



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

**FY19
Q3**

SUMMARY – The City’s finances for the first three quarters of Fiscal Year 2018-2019 (“FY19”), which ended March 31, 2019, are tracking better than budget. General Fund revenues are up \$1.0 million compared to the same period last year, mainly due to continued record collections for transient occupancy taxes, along with increased sales & use taxes, charges for services, licenses & permits, and investment income. Fiscal year to date expenditures, excluding transfers to other funds, were \$25.0 million, compared to \$24.6 million last year. Details of revenue and expenditure changes from the prior year are explained later in this report.

The City’s Reserve Accounts are fully funded in accordance with the current City Council Policy, and stand at \$13.6 million, or 37% of the \$36.8 million original General Fund operating revenue budget. The reserves include those for Emergencies and Cash Flows amounting to \$7.4 million and \$3.7 million, respectively. In addition, it includes the Capital Projects Reserve of \$2.5 million. In addition, there is \$7.8 million budgeted in FY19’s ending Unassigned Fund Balance; this equates to another 20% of budgeted operating revenue.

BUDGETED FUND BALANCE SUMMARY:

The following details the General Fund’s budgeted FY19 Fund Balance computation:

Budgeted Fund Balance (in millions)	Amended Budget
Fund Balance, 7/1/18 (audited)	\$ 21.6
Budgeted Revenues	38.9
Budgeted Expenditures	(36.3)
Budgeted Operating Transfers In	0.6
Budgeted Operating Transfers Out	(3.1)
Budgeted Fund Balance, 6/30/19	\$ 21.7

The Budgeted Fund Balance at June 30, 2019 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 General Fund revenue, respectively. Art in Public Places is restricted for public art per City 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 Fund Balance.

The following table details the projected June 30, 2019 budgeted ending fund balance, detailed by reserve account:

Reserve Designation (in millions)	Amended Budget
Emergency	\$ 7.4
Cash Flow	3.7
Art in Public Places	0.3
Capital Projects	2.5
Unassigned	7.8
Fund Balance Projected @ 6/30/19	\$ 21.7

REVENUES:

The FY19 amended General Fund revenue budget is \$39.5 million. Through the third quarter (Q3) of FY19, total General Fund revenue and transfers in was \$26.7 million, which is roughly \$1.0 million, or 3.8% more than the same period last fiscal year.

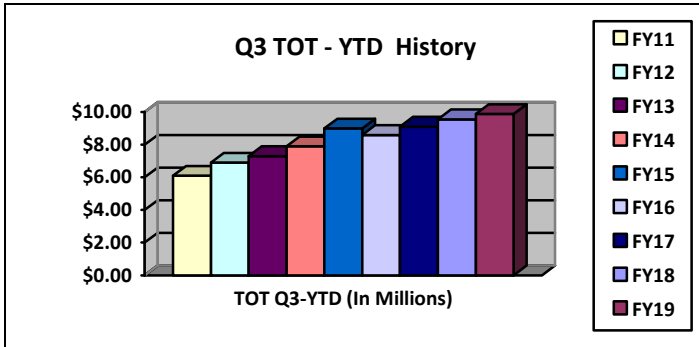
The City’s seven largest revenue sources account for over 90% of the General Fund budget. Those revenues, in order of magnitude, are currently Transient Occupancy Tax, Property Tax, Sales Tax, In-Lieu Property Tax, Charges for Services, Licenses & Permits Fees, and Franchise Fees.

Transient Occupancy Tax (TOT) – At \$9.9 million collected through March 31, 2019, TOT receipts were \$318,000, or 3.3%, higher than the same period last year. At 75% of the way through FY19, TOT stands at 77% of the amended \$12.8 million FY19 budget. At this point, TOT appears it will finish better than budget by \$100,000 to \$350,000.



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Property Tax – The City’s second largest revenue, with an adjusted FY19 budget of \$8.8 million, comes from Property Taxes. Year to date revenue was \$5.6 million, which is \$233,000, or 4.0% less 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 fiscal year.

Due to Federal tax law changes, there was an inordinate amount of property taxes with the first installments in December 2017; this did not occur again in December 2018. Therefore, comparing this year’s collections to date with last year’s collections does not give a true picture of where this year’s collections will finish. It is projected that FY19’s collections will finish at the \$8.8 million budget, which will be a 3.3% increase year over year.

Sales and Use Tax – This is the third largest revenue for the City, which receives 1% of taxable sales occurring in town, 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, Fuel & Service Stations, State & County Use Tax Pools, Food & Drug, and General Consumer Goods. The Hotels & Restaurants category alone generally accounts for roughly 51% of annual Sales & Use Tax revenue.

Sales and Use Tax revenue year-to-date amounted to just over \$3.5 million, which is \$293,000, or 9.0%

higher than the same period last fiscal year. At three quarters of the way through the fiscal year, sales tax revenue was 62% of the \$5.7 million amended budget, and is projected to finish FY19 more than \$200,000 better than budget.

In-Lieu Property Taxes – Currently the City’s fourth largest revenue, FY19’s In-Lieu Property Taxes budget is \$4.3 million. This exists because the State cut Vehicle License Fees, historically a revenue source for cities. In order to keep cities financially whole, the State provided some of the State’s portion of property tax revenue to backfill the taking – but did so in the next fiscal year.

In-Lieu Property Tax revenue collected was \$2.1 million fiscal year-to-date, which is \$89,000, or 4.4% more than the same period last year. These taxes are not received evenly throughout the year, with roughly 49% received in January and again in May. As expected, collections currently stand at 50% of the \$4.3 million budget, and is expected to finish on 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 set by Council resolution and may not exceed the cost of the service.

At three quarters of the way through the fiscal year, the City has collected \$1.9 million, or 99.5% of the amended budget, and appears it will finish the year several hundred thousand dollars better than budget. Excluding a one-time Development Impact Fee collected in the prior fiscal year, Charges for Services are up \$538,000, or 40.2%. This is mainly attributable to increased collections for grading inspections, engineering fees, and code enforcement-related legal reimbursements.

Licenses & Permits – Most structural changes and new construction of buildings on private property require permits prior to the beginning of construction. The State Constitution and



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Government Code place with the City the responsibility and authority to engage in certain regulatory activities in the interest of the community. Related fees are set by Council resolution and may not exceed the cost of the service.

The FY19 amended budget is \$1.6 million, of which \$1.4 million, or 89.5% has been collected to date. This is approximately \$236,000 or 20.2% higher than last fiscal year, and is mainly attributed to increased grading permit plan checks, and building and plumbing permits. It appears that these revenues will finish FY19 several hundred thousand dollars better than budget.

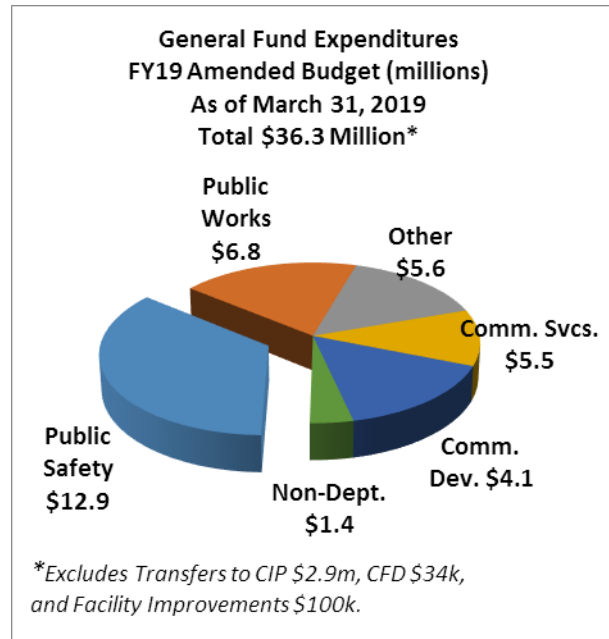
Note that these revenues are for one-time projects and thus are not necessarily a good predictor for future activity. Though these revenues are currently tracking ahead of budget, the volatility associated with building activity warrants much restraint in making projections beyond the current budget.

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 \$1.4 million. One-fourth of Franchise Fees are received in Q2, again in Q3, and about one-half in Q4. As anticipated, the City has received \$685,000 through Q3, or 50% of the annual budget.

