Cash	0.00
27-1011	Claim on Cash	772,027.70
27-1200	Accounts Receivable	0.00
	Total Assets:	<u>772,027.70</u>
		<u><u>772,027.70</u></u>
Liability		
27-2020	Accounts Payable	0.00
27-2021	Accounts Payable Pending	0.00
27-2070	Due to Other Funds	304,061.25
27-2290	Deferred Revenue	0.00
	Total Liability:	<u>304,061.25</u>
Equity		
27-2460	Fund Bal Reserved for Accruals	0.00
27-9920	Fund Balance	278,068.67
27-9990	Suspense	0.00
	Total Beginning Equity:	<u>278,068.67</u>
Total Revenue		233,782.84
Total Expense		<u>43,885.06</u>
Revenues Over/Under Expenses		189,897.78
	Total Equity and Current Surplus (Deficit):	467,966.45
	Total Liabilities, Equity and Current Surplus (Deficit):	<u><u>772,027.70</u></u>

BALANCE SHEET

As Of 03/31/2018

Account	Name	Balance
Fund: 31 - AGENCY TRUST		
Assets		
31-1010	Cash	0.00
31-1011	Claim on Cash	4,709,644.21
31-1200	Accounts Receivable	0.00
31-1350	Interest Rec On Investments	0.00
	Total Assets:	<u>4,709,644.21</u>
		<u><u>4,709,644.21</u></u>
Liability		
31-2020	Accounts Payable	0.00
31-2021	Accounts Payable Pending	0.00
31-2150	CD 3rd Party Rev & Staff Time (refu	172,532.48
31-2200	Deposits - Elephant Parade	0.00
31-2210	Deposits - San Joaquin Hills TCA	16,876.00
31-2220	Deposits - Carits	23,680.00
31-2230	Deposits - Park Fees	0.00
31-2240	Deposits - Smip	3,286.20
31-2250	Deposits - Coastal Access	0.00
31-2260	Deposits - Salt Creek Park	0.00
31-2270	Deposits - Green Bldg Prog	960.00
31-2280	Deposits - Fire Department	0.00
31-2300	Trust Deposits	271,096.22
31-2310	P/b/e Planning Deposits	0.00
31-2320	Other Comm Dev Deposits	1,249,507.37
31-2330	Other Gen Gov't Deposits	0.00
31-2340	Art In Public Places Program	0.00
31-2350	Future Developmnt Impact Fees	0.00
31-2360	CD Projects with Contracts (non-ref	1,667.95
31-2370	Aqmd - Ab2766 Revenues	0.00
31-2380	Affordable Housing Program	457,811.55
31-2390	Building Permit Eng Deposits	101,580.20
31-2400	Fdif - General Government	0.00
31-2410	PW Refundable Cash Bonds	2,358,622.24
31-2420	Deposits - Foothill/Eastern TCA	17,016.00
31-2430	Zephyr Affordable Housing Deposit	35,000.00
31-2490	Deposits - ADA	8.00
31-2890	Deposit - Doheny CFD	0.00
31-2900	DP Tourism Bus Imp Dist	0.00
	Total Liability:	<u>4,709,644.21</u>
Equity		
31-9920	Fund Balance	0.00
31-9990	Suspense	0.00
	Total Beginning Equity:	0.00
	Total Equity and Current Surplus (Deficit):	0.00
	Total Liabilities, Equity and Current Surplus (Deficit):	<u><u>4,709,644.21</u></u>