EXPENDITURES

The City’s amended FY19 General Fund budget is \$39.4 million, inclusive of \$3.1 million in transfers to other funds. Excluding transfers, the operating budget of \$36.3 million is committed to:

Expenditures (in millions)	FY19 Amended Budget	% of Total
Public Safety	\$ 12.9	36%
Public Works	6.8	19
Community Svcs. & Parks	5.5	15
Community Development	4.1	11
Non-Department*	1.4	4
General & Admin Services	5.6	15
Total Budget	\$ 36.3	100%



* Non-Dept. excludes Transfers to the CFD Fund (\$34k), the Facilities Improvement Fund (\$100k) and CIP Fund (\$2.9m), and includes items such as IT, contributions to Animal Services and OC Library.

Through Q3, and excluding transfers out to other funds, General Fund operating expenditures totaled \$25.0 million, which is \$347,000 more than the previous fiscal year.

Expenditures with notable variances from the prior year include:

City Attorney – The FY19 amended legal budget is \$1.2 million, with \$1.0 million incurred through March 2019; this is an increase of \$136,000 over the same period last year. At Council direction, the attorney has been prosecuting several code enforcement matters that are the main driver behind the higher costs. In particular, there is one associated with substandard building conditions, a few others for improper land uses, and several regarding sober living homes illegally operating without State licenses. Costs incurred include non-reimbursable legal work, and other matters where reimbursements have or will be received from developers and those prosecuted.



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Police Services – The largest cost incurred by the City is for Sheriff’s services, and this year the budget is \$12.7 million. At \$9.5 million spent through Q3, expenditures reflect an expected increase of \$385,000 over the prior fiscal year, and are in line with the budget.

Personnel Costs – the cost of wages and benefits is budgeted at \$8.4 million for FY19; this is 21.3% of the total General Fund budget. Expenses through the first three quarters were \$6.2 million, or 74.5% of budget; compared to last year, these costs are up just over \$14,000. It is expected that Personnel Costs will finish slightly under budget.

Capital Improvement Fund disbursements through Q3 totaled \$3.8 million, with an additional \$1.2 million under contract as of quarter end. The majority of activity to date has been for the arterial roadways pavement preservation (\$3.4 million), arterial roadway resurfacing (\$115,000), and annual residential road resurfacing (\$103,000).

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.

2.4% for March 2019, compared to 1.4% March 2018.

In addition, the balance of the City’s portfolio invested in U.S. Treasury Notes (T-Note) was \$16.2 million at March 31st; it consisted of two T-Notes of \$3.4 million, two of \$3.2 million, and one of \$3.0 million, laddered to mature at one-year intervals over the next 5 years on October 31st.

ATTACHED FINANCIAL REPORTS:

1. General Fund Revenues – Budget vs. Actual for Period Ending 3/31/19
2. General Fund Expenditures – Budget vs. Actual for Period Ending 3/31/19
3. 3/31/19 Balance Sheets All Funds
4. CIP Projects – Budget vs. Actual for Period Ending 3/31/19
5. CIP Projects – Narrative Summary of Project Status
6. General Fund Expenditures by Function for Period Ending 3/31/19

Cash & Investments

Investment Portfolio At March 31, 2019	
Account	Amount
Cash*	\$ 1,498,890
Petty Cash	5,200
LAIF	18,933,528
T-Notes	16,200,000
Total	\$ 36,637,618

*Includes checks cut at month end and outstanding.

The City’s Local Agency Investment Fund (LAIF) account ended the third quarter with a balance of \$18.9 million. LAIF’s average monthly yield stood at



City of Dana Point, CA

General Fund Revenues - Budget vs. Actual Group Summary

For Fiscal: 2018-2019 Period Ending: 03/31/2019

RevenueObject	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
Fund: 01 - GENERAL						
RevenueType: 10 - Taxes & Franchises						
6101 - Sec & Unsec Property Taxes	8,000,000.00	8,788,000.00	579,979.51	5,592,814.53	5,592,814.53	3,195,185.47
6103 - Property Transfer Tax	550,000.00	500,000.00	23,436.85	300,378.69	300,378.69	199,621.31
6105 - Franchise Fees	1,225,000.00	1,375,000.00	0.00	685,222.25	685,222.25	689,777.75
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	22,832.08	22,832.08	27,167.92
6109 - Transient Occupancy Tax	12,600,000.00	12,800,000.00	1,242,170.92	9,881,247.62	9,881,247.62	2,918,752.38
6110 - Short Term Rental TOT	400,000.00	725,000.00	412.41	487,816.72	487,816.72	237,183.28
6111 - Sales & Use Tax	5,900,000.00	5,700,000.00	452,763.36	3,544,765.34	3,544,765.34	2,155,234.66
6113 - In-lieu Property Taxes	3,970,000.00	4,260,704.00	0.00	2,130,352.00	2,130,352.00	2,130,352.00
RevenueType: 10 - Taxes & Franchises Total:	32,705,000.00	34,198,704.00	2,298,763.05	22,645,429.23	22,645,429.23	11,553,274.77
RevenueType: 20 - Licenses & Permits						
6201 - Site Development Permit	30,000.00	34,000.00	3,281.00	37,597.00	37,597.00	-3,597.00
6203 - Coastal Development Permit	25,000.00	31,000.00	6,110.00	22,455.00	22,455.00	8,545.00
6205 - Conditional Use Permit	8,000.00	4,000.00	3,384.00	8,047.00	8,047.00	-4,047.00
6207 - Other Planning Permits	10,000.00	13,500.00	2,963.00	11,899.00	11,899.00	1,601.00
6209 - Building Permits	1,000,000.00	962,000.00	74,844.76	798,386.61	798,386.61	163,613.39
6211 - Plumbing Permits	30,000.00	41,500.00	5,396.00	55,912.50	55,912.50	-14,412.50
6213 - Sewer Permits	0.00	0.00	0.00	22.00	22.00	-22.00
6215 - Electrical Permits	70,000.00	66,000.00	8,616.40	66,318.77	66,318.77	-318.77
6217 - Mechanical Permits	25,000.00	21,000.00	2,632.00	17,355.00	17,355.00	3,645.00
6218 - Short Term Rental Permits	30,000.00	22,000.00	600.00	13,079.51	13,079.51	8,920.49
6219 - Other Building Permits	500.00	1,000.00	0.00	1,160.14	1,160.14	-160.14
6221 - Transportation Permits	1,000.00	1,400.00	0.00	646.00	646.00	754.00
6223 - Encroachment Permits	20,000.00	34,000.00	4,161.00	24,310.45	24,310.45	9,689.55
6225 - Grading Permit Plan Check	270,000.00	305,000.00	27,791.06	315,267.32	315,267.32	-10,267.32
6226 - Licenses & Permits	15,000.00	20,000.00	222.36	9,279.89	9,279.89	10,720.11
6227 - Other Engineering Permits	9,000.00	9,000.00	6,450.00	19,075.68	19,075.68	-10,075.68
RevenueType: 20 - Licenses & Permits Total:	1,543,500.00	1,565,400.00	146,451.58	1,400,811.87	1,400,811.87	164,588.13
RevenueType: 30 - Fines & Forfeitures						
6301 - Vehicle Code Fines	170,000.00	225,000.00	11,305.32	105,219.72	105,219.72	119,780.28
6303 - Penalties, Int. & Restitution	120,000.00	120,000.00	13,607.19	89,953.95	89,953.95	30,046.05
RevenueType: 30 - Fines & Forfeitures Total:	290,000.00	345,000.00	24,912.51	195,173.67	195,173.67	149,826.33
RevenueType: 40 - Use Of Money & Property						
6401 - Rental Of Property	60,000.00	60,000.00	10,553.00	52,157.75	52,157.75	7,842.25
6403 - Investment Income	170,000.00	370,000.00	0.00	293,402.30	293,402.30	76,597.70
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	0.00	0.00	0.00	0.00	0.00
RevenueType: 40 - Use Of Money & Property Total:	253,800.00	452,800.00	12,453.00	362,660.05	362,660.05	90,139.95
RevenueType: 50 - Intergovernmental						
6505 - Motor Vehicle In-lieu	15,000.00	15,000.00	0.00	16,354.33	16,354.33	-1,354.33
6513 - Local Coastal Program Grant	0.00	0.00	0.00	24,130.00	24,130.00	-24,130.00
6514 - Waste Disposal Agreement Allocation	90,000.00	54,000.00	0.00	0.00	0.00	54,000.00
6515 - Nuclear Power Program	199,000.00	195,000.00	0.00	0.00	0.00	195,000.00
6521 - Intergovernmental Cost Reimb	100,000.00	65,000.00	0.00	20,517.26	20,517.26	44,482.74
6523 - State Grants	0.00	0.00	23,745.00	23,745.00	23,745.00	-23,745.00
RevenueType: 50 - Intergovernmental Total:	404,000.00	329,000.00	23,745.00	84,746.59	84,746.59	244,253.41
RevenueType: 60 - Charges For Services						
6607 - Planning Comm. Determin.	500.00	2,000.00	0.00	0.00	0.00	2,000.00
6609 - Variance Minor Amendment	0.00	2,000.00	0.00	5,655.00	5,655.00	-3,655.00
6621 - Concept Approval	1,000.00	1,500.00	0.00	300.00	300.00	1,200.00

General Fund Revenues - Budget vs. Actual

For Fiscal: 2018-2019 Period Ending: 03/31/2019

RevenueObject	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
6623 - Planning Plan Check Fee	75,000.00	125,000.00	13,041.59	111,364.00	111,364.00	13,636.00
6625 - Site Inspection Fee	0.00	1,000.00	0.00	0.00	0.00	1,000.00
6627 - Other Planning Fees	0.00	3,000.00	67.72	2,469.73	2,469.73	530.27
6631 - Building Plan Check Fee	750,000.00	550,000.00	79,365.57	383,219.35	383,219.35	166,780.65
6633 - Permit Issuance Fee	40,000.00	69,000.00	5,000.00	45,335.00	45,335.00	23,665.00
6635 - Other Building Fees	0.00	0.00	0.00	66.00	66.00	-66.00
6639 - Addressing Fee	1,000.00	8,000.00	1,230.00	9,883.00	9,883.00	-1,883.00
6641 - Grading Inspection	75,000.00	250,000.00	14,989.13	273,461.74	273,461.74	-23,461.74
6655 - Other Engineering Fees	70,000.00	200,000.00	153,148.31	280,121.76	280,121.76	-80,121.76
6659 - Solid Waste Exemption Fee	2,000.00	2,000.00	224.00	1,418.00	1,418.00	582.00
6682 - Lantern District Impact Fees	0.00	0.00	0.00	98,493.07	98,493.07	-98,493.07
6683 - Art In Public Places Fees	0.00	0.00	0.00	93,025.70	93,025.70	-93,025.70
6685 - Reimbursed Expenses	200,000.00	70,000.00	6,146.40	50,189.16	50,189.16	19,810.84
6687 - Legal Reimbursements - Development	0.00	12,000.00	6,770.00	32,738.92	32,738.92	-20,738.92
6688 - Legal Reimbursements - Other	0.00	175,000.00	0.00	170,361.72	170,361.72	4,638.28
6689 - Police Services Reimbursements	0.00	125,000.00	10,517.00	85,680.33	85,680.33	39,319.67
6691 - Recreation Classes	170,000.00	170,000.00	8,420.30	107,123.81	107,123.81	62,876.19
6692 - Planning Reimbursements	0.00	40,000.00	2,475.00	35,822.39	35,822.39	4,177.61
6693 - Activities & Trips	50,000.00	5,000.00	0.00	2,835.00	2,835.00	2,165.00
6694 - Staff Time Reimbursements	0.00	50,000.00	4,016.30	66,001.23	66,001.23	-16,001.23
6697 - Photocopies	500.00	1,000.00	119.10	563.80	563.80	436.20
6699 - Other P/b/e	40,000.00	32,500.00	2,189.42	21,530.29	21,530.29	10,969.71
RevenueType: 60 - Charges For Services Total:	1,475,000.00	1,894,000.00	307,719.84	1,877,659.00	1,877,659.00	16,341.00
RevenueType: 70 - Other						
6701 - Planning Appeal Fee	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00
6703 - Miscellaneous Revenues	15,000.00	70,000.00	5,000.00	62,816.88	62,816.88	7,183.12
6704 - Gain/Loss on Asset Sale	3,000.00	0.00	-3,234.94	-3,234.94	-3,234.94	3,234.94
6705 - Sale Of Recyclable Materials	9,000.00	0.00	0.00	0.00	0.00	0.00
6707 - User Fee Income Solid Waste	55,000.00	55,000.00	0.00	29,739.98	29,739.98	25,260.02
RevenueType: 70 - Other Total:	83,000.00	126,000.00	1,765.06	89,321.92	89,321.92	36,678.08
RevenueType: 90 - Transfers						
6903 - Tsfs In - Fr Gas Tax Fund	573,216.00	575,828.00	0.00	0.00	0.00	575,828.00
RevenueType: 90 - Transfers Total:	573,216.00	575,828.00	0.00	0.00	0.00	575,828.00
Fund: 01 - GENERAL Total:	37,327,516.00	39,486,732.00	2,815,810.04	26,655,802.33	26,655,802.33	12,830,929.67
Total Surplus (Deficit):	37,327,516.00	39,486,732.00	2,815,810.04	26,655,802.33	26,655,802.33	

Fund Summary

Fund	Original	Current	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget
	Total Budget	Total Budget				Remaining
01 - GENERAL	37,327,516.00	39,486,732.00	2,815,810.04	26,655,802.33	26,655,802.33	12,830,929.67
Total Surplus (Deficit):	37,327,516.00	39,486,732.00	2,815,810.04	26,655,802.33	26,655,802.33	