BALANCE SHEET

As Of 03/31/2018

Account	Name	Balance	
Fund: 33 - CFD 2013 BONDHOLDER FUND			
Assets			
33-1010	Cash	0.00	
33-1011	Claim on Cash	0.00	
33-1200	Accounts Receivable	0.00	
33-1528	Cap Interest 2013-1 (464850002)	0.00	
33-1581	Escrow Fund 2013-1 (46485100)	0.00	
33-1583	Reserve 2013-1 (46485003)	0.00	
33-1584	Bond Payment 2013-1 (46485001)	0.00	
33-1585	Special Tax 2013 -1 (46485000)	0.00	
33-1586	Cost of Issuance 2013-1 (46485006)	0.00	
33-1605	Cost of Issuance 2014-1 (4848098)	0.00	
33-1610	Escrow Fund 2014-1 (46480907)	0.00	
33-1620	Cap Interest 2014-1 (48480902)	0.00	
33-1650	Reserve 2014-1 (48480903)	2,682,259.23	
33-1660	Admin. Expense Account (48480904)	0.10	
33-1670	Bond Payment 2014-1 (48480901)	10,238.07	
33-1690	Special Tax 2014-1 (48480900)	1,775,148.67	
	Total Assets:	4,467,646.07	<u>4,467,646.07</u>
Liability			
33-2020	Accounts Payable	0.00	
33-2021	Accounts Payable Pending	0.00	
33-2090	Due to Bondholders	4,467,646.52	
33-2160	Payable	0.00	
	Total Liability:	4,467,646.52	
Equity			
33-2460	Fund Bal Reserved for Accruals	0.00	
33-9920	Fund Balance	0.00	
33-9990	Suspense	0.00	
	Total Beginning Equity:	0.00	
Total Expense		0.45	
Revenues Over/Under Expenses		-0.45	
	Total Equity and Current Surplus (Deficit):	-0.45	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>4,467,646.07</u>



City of Dana Point, CA

CIP Projects Group Summary

For Fiscal: 2017-2018 Period Ending: 03/31/2018

CIP	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
Fund: 11 - CAPITAL IMPROVEMENTS						
1277 - Arterial Road Rehab & Repairs	0.00	24,887.00	0.00	0.00	24,886.50	0.50
1281 - FY17 Annual Res Road Resurf	0.00	535,342.00	0.00	164,527.21	222,974.49	312,367.51
1284 - Crown Valley Median Drought Conversion	0.00	163,456.00	24,681.50	78,933.50	163,456.00	0.00
1291 - Capo Beach Connectivity Study Enhancements Proj	0.00	77,454.00	0.00	0.00	17,954.00	59,500.00
1293 - FY18 Citywide Storm Drain Repairs	200,000.00	200,000.00	0.00	62,795.50	62,842.50	137,157.50
1295 - FY18 WQ/Diversion Repairs & Maintenance	50,000.00	50,000.00	0.00	0.00	0.00	50,000.00
1297 - FY18 Slurry Seal Program	775,000.00	954,000.00	0.00	898,511.05	953,996.04	3.96
1299 - FY18 Roadway Rehabilitation & Repairs	100,000.00	11,000.00	0.00	0.00	0.00	11,000.00
1301 - FY18 Sidewalk/Concrete Repairs & ADA Improvements	100,000.00	10,000.00	0.00	0.00	0.00	10,000.00
1303 - FY18 Traffic Safety Repairs & Improvements	100,000.00	100,000.00	225.00	21,804.51	32,319.51	67,680.49
1305 - FY18 Arterial Roadways-Pavement Preservation	1,200,000.00	1,200,000.00	0.00	0.00	21,000.00	1,179,000.00
1307 - FY18 Annual City Parking Lot Repairs	50,000.00	50,000.00	0.00	0.00	0.00	50,000.00
1310 - FY18 Arterial Roadway Resurfacing	2,400,000.00	3,145,179.00	415,638.77	500,424.40	2,252,293.31	892,885.69
Fund: 11 - CAPITAL IMPROVEMENTS Total:	4,975,000.00	6,521,318.00	440,545.27	1,726,996.17	3,751,722.35	2,769,595.65
Total Surplus (Deficit):	-4,975,000.00	-6,521,318.00	-440,545.27	-1,726,996.17	-3,751,722.35	-2,769,595.65