City of Dana Point, CA

General Fund Expenditures - Budget vs. Actual Group Summary

For Fiscal: 2018-2019 Period Ending: 03/31/2019

ExpenseObject	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
Fund: 01 - GENERAL						
ExpenseType: 10 - Personnel						
1010 - Salaries	6,668,112.00	6,358,866.00	453,225.77	4,556,222.90	4,556,222.90	1,802,643.10
1030 - Hourly	166,497.00	191,617.00	10,676.11	129,302.32	129,302.32	62,314.68
1050 - Overtime	82,000.00	91,000.00	7,659.52	53,698.23	53,698.23	37,301.77
1070 - Stipends	9,000.00	9,000.00	692.30	6,923.00	6,923.00	2,077.00
1100 - Benefits	1,053,060.00	983,160.00	86,303.35	705,447.13	705,447.13	277,712.87
1120 - Retirement Benefits	871,941.00	874,028.00	42,489.67	669,059.50	669,059.50	204,968.50
1140 - Medi-tax 1.45%	100,421.00	96,432.00	7,239.62	72,434.95	72,434.95	23,997.05
1199 - Organizational Review Savings	-215,000.00	-200,000.00	0.00	0.00	0.00	-200,000.00
1200 - Outside Assistance	0.00	0.00	3,018.83	68,163.20	68,163.20	-68,163.20
1990 - Personnel Allocation	0.00	0.00	0.00	0.00	0.00	0.00
ExpenseType: 10 - Personnel Total:	8,736,031.00	8,404,103.00	611,305.17	6,261,251.23	6,261,251.23	2,142,851.77
ExpenseType: 20 - Materials & Services						
2010 - Communications	126,190.00	126,870.00	11,850.78	88,276.91	110,041.70	16,828.30
2030 - Equipment Maintenance	346,770.00	459,645.00	30,966.11	357,699.95	440,319.30	19,325.70
2040 - Copier Usage	16,900.00	16,900.00	0.00	7,114.78	7,114.78	9,785.22
2050 - Vehicle Maintenance	119,532.00	111,090.00	9,436.42	68,267.91	97,668.84	13,421.16
2070 - Office Supplies	102,025.00	102,025.00	5,609.50	50,868.02	62,820.11	39,204.89
2090 - Memberships & Dues	56,390.00	66,990.00	2,934.00	56,501.96	56,501.96	10,488.04
2110 - Operating Supplies	506,592.00	522,192.00	21,295.85	291,011.02	378,614.53	143,577.47
2130 - Books & Subscriptions	32,945.00	32,945.00	475.65	13,993.85	14,054.70	18,890.30
2150 - Training	62,750.00	62,800.00	2,762.41	29,992.59	29,992.59	32,807.41
2170 - Postage	32,600.00	32,600.00	2,262.75	25,935.00	32,028.83	571.17
2190 - Facil & Equip Lease/Rent	60,300.00	109,800.00	5,471.26	48,208.36	79,300.00	30,500.00
2210 - Utilities	1,251,800.00	1,251,300.00	71,997.40	834,904.74	1,159,242.79	92,057.21
2230 - Professional Services	2,288,868.00	3,132,152.00	115,615.45	1,644,629.41	2,267,984.19	864,167.81
2240 - Reimbursable Costs	305,000.00	855,000.00	25,703.87	416,213.76	553,274.40	301,725.60
2250 - Advertising	43,100.00	51,950.00	2,102.76	25,041.85	35,869.70	16,080.30
2270 - Travel, Conf. & Meetings	94,900.00	106,900.00	3,592.35	55,882.62	55,882.62	51,017.38
2290 - Auto Allowance	63,200.00	63,200.00	5,032.17	42,673.00	42,673.00	20,527.00
2310 - City Attorney	865,000.00	1,225,000.00	306,717.30	1,002,732.76	1,065,774.45	159,225.55
2330 - Police Services	12,675,000.00	12,687,516.00	1,064,744.67	9,544,887.58	12,701,470.44	-13,954.44
2340 - Parking Lot Leases	37,830.00	38,930.00	1,200.00	26,369.92	38,929.44	0.56
2350 - Street Maintenance	1,377,500.00	1,527,500.00	196,646.85	751,991.73	1,483,252.15	44,247.85
2410 - Community Activities	552,750.00	550,750.00	88,327.78	468,627.57	479,896.18	70,853.82
2430 - Recreation Programs	87,000.00	97,000.00	3,622.76	70,571.61	70,571.61	26,428.39
2450 - Landscape Maintenance	665,000.00	685,207.00	6,212.30	433,463.00	581,682.68	103,524.32
2470 - Tree Maintenance	600,000.00	600,000.00	0.00	306,599.00	600,000.00	0.00
2490 - Street Sweeping	258,405.00	258,405.00	37,570.20	149,152.95	250,480.00	7,925.00
2510 - Storm Drains	828,500.00	828,500.00	36,449.68	316,559.89	772,571.64	55,928.36
2530 - Safety Lighting	188,000.00	213,000.00	12,646.31	95,491.25	215,191.90	-2,191.90
2550 - Park Maintenance	1,085,000.00	1,085,000.00	38,393.96	787,201.24	1,021,291.39	63,708.61
2590 - Data Technology	188,000.00	224,000.00	12,724.65	91,372.00	221,919.57	2,080.43
2600 - Marketing	24,500.00	24,500.00	622.00	12,288.11	12,288.11	12,211.89
2999 - Operations Contingency	250,000.00	250,000.00	0.00	0.00	0.00	250,000.00
ExpenseType: 20 - Materials & Services Total:	25,192,347.00	27,399,667.00	2,122,987.19	18,114,524.34	24,938,703.60	2,460,963.40
ExpenseType: 30 - Capital Outlay						
3050 - Park Structures & Improvemnts	0.00	0.00	0.00	21,541.37	38,595.86	-38,595.86
ExpenseType: 30 - Capital Outlay Total:	0.00	0.00	0.00	21,541.37	38,595.86	-38,595.86
ExpenseType: 40 - Insurance						
4010 - Liability Insur Premiums	489,750.00	361,052.00	-292.00	356,214.26	356,214.26	4,837.74

General Fund Expenditures - Budget vs. Actual

For Fiscal: 2018-2019 Period Ending: 03/31/2019

ExpenseObject	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
4030 - Property Insurance Premiums	65,000.00	95,000.00	0.00	98,363.00	98,363.00	-3,363.00
4050 - Employee Bond Premiums	1,200.00	1,200.00	0.00	1,060.00	1,060.00	140.00
4110 - Workers' Compensation	120,000.00	114,408.00	0.00	114,408.00	114,408.00	0.00
4130 - Consulting/witness Fees	0.00	0.00	0.00	-10,256.17	-10,256.17	10,256.17
4210 - Unemployment Benefits	1,500.00	1,500.00	0.00	0.00	0.00	1,500.00
ExpenseType: 40 - Insurance Total:	677,450.00	573,160.00	-292.00	559,789.09	559,789.09	13,370.91
ExpenseType: 90 - Operating Transfers Out						
9010 - Tsfs Out - To Facil Imp Fund	100,000.00	100,000.00	0.00	0.00	0.00	100,000.00
9031 - Tsfs Out - To CFD Maint Fund	30,000.00	34,200.00	0.00	0.00	0.00	34,200.00
9050 - Tsfs Out - To Cap Impv Fund	2,200,000.00	2,927,139.00	0.00	727,138.67	727,138.67	2,200,000.33
ExpenseType: 90 - Operating Transfers Out Total:	2,330,000.00	3,061,339.00	0.00	727,138.67	727,138.67	2,334,200.33
Fund: 01 - GENERAL Total:	36,935,828.00	39,438,269.00	2,734,000.36	25,684,244.70	32,525,478.45	6,912,790.55
Total Surplus (Deficit):	-36,935,828.00	-39,438,269.00	-2,734,000.36	-25,684,244.70	-32,525,478.45	

Fund Summary

Fund	Original	Current	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget
	Total Budget	Total Budget				Remaining
01 - GENERAL	-36,935,828.00	-39,438,269.00	-2,734,000.36	-25,684,244.70	-32,525,478.45	-6,912,790.55
Total Surplus (Deficit):	-36,935,828.00	-39,438,269.00	-2,734,000.36	-25,684,244.70	-32,525,478.45	



City of Dana Point, CA

Balance Sheet

Account Summary

As Of 03/31/2019

Account	Name	Balance
Fund: 01 - GENERAL		
Assets		
01-1010	Cash	0.00
01-1011	Claim on Cash	21,756,090.90
01-1020	Petty Cash	5,200.00
01-1050	Taxes Receivable - Current	1,242,170.92
01-1090	Int. & Penalty RcbI On Taxes	0.00
01-1100	Allow. Uncoll Int & Penalty	0.00
01-1200	Accounts Receivable	-21.74
01-1240	Reimbursed Receivables	0.00
01-1250	Advance Deposits	800.00
01-1280	Receivable - County Of Orange	0.00
01-1290	Reserve For Uncoll N/r - Rda	0.00
01-1310	Due From Other Funds	0.00
01-1320	Due From County	0.00
01-1330	Intergovernmental Receivables	0.00
01-1350	Interest Rec On Investments	0.00
01-1360	Due From State	0.00
01-1410	Real Property Held For Resale	0.00
01-1450	Prepaid Items	40,414.25
01-1500	Investments - Adjust To Fmv	0.00
01-1511	Investment - Laif	0.00
01-1520	U.s. Gov't Securities (par)	0.00
01-1530	Prem/disc - U.s. Gov't Secur	-196,230.73
	Total Assets:	22,848,423.60
		<u>22,848,423.60</u>
Liability		
01-2020	Accounts Payable	200,000.00
01-2021	Accounts Payable Pending	106,717.30
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:	308,617.30
Equity		
01-2450	Fund Balance Designated for Cash Flow	3,675,430.00
01-2460	Fund Balance Designated for Emergencies	7,350,860.00
01-2470	Fund Balance Desig. for Art in Public Place	281,475.82
01-2530	Fund Balance Desig. for State Budget Imp	0.00
01-2540	Fund Balance Desig. for CIP Sinking Fund	2,500,000.00
01-9920	Fund Balance - Undesignated	7,760,512.75
01-9990	Suspense	-29.90
	Total Beginning Equity:	21,568,248.67
Total Revenue		26,655,802.33
Total Expense		25,684,244.70
Revenues Over/Under Expenses		971,557.63
	Total Equity and Current Surplus (Deficit):	22,539,806.30
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>22,848,423.60</u>

Balance Sheet

As Of 03/31/2019

Account	Name	Balance
Fund: 02 - GASOLINE TAX		
Assets		
02-1010	Cash	0.00
02-1011	Claim on Cash	487,688.89
02-1050	Taxes Receivable - Current	0.00
02-1200	Accounts Receivable	0.00
02-1330	Intergovernmental Receivables	0.00
02-1350	Interest Rec On Investments	0.00
	Total Assets:	487,688.89
		<u>487,688.89</u>
Liability		
02-2020	Accounts Payable	0.00
02-2021	Accounts Payable Pending	0.00
02-2071	Due To General Fund	0.00
	Total Liability:	0.00
Equity		
02-2460	Fund Bal Reserved for Accruals	0.00
02-2530	Unreserved Fund Balance	0.00
02-9920	Fund Balance	8,721.91
02-9990	Suspense	0.00
	Total Beginning Equity:	8,721.91
Total Revenue		478,966.98
Total Expense		0.00
Revenues Over/Under Expenses		478,966.98
	Total Equity and Current Surplus (Deficit):	487,688.89
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>487,688.89</u>

Balance Sheet

As Of 03/31/2019

Account	Name	Balance	
Fund: 04 - MEASURE M FUND			
Assets			
04-1010	Cash	0.00	
04-1011	Claim on Cash	610,575.31	
04-1200	Accounts Receivable	0.00	
	Total Assets:	610,575.31	<u>610,575.31</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:	0.00	
Equity			
04-2460	Fund Bal Reserved for Accruals	0.00	
04-2480	Fund Balance Restricted for SMP	0.00	
04-2530	Unreserved Fund Balance	0.00	
04-9920	Fund Balance	166,678.32	
04-9990	Suspense	0.00	
	Total Beginning Equity:	166,678.32	
Total Revenue		459,331.52	
Total Expense		15,434.53	
Revenues Over/Under Expenses		443,896.99	
	Total Equity and Current Surplus (Deficit):	610,575.31	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>610,575.31</u>

Balance Sheet

As Of 03/31/2019

Account	Name	Balance	
Fund: 05 - AB2766 - CLEAN AIR ACT			
Assets			
05-1010	Cash	0.00	
05-1011	Claim on Cash	476,875.45	
05-1200	Accounts Receivable	0.00	
05-1330	Intergovernmental Receivables	0.00	
05-1450	Prepaid Items	0.00	
	Total Assets:	476,875.45	<u>476,875.45</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	455,665.15	
05-9990	Suspense	0.00	
	Total Beginning Equity:	455,665.15	
Total Revenue		21,210.30	
Total Expense		0.00	
Revenues Over/Under Expenses		21,210.30	
	Total Equity and Current Surplus (Deficit):	476,875.45	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>476,875.45</u>

Balance Sheet

As Of 03/31/2019

Account	Name	Balance
Fund: 06 - COASTAL TRANSIT		
Assets		
06-1010	Cash	0.00
06-1011	Claim on Cash	583,011.19
06-1200	Accounts Receivable	0.00
	Total Assets:	<u>583,011.19</u>
		<u><u>583,011.19</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	571,023.18
06-9990	Suspense	0.00
	Total Beginning Equity:	<u>571,023.18</u>
Total Revenue		463,917.78
Total Expense		<u>451,929.77</u>
Revenues Over/Under Expenses		11,988.01
	Total Equity and Current Surplus (Deficit):	583,011.19
	Total Liabilities, Equity and Current Surplus (Deficit):	<u><u>583,011.19</u></u>

Balance Sheet

As Of 03/31/2019

Account	Name	Balance
Fund: 07 - TBID		
Assets		
07-1010	Cash	0.00
07-1011	Claim on Cash	1,468,440.77
07-1200	Accounts Receivable	93,375.00
07-1450	Prepaid Items	0.00
	Total Assets:	<u>1,561,815.77</u>
		<u>1,561,815.77</u>
Liability		
07-2020	Accounts Payable	0.00
07-2021	Accounts Payable Pending	0.00
07-2391	Deferred Inflow of Resources	0.00
	Total Liability:	<u>0.00</u>
Equity		
07-9920	Fund Balance	1,727,743.77
	Total Beginning Equity:	<u>1,727,743.77</u>
Total Revenue		750,300.00
Total Expense		916,228.00
Revenues Over/Under Expenses		<u>-165,928.00</u>
	Total Equity and Current Surplus (Deficit):	<u>1,561,815.77</u>
	Total Liabilities, Equity and Current Surplus (Deficit):	<u><u>1,561,815.77</u></u>

Balance Sheet

As Of 03/31/2019

Account	Name	Balance	
Fund: 08 - ROAD MAINTENANCE AND REHAB			
Assets			
08-1011	Claim on Cash	435,875.88	
08-1330	Intergovernmental Receivables	0.00	
	Total Assets:	435,875.88	<u>435,875.88</u>
Liability			
08-2021	Accounts Payable Pending	0.00	
	Total Liability:	0.00	
Equity			
08-2480	Fund Balance Restricted for SB1 RMRA	0.00	
08-9920	Fund Balance	77,450.54	
	Total Beginning Equity:	77,450.54	
Total Revenue		358,425.34	
Total Expense		0.00	
Revenues Over/Under Expenses		358,425.34	
	Total Equity and Current Surplus (Deficit):	435,875.88	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>435,875.88</u>

Balance Sheet

As Of 03/31/2019

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

Balance Sheet

As Of 03/31/2019

Account	Name	Balance	
Fund: 11 - CAPITAL IMPROVEMENTS			
Assets			
11-1010	Cash	0.00	
11-1011	Claim on Cash	2,715,319.16	
11-1200	Accounts Receivable	0.00	
11-1320	Due From County	0.00	
11-1450	Prepaid Items	0.00	
	Total Assets:	2,715,319.16	<u>2,715,319.16</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			
11-2440	Fund Bal Reserved for Doheny Village Imp	727,138.67	
11-2460	Fund Bal Reserved for Accruals	0.00	
11-2480	Fund Balance Restricted for Parks	0.00	
11-2530	Unreserved Fund Balance	-727,138.67	
11-9920	Fund Balance	5,741,308.38	
11-9990	Suspense	0.00	
	Total Beginning Equity:	5,741,308.38	
Total Revenue		727,138.67	
Total Expense		3,753,127.89	
Revenues Over/Under Expenses		-3,025,989.22	
	Total Equity and Current Surplus (Deficit):	2,715,319.16	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>2,715,319.16</u>

Balance Sheet

As Of 03/31/2019

Account	Name	Balance
Fund: 12 - FACILITIES IMPROVEMENT FUND		
Assets		
12-1010	Cash	0.00
12-1011	Claim on Cash	1,793,097.55
12-1200	Accounts Receivable	0.00
	Total Assets:	<u>1,793,097.55</u>
		<u>1,793,097.55</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	226,971.76
12-9920	Fund Balance	2,153,999.41
12-9990	Suspense	0.00
	Total Beginning Equity:	<u>2,380,971.17</u>
Total Revenue		76,452.56
Total Expense		<u>664,326.18</u>
Revenues Over/Under Expenses		-587,873.62
	Total Equity and Current Surplus (Deficit):	1,793,097.55
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>1,793,097.55</u>

Balance Sheet

As Of 03/31/2019

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:	<u>53,500.44</u>	<u>53,500.44</u>
Liability			
21-2020	Accounts Payable	0.00	
21-2021	Accounts Payable Pending	0.00	
	Total Liability:	<u>0.00</u>	
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:	<u>53,500.44</u>	
Total Revenue		0.00	
Total Expense		0.00	
Revenues Over/Under Expenses		<u>0.00</u>	
	Total Equity and Current Surplus (Deficit):	<u>53,500.44</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>53,500.44</u></u>

Balance Sheet

As Of 03/31/2019

Account	Name	Balance	
Fund: 25 - SUPP LAW ENFORCEMENT SERVICES			
Assets			
25-1010	Cash	0.00	
25-1011	Claim on Cash	110,139.18	
25-1200	Accounts Receivable	0.00	
25-1350	Interest Rec On Investments	0.00	
	Total Assets:	110,139.18	110,139.18
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	27,549.95	
25-9990	Suspense	0.00	
	Total Beginning Equity:	27,549.95	
Total Revenue		143,825.45	
Total Expense		61,236.22	
Revenues Over/Under Expenses		82,589.23	
	Total Equity and Current Surplus (Deficit):	110,139.18	
	Total Liabilities, Equity and Current Surplus (Deficit):		110,139.18