Fund Summary

Fund	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
11 - CAPITAL IMPROVEMENTS	-4,975,000.00	-6,521,318.00	-440,545.27	-1,726,996.17	-3,751,722.35	-2,769,595.65
Total Surplus (Deficit):	-4,975,000.00	-6,521,318.00	-440,545.27	-1,726,996.17	-3,751,722.35	-2,769,595.65

FY18 Summary of Capital Improvement Project Statuses
As of March 31, 2018

Project #	Project Name	FY18 Current Budget	PY Total Expenditures	FYTD Activity + Encumbrances	Budget Remaining
1277	Arterial Road Rehab & Repairs (#1277) Summary: Design effort for the rehabilitation of PCH from Niguel Road to Green Lantern is an ongoing effort. Design work tied to construction project budgeted for FY19 (CIP#1311) for the project named above. Design work will be completed in May 2018.	24,887.00	40,113.50	24,886.50	0.50
1281	FY17 Annual Residential Road Resurfacing (#1281) Summary: Construction complete with Notice of Completion approved by City Council on 8/15/17. Project close out tasks being finalized through 6/30/18.	535,342.00	1,885,424.90	222,974.49	312,367.51
1284	Crown Valley Median Drought Conversion (#1284) Summary: Project in construction. Project being constructed in conjunction with Crown Valley Resurfacing Project (CIP#1310). Expected Completion Date is June 30, 2018.	163,456.00	161,365.00	163,456.00	-
1291	Capo Beach Connectivity Study Enhancements Proj (#1291) Summary: Preliminary design work ongoing	77,454.00	22,546.00	17,954.00	59,500.00
1293	FY18 Citywide Storm Drain Repairs (#1293) Summary: Ongoing and as-needed	200,000.00	-	62,842.50	137,157.50
1295	FY18 WQ/Diversion Repairs & Maintenance (#1295) Summary: Ongoing and as-needed	50,000.00	-	-	50,000.00
1297	FY18 Slurry Seal Program (#1297) Summary: Construction complete. Notice of Completion presented to City Council on 02/20/18.	954,000.00	-	953,996.04	3.96

FY18 Summary of Capital Improvement Project Statuses
As of March 31, 2018

Project #	Project Name	FY18 Current Budget	PY Total Expenditures	FYTD Activity + Encumbrances	Budget Remaining
1299	FY18 Roadway Rehabilitation & Repairs (#1299) Summary: Majority of project budget transferred to fund the FY18 Slurry Program (CIP#1297).	11,000.00	-	-	11,000.00
1301	FY8 Sidewalk/Concrete Repairs & ADA Improvements (#1301) Summary: Majority of project budget transferred to fund the FY18 Slurry Program (CIP#1297).	10,000.00	-	-	10,000.00
1303	FY18 Traffic Safety Repairs & Improvements (#1303) Summary: Generally an as-needed funding source to address traffic safety improvement needs in the community. This Project will add a bus turnout on PCH Eastbound at Niguel Road to allow the bus to pull over out of traffic. This work is being done in conjunction with CIP #1277, 1306 and 1311.	100,000.00	-	32,319.51	67,680.49
1305	FY18 Arterial Roadways-Pavement Preservation (#1305) Summary: In design; Construction anticipated to commence in Fall 2018. Project will be completed in conjunction with FY19 Arterial Roadway Preservation (CIP#1306) and FY19 Arterial Roadway Resurfacing (CIP#1311). Streets planned for rehabilitation include, but are not limited to, Niguel Road, PCH, Doheny Park Road, Stonehill Drive, and Coast Highway. Contract award anticipated in July 2018. Construction should commence in the Fall of 2018.	1,200,000.00	-	21,000.00	1,179,000.00
1307	FY18 Annual City Parking Lot Repairs (#1307) Summary: No work currently planned. The City is monitoring the parking lots for action. Striping work being covered from the operating budget.	50,000.00	-	-	50,000.00
1310	FY18 Arterial Roadway Resurfacing (#1310) Summary: Construction contract awarded at 12/5/17 City Council meeting for Crown Valley Parkway Median Improvements and Arterial Roadway Resurfacing Project (PCH to Camino del Avion). Project construction is underway. Expected Completion Date is June 30, 2018.	3,145,179.00	-	2,252,293.31	892,885.69



GF Expenditures by Function

Group Summary

For Fiscal: 2017-2018 Period Ending: 03/31/2018

ExpenseObject	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
Fund: 01 - GENERAL						
Function: 10 - General Government						
ExpenseType: 10 - Personnel						
1010 - Salaries	1,723,254.00	1,728,215.00	197,868.74	1,276,194.91	1,276,194.91	452,020.09
1030 - Hourly	65,333.00	77,200.00	8,019.44	46,386.64	46,386.64	30,813.36
1050 - Overtime	10,500.00	12,500.00	2,714.79	14,398.00	14,398.00	-1,898.00
1100 - Benefits	281,760.00	282,203.00	24,800.05	201,347.99	201,347.99	80,855.01
1120 - Retirement Benefits	367,195.00	368,896.00	18,584.36	305,289.56	305,289.56	63,606.44
1140 - Medi-tax 1.45%	26,087.00	26,360.00	3,144.24	20,317.33	20,317.33	6,042.67
1199 - Organizational Review Savings	-200,000.00	0.00	0.00	0.00	0.00	0.00
1990 - Personnel Allocation	0.00	0.00	0.00	0.00	0.00	0.00
ExpenseType: 10 - Personnel Total:	2,274,129.00	2,495,374.00	255,131.62	1,863,934.43	1,863,934.43	631,439.57
ExpenseType: 20 - Materials & Services						
2010 - Communications	79,400.00	79,400.00	7,287.25	50,745.35	68,060.35	11,339.65
2030 - Equipment Maintenance	303,900.00	462,800.00	23,779.24	303,723.18	410,231.26	52,568.74
2040 - Copier Usage	5,500.00	5,500.00	0.00	2,466.11	2,466.11	3,033.89
2050 - Vehicle Maintenance	4,200.00	123,952.00	12,886.28	70,992.29	103,075.75	20,876.25
2070 - Office Supplies	29,800.00	31,800.00	2,348.73	19,782.72	29,991.07	1,808.93
2090 - Memberships & Dues	37,225.00	47,825.00	230.00	49,042.72	49,042.72	-1,217.72
2110 - Operating Supplies	117,035.00	117,035.00	5,551.87	55,285.07	68,604.21	48,430.79
2130 - Books & Subscriptions	10,315.00	10,315.00	219.76	7,399.76	8,446.49	1,868.51
2150 - Training	27,000.00	27,000.00	3,632.43	16,385.56	16,385.56	10,614.44
2170 - Postage	18,000.00	18,000.00	2,397.75	11,436.81	18,325.00	-325.00
2190 - Facil & Equip Lease/Rent	19,300.00	49,610.00	2,747.70	14,560.27	19,300.00	30,310.00
2210 - Utilities	159,900.00	159,900.00	8,266.25	94,169.30	120,464.40	39,435.60
2230 - Professional Services	808,004.00	1,002,171.00	96,008.33	536,148.99	656,001.41	346,169.59
2250 - Advertising	21,500.00	21,500.00	1,961.20	14,351.78	21,183.46	316.54
2270 - Travel, Conf. & Meetings	51,500.00	49,500.00	1,950.55	33,145.91	33,145.91	16,354.09
2290 - Auto Allowance	30,050.00	30,050.00	3,456.19	22,560.65	22,560.65	7,489.35
2310 - City Attorney	862,000.00	1,222,000.00	92,367.71	866,773.10	1,042,239.35	179,760.65
2410 - Community Activities	20,500.00	20,500.00	150.00	16,025.00	16,025.00	4,475.00
2590 - Data Technology	194,500.00	194,500.00	8,411.60	104,561.51	132,777.13	61,722.87
2999 - Operations Contingency	250,000.00	171,000.00	0.00	0.00	0.00	171,000.00
ExpenseType: 20 - Materials & Services Total:	3,049,629.00	3,844,358.00	273,652.84	2,289,556.08	2,838,325.83	1,006,032.17
ExpenseType: 30 - Capital Outlay						
3010 - Furniture & Equipment	0.00	60,000.00	0.00	25,000.00	25,000.00	35,000.00
3030 - Facilities Improvements	0.00	0.00	0.00	121.51	121.51	-121.51
ExpenseType: 30 - Capital Outlay Total:	0.00	60,000.00	0.00	25,121.51	25,121.51	34,878.49
ExpenseType: 40 - Insurance						
4010 - Liability Insur Premiums	489,000.00	489,000.00	-923.00	481,127.26	481,127.26	7,872.74
4030 - Property Insurance Premiums	65,000.00	65,000.00	0.00	59,885.00	59,885.00	5,115.00
4050 - Employee Bond Premiums	1,200.00	1,200.00	0.00	1,060.00	1,060.00	140.00
4090 - Litigation	0.00	0.00	0.00	164.50	164.50	-164.50
4110 - Workers' Compensation	116,000.00	116,000.00	0.00	115,980.00	115,980.00	20.00
4210 - Unemployment Benefits	1,500.00	1,500.00	0.00	0.00	0.00	1,500.00
ExpenseType: 40 - Insurance Total:	672,700.00	672,700.00	-923.00	658,216.76	658,216.76	14,483.24
ExpenseType: 90 - Operating Transfers Out						
9010 - Tsfs Out - To Facil Imp Fund	120,000.00	2,120,000.00	0.00	0.00	0.00	2,120,000.00
9031 - Tsfs Out - To CFD Maint Fund	30,000.00	30,000.00	0.00	0.00	0.00	30,000.00