Balance Sheet

As Of 03/31/2019

Account	Name	Balance
Fund: 27 - CFD 2006-1 MAINTENANCE		
Assets		
27-1010	Cash	0.00
27-1011	Claim on Cash	438,119.63
27-1200	Accounts Receivable	0.00
	Total Assets:	<u>438,119.63</u>
		<u><u>438,119.63</u></u>
Liability		
27-2020	Accounts Payable	0.00
27-2021	Accounts Payable Pending	0.00
27-2070	Due to Other Funds	0.00
27-2290	Deferred Revenue	0.00
	Total Liability:	<u>0.00</u>
Equity		
27-2460	Fund Bal Reserved for Accruals	0.00
27-9920	Fund Balance	292,587.44
27-9990	Suspense	0.00
	Total Beginning Equity:	<u>292,587.44</u>
Total Revenue		200,970.44
Total Expense		<u>55,438.25</u>
Revenues Over/Under Expenses		145,532.19
	Total Equity and Current Surplus (Deficit):	438,119.63
	Total Liabilities, Equity and Current Surplus (Deficit):	<u><u>438,119.63</u></u>

Balance Sheet

As Of 03/31/2019

Account	Name	Balance
Fund: 31 - AGENCY TRUST		
Assets		
31-1010	Cash	0.00
31-1011	Claim on Cash	5,416,347.92
31-1200	Accounts Receivable	0.00
31-1350	Interest Rec On Investments	0.00
	Total Assets:	<u>5,416,347.92</u>
		<u>5,416,347.92</u>
Liability		
31-2020	Accounts Payable	0.00
31-2021	Accounts Payable Pending	13,400.00
31-2150	CD 3rd Party Rev & Staff Time (refu	155,242.01
31-2200	Deposits - Elephant Parade	0.00
31-2210	Deposits - San Joaquin Hills TCA	79,801.34
31-2220	Deposits - Carits	58,953.18
31-2230	Deposits - Park Fees	0.00
31-2240	Deposits - Smip	4,584.01
31-2250	Deposits - Coastal Access	0.00
31-2260	Deposits - Salt Creek Park	0.00
31-2270	Deposits - Green Bldg Prog	1,126.00
31-2280	Deposits - Fire Department	0.00
31-2300	Trust Deposits	480,691.78
31-2310	P/b/e Planning Deposits	0.00
31-2320	Other Comm Dev Deposits	1,793,473.39
31-2330	Other Gen Gov't Deposits	3,016.00
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	0.00
31-2370	Aqmd - Ab2766 Revenues	0.00
31-2380	Affordable Housing Program	531,771.55
31-2390	Building Permit Eng Deposits	96,218.06
31-2400	Fdif - General Government	0.00
31-2410	PW Refundable Cash Bonds	2,197,865.00
31-2420	Deposits - Foothill/Eastern TCA	0.00
31-2430	Zephyr Affordable Housing Deposit	0.00
31-2490	Deposits - ADA (CASp Certification and Tr	205.60
31-2890	Deposit - Doheny CFD	0.00
31-2900	DP Tourism Bus Imp Dist	0.00
	Total Liability:	<u>5,416,347.92</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>5,416,347.92</u>

Balance Sheet

As Of 03/31/2019

Account	Name	Balance	
Fund: 33 - CFD 2013 BONDHOLDER FUND			
Assets			
33-1010	Cash	0.00	
33-1011	Claim on Cash	32,897.00	
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)	2,684,031.32	
33-1660	Admin. Expense Account (48480904)	-0.90	
33-1670	Bond Payment 2014-1 (48480901)	54,706.83	
33-1690	Special Tax 2014-1 (48480900)	1,780,872.52	
	Total Assets:	4,552,506.77	<u>4,552,506.77</u>
Liability			
33-2020	Accounts Payable	0.00	
33-2021	Accounts Payable Pending	0.00	
33-2090	Due to Bondholders	4,552,507.22	
33-2160	Payable	0.00	
	Total Liability:	4,552,507.22	
Equity			
33-2460	Fund Bal Reserved for Accruals	0.00	
33-9920	Fund Balance	-0.45	
33-9990	Suspense	0.00	
	Total Beginning Equity:	-0.45	
Total Expense		0.00	
Revenues Over/Under Expenses		0.00	
	Total Equity and Current Surplus (Deficit):	-0.45	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>4,552,506.77</u>



City of Dana Point, CA

CIP Projects - Budget vs. Actual Group Summary

For Fiscal: 2018-2019 Period Ending: 03/31/2019

CIP	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
Fund: 11 - CAPITAL IMPROVEMENTS						
1277 - Arterial Road Rehab & Repairs	0.00	12,854.00	0.00	0.00	12,854.00	0.00
1281 - FY17 Annual Res Road Resurf	0.00	307,299.00	45,891.45	103,464.14	254,118.90	53,180.10
1284 - Crown Valley Median Drought Conversion	0.00	58,071.00	0.00	38,295.44	50,191.25	7,879.75
1291 - Capo Beach Connectivity Study Enhancements Proj	0.00	77,454.00	0.00	2,154.00	17,954.00	59,500.00
1293 - FY18 Citywide Storm Drain Repairs	0.00	137,204.00	0.00	13,266.00	15,000.00	122,204.00
1294 - FY19 Citywide Storm Drain Repairs	200,000.00	200,000.00	0.00	0.00	0.00	200,000.00
1296 - FY19 WQ/Diversion Repairs & Maintenance	50,000.00	50,000.00	0.00	0.00	0.00	50,000.00
1297 - FY18 Slurry Seal Program	0.00	55,489.00	0.00	45,650.00	45,650.00	9,839.00
1298 - FY19 Slurry Seal Program	350,000.00	750,000.00	157.50	1,105.23	610,393.00	139,607.00
1300 - FY19 Roadway Rehabilitation & Repairs	100,000.00	100,000.00	0.00	0.00	0.00	100,000.00
1302 - FY19 Sidewalk/Concrete Repairs & ADA Improvements	100,000.00	100,000.00	0.00	0.00	100,000.00	0.00
1303 - FY18 Traffic Safety Repairs & Improvements	0.00	705.00	0.00	675.00	705.00	0.00
1304 - FY19 Traffic Safety Repairs & Improvements	100,000.00	0.00	0.00	0.00	0.00	0.00
1305 - FY18 Arterial Roadways-Pavement Preservation	0.00	3,694,338.00	16,697.50	3,433,181.49	3,693,847.65	490.35
1306 - FY19 Arterial Roadways-Pavement Preservation	250,000.00	0.00	0.00	0.00	0.00	0.00
1307 - FY18 Annual City Parking Lot Repairs	0.00	50,000.00	0.00	0.00	0.00	50,000.00
1308 - FY19 Annual City Parking Lot Repairs	50,000.00	50,000.00	0.00	0.00	0.00	50,000.00
1309 - FY19 Annual Residential Resurfacing	2,375,400.00	2,375,400.00	0.00	0.00	0.00	2,375,400.00
1310 - FY18 Arterial Roadway Resurfacing	0.00	587,229.00	0.00	115,336.59	122,922.59	464,306.41
1311 - FY19 Arterial Roadway Resurfacing	2,000,000.00	0.00	0.00	0.00	0.00	0.00
Fund: 11 - CAPITAL IMPROVEMENTS Total:	5,575,400.00	8,606,043.00	62,746.45	3,753,127.89	4,923,636.39	3,682,406.61
Total Surplus (Deficit):	-5,575,400.00	-8,606,043.00	-62,746.45	-3,753,127.89	-4,923,636.39	

Fund Summary

Fund	Original	Current	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget
	Total Budget	Total Budget				Remaining
11 - CAPITAL IMPROVEMENT	-5,575,400.00	-8,606,043.00	-62,746.45	-3,753,127.89	-4,923,636.39	-3,682,406.61
Total Surplus (Deficit):	-5,575,400.00	-8,606,043.00	-62,746.45	-3,753,127.89	-4,923,636.39	