GF Expenditures by Function

For Fiscal: 2017-2018 Period Ending: 03/31/2018

ExpenseObject	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
9050 - Tsfs Out - To Cap Impv Fund	2,500,000.00	2,500,000.00	0.00	0.00	0.00	2,500,000.00
ExpenseType: 90 - Operating Transfers Out Total:	2,650,000.00	4,650,000.00	0.00	0.00	0.00	4,650,000.00
Function: 10 - General Government Total:	8,646,458.00	11,722,432.00	527,861.46	4,836,828.78	5,385,598.53	6,336,833.47
Function: 20 - Public Safety						
ExpenseType: 20 - Materials & Services						
2010 - Communications	22,300.00	22,300.00	2,145.86	9,193.14	12,493.04	9,806.96
2030 - Equipment Maintenance	32,000.00	119,142.00	937.13	98,543.44	106,516.26	12,625.74
2040 - Copier Usage	500.00	500.00	0.00	245.83	245.83	254.17
2050 - Vehicle Maintenance	63,000.00	0.00	0.00	0.00	0.00	0.00
2070 - Office Supplies	17,700.00	17,700.00	481.37	4,828.76	5,207.65	12,492.35
2090 - Memberships & Dues	200.00	200.00	0.00	0.00	0.00	200.00
2110 - Operating Supplies	82,510.00	82,510.00	1,089.18	41,168.37	41,168.37	41,341.63
2150 - Training	7,800.00	7,800.00	159.00	859.00	859.00	6,941.00
2230 - Professional Services	152,500.00	168,200.00	13,173.20	104,709.05	153,185.12	15,014.88
2270 - Travel, Conf. & Meetings	5,100.00	5,100.00	0.00	540.73	540.73	4,559.27
2290 - Auto Allowance	300.00	300.00	0.00	0.00	0.00	300.00
2330 - Police Services	12,072,713.00	12,072,713.00	1,011,516.64	9,159,678.99	12,150,209.20	-77,496.20
ExpenseType: 20 - Materials & Services Total:	12,456,623.00	12,496,465.00	1,029,502.38	9,419,767.31	12,470,425.20	26,039.80
Function: 20 - Public Safety Total:	12,456,623.00	12,496,465.00	1,029,502.38	9,419,767.31	12,470,425.20	26,039.80
Function: 40 - Community Development						
ExpenseType: 10 - Personnel						
1010 - Salaries	2,266,915.00	2,222,995.00	236,864.24	1,640,550.42	1,640,550.42	582,444.58
1050 - Overtime	38,500.00	38,500.00	1,705.86	22,007.21	22,007.21	16,492.79
1070 - Stipends	9,000.00	9,000.00	1,038.45	6,923.00	6,923.00	2,077.00
1100 - Benefits	341,700.00	332,300.00	30,121.27	234,493.23	234,493.23	97,806.77
1120 - Retirement Benefits	195,564.00	191,788.00	21,803.32	143,107.18	143,107.18	48,680.82
1140 - Medi-tax 1.45%	33,558.00	32,930.00	3,615.56	25,153.04	25,153.04	7,776.96