FY19 Summary of Capital Improvement Project Statuses
As of March 31, 2019

Project No.	Project Name	FY19 Current Budget	PY Total Expenditures	FYTD Activity + Encumbrances	Budget Remaining
1277	Arterial Road Rehab & Repairs (#1277) Summary: Design effort for the rehabilitation of PCH from Niguel Road to Green Lantern is an ongoing effort. Design work tied to construction project budgeted for FY19 (CIP#1305) for the project named above. Construction is in progress currently.	12,854.00	12,032.50	12,854.00	-
1281	FY17 Annual Residential Road Resurfacing (#1281) Summary: Project close out tasks being finalized through FY18-19.	307,299.00	228,043.31	254,118.90	53,180.10
1284	Crown Valley Median Drought Conversion (#1284) Summary: Project constructed in conjunction with Crown Valley Resurfacing Project (CIP#1310). Notice of Completion approved by City Council on 7/17/2017. Project close out tasks being completed through FY18-19.	58,071.00	105,384.75	50,191.25	7,879.75
1291	Capo Beach Connectivity Study Enhancements Proj (#1291) Summary: Preliminary design work ongoing; The City is actively coordinating with Caltrans on this work effort.	77,454.00	-	17,954.00	59,500.00
1293	FY18 Citywide Storm Drain Repairs (#1293) Summary: Ongoing and as-needed	137,204.00	62,795.50	15,000.00	122,204.00
1294	FY19 Citywide Storm Drain Repairs (#1294) Summary: Ongoing and as-needed	200,000.00	-	-	200,000.00
1296	FY19 WQ/Diversion Repairs & Maintenance (#1296) Summary: Ongoing and as-needed	50,000.00	-	-	50,000.00
1297	FY18 Slurry Seal Program (#1297) Summary: Construction complete. Notice of Completion presented to City Council on 02/20/18. Final close out tasks being completed through FY18/19.	55,489.00	898,511.05	45,650.00	9,839.00
1298	FY19 Slurry Seal Program (#1298) Summary: Contract award approved by City Council on January 15, 2019 with project commencement in March 2019. The Project should be completed by the end of May 2019, and a Notice of Completion is scheduled to be filed in May 2019.	750,000.00	-	610,393.00	139,607.00

FY19 Summary of Capital Improvement Project Statuses
As of March 31, 2019

Project No.	Project Name	FY19 Current Budget	PY Total Expenditures	FYTD Activity + Encumbrances	Budget Remaining
1300	FY19 Roadway Rehabilitation & Repairs (#1300) Summary: Ongoing and as-needed	100,000.00	-	-	100,000.00
1302	FY19 Sidewalk/Concrete Repairs & ADA Improvements (#1302) Summary: Ongoing and as-needed	100,000.00	-	100,000.00	-
1303	FY18 Traffic Safety Repairs & Improvements (#1303) Summary: Generally an ongoing and as-needed funding source to address traffic safety improvement needs in the community.	705.00	45,956.51	705.00	-
1305	FY18 Arterial Roadways-Pavement Preservation (#1305) Summary: Construction commenced in Fall 2018. Project will be completed in conjunction with FY19 Arterial Roadway Preservation (CIP#1306) and FY19 Arterial Roadway Resurfacing (CIP#1311). Streets planned for rehabilitation include, but are not limited to, Niguel Road, PCH, Doheny Park Road, Stonehill Drive, and Coast Highway. Project is substantially complete at this time. The City Council adopted a Notice of Completion on April 2, 2019.	3,694,338.00	13,064.28	3,693,847.65	490.35
1307	FY18 Annual City Parking Lot Repairs (#1307) Summary: No work currently planned. The City is monitoring the parking lots for action. Striping work being covered from the operating budget.	50,000.00	-	-	50,000.00
1308	FY19 Annual City Parking Lot Repairs (#1308) Summary: No work currently planned. The City is monitoring the parking lots for action. Striping work being covered from the operating budget.	50,000.00	-	-	50,000.00
1309	FY19 Annual Residential Resurfacing (#1309) Summary: The Project design is in progress. The design will be completed in April 2019 with construction bids expected in May 2019. It is anticipated that staff will request City Council award of this Project in June 2019 with construction starting in August 2019. Streets included for rehabilitation with the Project include Via California, Pequito and Scenic Drive, along with some miscellaneous work items to address drainage and ADA issues.	2,375,400.00	-	-	2,375,400.00
1310	FY18 Arterial Roadway Resurfacing (#1310) Summary: Construction contract awarded at 12/5/17 City Council meeting for Crown Valley Parkway Median Improvements and Arterial Roadway Resurfacing Project (PCH to Camino del Avion). Project construction is underway. Notice of Completion approved by City Council on 7/17/2018. Project close out tasks being completed through FY18-19.	587,229.00	2,045,950.29	122,922.59	464,306.41
		8,606,043.00	3,411,738.19	4,923,636.39	3,682,406.61
		FY19 Current Budget	PY Total Expenditures	FYTD Activity + Encumbrances	Budget Remaining



GF Expenditures by Function Group Summary

For Fiscal: 2018-2019 Period Ending: 03/31/2019

ExpenseObject	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
Fund: 01 - GENERAL						
Function: 10 - General Government						
ExpenseType: 10 - Personnel						
1010 - Salaries	1,759,665.00	1,773,955.00	134,723.37	1,270,774.88	1,270,774.88	503,180.12
1030 - Hourly	61,497.00	76,723.00	3,588.46	51,486.29	51,486.29	25,236.71
1050 - Overtime	10,500.00	13,500.00	2,441.54	8,957.73	8,957.73	4,542.27
1100 - Benefits	291,960.00	281,160.00	27,036.70	213,185.94	213,185.94	67,974.06
1120 - Retirement Benefits	437,783.00	449,943.00	13,238.49	377,626.36	377,626.36	72,316.64
1140 - Medi-tax 1.45%	26,559.00	27,030.00	2,231.53	20,834.10	20,834.10	6,195.90
1199 - Organizational Review Savings	-215,000.00	-200,000.00	0.00	0.00	0.00	-200,000.00
1200 - Outside Assistance	0.00	0.00	0.00	271.28	271.28	-271.28
1990 - Personnel Allocation	0.00	0.00	0.00	0.00	0.00	0.00
ExpenseType: 10 - Personnel Total:	2,372,964.00	2,422,311.00	183,260.09	1,943,136.58	1,943,136.58	479,174.42
ExpenseType: 20 - Materials & Services						
2010 - Communications	80,900.00	82,580.00	8,831.30	63,917.06	82,035.77	544.23
2030 - Equipment Maintenance	310,400.00	421,400.00	30,966.11	333,451.20	413,439.30	7,960.70
2040 - Copier Usage	5,500.00	5,500.00	0.00	2,224.72	2,224.72	3,275.28
2050 - Vehicle Maintenance	4,200.00	111,090.00	9,436.42	68,267.91	97,668.84	13,421.16
2070 - Office Supplies	30,300.00	30,300.00	1,711.91	18,321.00	27,458.57	2,841.43
2090 - Memberships & Dues	37,925.00	48,525.00	759.00	49,592.46	49,592.46	-1,067.46
2110 - Operating Supplies	116,950.00	120,550.00	7,457.75	69,735.87	105,195.74	15,354.26
2130 - Books & Subscriptions	10,315.00	10,315.00	455.65	9,218.13	9,278.98	1,036.02
2150 - Training	28,500.00	27,500.00	898.41	22,390.85	22,390.85	5,109.15
2170 - Postage	18,000.00	18,000.00	2,262.75	11,335.00	17,428.83	571.17
2190 - Facil & Equip Lease/Rent	19,300.00	107,300.00	5,471.26	48,208.36	79,300.00	28,000.00
2210 - Utilities	160,400.00	159,900.00	9,424.39	104,742.31	118,908.78	40,991.22
2230 - Professional Services	780,368.00	985,512.00	49,463.73	627,996.59	789,891.78	195,620.22
2250 - Advertising	21,500.00	30,350.00	2,102.76	14,800.35	21,715.70	8,634.30
2270 - Travel, Conf. & Meetings	51,500.00	51,500.00	2,388.57	35,021.40	35,021.40	16,478.60
2290 - Auto Allowance	30,050.00	30,050.00	2,300.38	23,218.61	23,218.61	6,831.39
2310 - City Attorney	865,000.00	1,225,000.00	306,717.30	1,002,732.76	1,065,774.45	159,225.55
2410 - Community Activities	20,500.00	22,000.00	0.00	17,650.00	17,650.00	4,350.00
2590 - Data Technology	188,000.00	224,000.00	12,724.65	91,372.00	221,919.57	2,080.43
2999 - Operations Contingency	250,000.00	250,000.00	0.00	0.00	0.00	250,000.00
ExpenseType: 20 - Materials & Services Total:	3,029,608.00	3,961,372.00	453,372.34	2,614,196.58	3,200,114.35	761,257.65
ExpenseType: 40 - Insurance						
4010 - Liability Insur Premiums	489,750.00	361,052.00	-292.00	356,214.26	356,214.26	4,837.74
4030 - Property Insurance Premiums	65,000.00	95,000.00	0.00	98,363.00	98,363.00	-3,363.00
4050 - Employee Bond Premiums	1,200.00	1,200.00	0.00	1,060.00	1,060.00	140.00
4110 - Workers' Compensation	120,000.00	114,408.00	0.00	114,408.00	114,408.00	0.00
4130 - Consulting/witness Fees	0.00	0.00	0.00	-10,256.17	-10,256.17	10,256.17
4210 - Unemployment Benefits	1,500.00	1,500.00	0.00	0.00	0.00	1,500.00
ExpenseType: 40 - Insurance Total:	677,450.00	573,160.00	-292.00	559,789.09	559,789.09	13,370.91
ExpenseType: 90 - Operating Transfers Out						
9010 - Tsfs Out - To Facil Imp Fund	100,000.00	100,000.00	0.00	0.00	0.00	100,000.00
9031 - Tsfs Out - To CFD Maint Fund	30,000.00	34,200.00	0.00	0.00	0.00	34,200.00
9050 - Tsfs Out - To Cap Impv Fund	2,200,000.00	2,927,139.00	0.00	727,138.67	727,138.67	2,200,000.33
ExpenseType: 90 - Operating Transfers Out Total:	2,330,000.00	3,061,339.00	0.00	727,138.67	727,138.67	2,334,200.33
Function: 10 - General Government Total:	8,410,022.00	10,018,182.00	636,340.43	5,844,260.92	6,430,178.69	3,588,003.31
Function: 20 - Public Safety						
ExpenseType: 20 - Materials & Services						
2010 - Communications	18,300.00	18,300.00	1,411.32	6,944.94	9,791.02	8,508.98