1200 - Outside Assistance	0.00	92,724.00	0.00	54,326.79	54,326.79	38,397.21
1990 - Personnel Allocation	0.00	0.00	0.00	0.00	0.00	0.00
ExpenseType: 10 - Personnel Total:	2,885,237.00	2,920,237.00	295,148.70	2,126,560.87	2,126,560.87	793,676.13
ExpenseType: 20 - Materials & Services						
2010 - Communications	12,980.00	12,980.00	1,074.84	7,539.30	7,539.30	5,440.70
2030 - Equipment Maintenance	4,220.00	4,220.00	0.00	1,076.50	1,076.50	3,143.50
2040 - Copier Usage	6,400.00	6,400.00	0.00	2,538.19	2,538.19	3,861.81
2050 - Vehicle Maintenance	12,357.00	0.00	0.00	0.00	0.00	0.00
2070 - Office Supplies	33,250.00	33,250.00	4,917.21	16,244.33	16,244.33	17,005.67
2090 - Memberships & Dues	8,720.00	8,720.00	230.00	2,897.00	2,897.00	5,823.00
2110 - Operating Supplies	149,868.00	149,868.00	1,017.25	84,110.30	84,110.30	65,757.70
2130 - Books & Subscriptions	10,030.00	10,030.00	0.00	5,102.12	5,102.12	4,927.88
2150 - Training	14,200.00	14,200.00	125.00	3,890.28	3,890.28	10,309.72
2190 - Facil & Equip Lease/Rent	6,000.00	0.00	0.00	0.00	0.00	0.00
2230 - Professional Services	375,000.00	996,800.00	28,310.98	350,920.10	731,294.02	265,505.98
2240 - Reimbursable Costs	0.00	0.00	6,375.45	38,522.35	38,522.35	-38,522.35
2250 - Advertising	11,600.00	11,600.00	536.00	2,566.03	2,566.03	9,033.97
2270 - Travel, Conf. & Meetings	19,450.00	19,450.00	464.22	6,907.14	6,907.14	12,542.86
2290 - Auto Allowance	19,000.00	19,000.00	1,399.40	11,302.36	11,302.36	7,697.64
2340 - Parking Lot Leases	37,515.00	37,515.00	800.00	28,992.78	37,515.00	0.00
2600 - Marketing	24,500.00	41,800.00	10,686.99	20,512.00	20,512.00	21,288.00
ExpenseType: 20 - Materials & Services Total:	745,090.00	1,365,833.00	55,937.34	583,120.78	972,016.92	393,816.08
Function: 40 - Community Development Total:	3,630,327.00	4,286,070.00	351,086.04	2,709,681.65	3,098,577.79	1,187,492.21
Function: 50 - Community Services						
ExpenseType: 10 - Personnel						
1010 - Salaries	801,889.00	801,889.00	92,482.94	614,270.12	614,270.12	187,618.88
1030 - Hourly	88,500.00	88,500.00	11,594.14	76,725.29	76,725.29	11,774.71
1050 - Overtime	32,500.00	32,500.00	3,468.57	24,999.10	24,999.10	7,500.90
1100 - Benefits	147,000.00	147,000.00	15,163.55	112,388.09	112,388.09	34,611.91
1120 - Retirement Benefits	74,296.00	74,296.00	8,551.72	56,067.17	56,067.17	18,228.83

GF Expenditures by Function

For Fiscal: 2017-2018 Period Ending: 03/31/2018

ExpenseObject	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
1140 - Medi-tax 1.45%	13,382.00	13,382.00	1,670.34	11,005.13	11,005.13	2,376.87
ExpenseType: 10 - Personnel Total:	1,157,567.00	1,157,567.00	132,931.26	895,454.90	895,454.90	262,112.10
ExpenseType: 20 - Materials & Services						
2010 - Communications	4,100.00	4,100.00	521.65	3,581.06	3,581.06	518.94
2030 - Equipment Maintenance	150.00	150.00	0.00	0.00	0.00	150.00
2040 - Copier Usage	2,000.00	2,000.00	0.00	736.13	736.13	1,263.87
2050 - Vehicle Maintenance	19,640.00	0.00	0.00	0.00	0.00	0.00
2070 - Office Supplies	6,200.00	6,200.00	347.62	2,860.36	4,465.15	1,734.85
2090 - Memberships & Dues	2,970.00	2,970.00	194.00	1,484.00	1,484.00	1,486.00
2110 - Operating Supplies	100,550.00	100,550.00	8,578.21	63,523.45	83,315.42	17,234.58
2150 - Training	3,450.00	3,450.00	0.00	2,139.19	2,139.19	1,310.81
2170 - Postage	14,600.00	14,600.00	0.00	146.25	146.25	14,453.75
2190 - Facil & Equip Lease/Rent	15,000.00	6,000.00	0.00	0.00	0.00	6,000.00
2210 - Utilities	710,000.00	710,000.00	43,265.51	483,829.48	697,502.74	12,497.26
2230 - Professional Services	400,500.00	468,200.00	54,106.93	240,665.24	281,395.24	186,804.76
2250 - Advertising	10,000.00	10,000.00	0.00	7,705.75	9,015.00	985.00
2270 - Travel, Conf. & Meetings	8,600.00	8,600.00	0.00	8,631.76	8,631.76	-31.76
2290 - Auto Allowance	6,800.00	6,800.00	965.68	6,797.96	6,797.96	2.04
2410 - Community Activities	612,250.00	612,250.00	82,979.36	537,325.65	540,261.37	71,988.63
2430 - Recreation Programs	84,000.00	84,000.00	7,940.45	71,761.44	71,761.44	12,238.56
2450 - Landscape Maintenance	680,000.00	830,000.00	144,481.92	546,777.86	762,953.72	67,046.28
2470 - Tree Maintenance	600,000.00	550,000.00	17,643.00	301,990.00	500,000.00	50,000.00
2550 - Park Maintenance	1,095,000.00	1,095,000.00	82,845.81	693,078.00	989,144.83	105,855.17
ExpenseType: 20 - Materials & Services Total:	4,375,810.00	4,514,870.00	443,870.14	2,973,033.58	3,963,331.26	551,538.74
ExpenseType: 30 - Capital Outlay						
3050 - Park Structures & Improvemnts	0.00	60,947.00	0.00	0.00	0.00	60,947.00
ExpenseType: 30 - Capital Outlay Total:	0.00	60,947.00	0.00	0.00	0.00	60,947.00
Function: 50 - Community Services Total:	5,533,377.00	5,733,384.00	576,801.40	3,868,488.48	4,858,786.16	874,597.84
Function: 60 - Public Works						
ExpenseType: 10 - Personnel						
1010 - Salaries	1,715,700.00	1,522,101.00	168,894.12	1,114,455.79	1,114,455.79	407,645.21
1030 - Hourly	13,500.00	13,500.00	0.00	0.00	0.00	13,500.00
1050 - Overtime	5,500.00	5,500.00	1,885.54	5,363.74	5,363.74	136.26
1100 - Benefits	243,000.00	227,400.00	18,985.12	150,503.35	150,503.35	76,896.65
1120 - Retirement Benefits	150,434.00	133,278.00	15,287.66	102,113.06	102,113.06	31,164.94
1140 - Medi-tax 1.45%	25,153.00	22,346.00	2,621.90	17,236.43	17,236.43	5,109.57
1990 - Personnel Allocation	0.00	0.00	0.00	0.00	0.00	0.00
ExpenseType: 10 - Personnel Total:	2,153,287.00	1,924,125.00	207,674.34	1,389,672.37	1,389,672.37	534,452.63
ExpenseType: 20 - Materials & Services						
2010 - Communications	9,910.00	9,910.00	1,087.11	7,010.16	7,228.75	2,681.25
2040 - Copier Usage	2,500.00	2,500.00	0.00	1,787.50	1,787.50	712.50
2050 - Vehicle Maintenance	24,755.00	0.00	0.00	0.00	0.00	0.00
2070 - Office Supplies	15,675.00	15,675.00	1,842.06	5,864.44	6,366.86	9,308.14
2090 - Memberships & Dues	5,975.00	5,975.00	95.00	2,577.50	2,577.50	3,397.50
2110 - Operating Supplies	54,450.00	54,450.00	2,440.07	21,273.06	24,722.25	29,727.75
2130 - Books & Subscriptions	1,600.00	1,600.00	5.95	35.70	35.70	1,564.30
2150 - Training	10,000.00	10,000.00	0.00	1,846.90	1,846.90	8,153.10
2190 - Facil & Equip Lease/Rent	6,500.00	0.00	0.00	0.00	0.00	0.00
2210 - Utilities	365,775.00	365,775.00	28,477.38	272,218.58	365,525.00	250.00
2230 - Professional Services	648,000.00	778,400.00	53,357.38	409,548.57	620,645.80	157,754.20
2240 - Reimbursable Costs	305,000.00	680,000.00	34,074.00	375,778.78	391,176.15	288,823.85
2270 - Travel, Conf. & Meetings	8,000.00	8,000.00	0.00	134.05	134.05	7,865.95
2290 - Auto Allowance	7,050.00	7,050.00	784.02	4,861.28	4,861.28	2,188.72
2350 - Street Maintenance	1,377,500.00	1,427,500.00	136,833.08	708,862.70	1,372,247.88	55,252.12
2490 - Street Sweeping	258,405.00	258,405.00	19,877.10	162,315.12	251,120.00	7,285.00
2510 - Storm Drains	821,500.00	846,500.00	16,728.33	367,332.06	781,058.34	65,441.66

GF Expenditures by Function

For Fiscal: 2017-2018 Period Ending: 03/31/2018

ExpenseObject	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
2530 - Safety Lighting	188,000.00	188,000.00	4,486.65	43,888.91	139,543.76	48,456.24
ExpenseType: 20 - Materials & Services Total:	4,110,595.00	4,659,740.00	300,088.13	2,385,335.31	3,970,877.72	688,862.28
Function: 60 - Public Works Total:	6,263,882.00	6,583,865.00	507,762.47	3,775,007.68	5,360,550.09	1,223,314.91
Fund: 01 - GENERAL Total:	36,530,667.00	40,822,216.00	2,993,013.75	24,609,773.90	31,173,937.77	9,648,278.23
Total Surplus (Deficit):	-36,530,667.00	-40,822,216.00	-2,993,013.75	-24,609,773.90	-31,173,937.77	-9,648,278.23

Fund Summary

Fund	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
01 - GENERAL	-36,530,667.00	-40,822,216.00	-2,993,013.75	-24,609,773.90	-31,173,937.77	-9,648,278.23
Total Surplus (Deficit):	-36,530,667.00	-40,822,216.00	-2,993,013.75	-24,609,773.90	-31,173,937.77	-9,648,278.23