GF Expenditures by Function

For Fiscal: 2018-2019 Period Ending: 03/31/2019

ExpenseObject	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
2030 - Equipment Maintenance	32,000.00	33,875.00	0.00	24,248.75	26,880.00	6,995.00
2040 - Copier Usage	500.00	500.00	0.00	171.47	171.47	328.53
2050 - Vehicle Maintenance	62,000.00	0.00	0.00	0.00	0.00	0.00
2070 - Office Supplies	18,000.00	18,000.00	328.56	5,401.11	7,154.97	10,845.03
2090 - Memberships & Dues	200.00	200.00	0.00	0.00	0.00	200.00
2110 - Operating Supplies	82,510.00	87,510.00	698.50	31,771.27	31,771.27	55,738.73
2150 - Training	6,600.00	6,600.00	80.00	1,330.50	1,330.50	5,269.50
2230 - Professional Services	152,500.00	154,500.00	19,518.72	91,153.28	152,500.00	2,000.00
2240 - Reimbursable Costs	0.00	0.00	0.00	74,615.06	74,615.06	-74,615.06
2270 - Travel, Conf. & Meetings	5,100.00	17,100.00	1,033.48	13,463.22	13,463.22	3,636.78
2290 - Auto Allowance	300.00	300.00	461.54	550.96	550.96	-250.96
2330 - Police Services	12,675,000.00	12,687,516.00	1,064,744.67	9,544,887.58	12,701,470.44	-13,954.44
ExpenseType: 20 - Materials & Services Total:	13,053,010.00	13,024,401.00	1,088,276.79	9,794,538.14	13,019,698.91	4,702.09
Function: 20 - Public Safety Total:	13,053,010.00	13,024,401.00	1,088,276.79	9,794,538.14	13,019,698.91	4,702.09
Function: 40 - Community Development						
ExpenseType: 10 - Personnel						
1010 - Salaries	2,325,868.00	2,318,462.00	150,042.36	1,538,008.57	1,538,008.57	780,453.43
1030 - Hourly	0.00	0.00	1,064.00	10,801.00	10,801.00	-10,801.00
1050 - Overtime	33,500.00	38,500.00	2,789.25	15,858.16	15,858.16	22,641.84
1070 - Stipends	9,000.00	9,000.00	692.30	6,923.00	6,923.00	2,077.00
1100 - Benefits	355,500.00	343,200.00	28,727.01	236,659.57	236,659.57	106,540.43
1120 - Retirement Benefits	200,116.00	210,231.00	13,265.43	132,148.27	132,148.27	78,082.73
1140 - Medi-tax 1.45%	34,341.00	34,307.00	2,299.21	23,289.13	23,289.13	11,017.87
1200 - Outside Assistance	0.00	0.00	0.00	30,167.80	30,167.80	-30,167.80
1990 - Personnel Allocation	0.00	0.00	0.00	0.00	0.00	0.00
ExpenseType: 10 - Personnel Total:	2,958,325.00	2,953,700.00	198,879.56	1,993,855.50	1,993,855.50	959,844.50
ExpenseType: 20 - Materials & Services						
2010 - Communications	12,980.00	12,980.00	643.50	6,725.14	6,725.14	6,254.86
2030 - Equipment Maintenance	4,220.00	4,220.00	0.00	0.00	0.00	4,220.00
2040 - Copier Usage	6,400.00	6,400.00	0.00	2,403.79	2,403.79	3,996.21
2050 - Vehicle Maintenance	12,357.00	0.00	0.00	0.00	0.00	0.00
2070 - Office Supplies	31,850.00	31,850.00	2,487.35	17,351.13	17,351.13	14,498.87
2090 - Memberships & Dues	8,720.00	8,720.00	800.00	3,571.00	3,571.00	5,149.00
2110 - Operating Supplies	150,952.00	150,952.00	429.92	92,755.50	124,255.50	26,696.50
2130 - Books & Subscriptions	21,030.00	21,030.00	20.00	4,745.97	4,745.97	16,284.03
2150 - Training	14,200.00	14,200.00	1,240.00	5,431.24	5,431.24	8,768.76
2190 - Facil & Equip Lease/Rent	12,600.00	0.00	0.00	0.00	0.00	0.00
2230 - Professional Services	240,000.00	755,117.00	19,193.24	362,988.50	483,847.92	271,269.08
2240 - Reimbursable Costs	0.00	35,000.00	2,315.25	39,505.91	39,505.91	-4,505.91
2250 - Advertising	11,600.00	11,600.00	0.00	4,154.00	4,154.00	7,446.00
2270 - Travel, Conf. & Meetings	21,700.00	21,700.00	170.30	5,562.35	5,562.35	16,137.65
2290 - Auto Allowance	19,000.00	19,000.00	1,252.55	9,393.51	9,393.51	9,606.49
2340 - Parking Lot Leases	37,830.00	38,930.00	1,200.00	26,369.92	38,929.44	0.56
2600 - Marketing	24,500.00	24,500.00	622.00	12,288.11	12,288.11	12,211.89
ExpenseType: 20 - Materials & Services Total:	629,939.00	1,156,199.00	30,374.11	593,246.07	758,165.01	398,033.99
Function: 40 - Community Development Total:	3,588,264.00	4,109,899.00	229,253.67	2,587,101.57	2,752,020.51	1,357,878.49
Function: 50 - Community Services						
ExpenseType: 10 - Personnel						
1010 - Salaries	822,892.00	818,406.00	58,081.90	617,817.84	617,817.84	200,588.16
1030 - Hourly	91,500.00	99,704.00	5,172.15	57,174.03	57,174.03	42,529.97
1050 - Overtime	32,500.00	32,500.00	2,428.73	21,459.60	21,459.60	11,040.40
1100 - Benefits	153,000.00	147,000.00	12,244.70	108,935.16	108,935.16	38,064.84
1120 - Retirement Benefits	80,162.00	80,274.00	5,645.45	57,731.84	57,731.84	22,542.16
1140 - Medi-tax 1.45%	13,730.00	13,784.00	1,009.47	10,731.09	10,731.09	3,052.91
1200 - Outside Assistance	0.00	0.00	1,287.00	6,774.75	6,774.75	-6,774.75
ExpenseType: 10 - Personnel Total:	1,193,784.00	1,191,668.00	85,869.40	880,624.31	880,624.31	311,043.69

GF Expenditures by Function

For Fiscal: 2018-2019 Period Ending: 03/31/2019

ExpenseObject	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
ExpenseType: 20 - Materials & Services						
2010 - Communications	4,100.00	3,100.00	295.38	3,456.77	3,456.77	-356.77
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	443.36	443.36	1,556.64
2050 - Vehicle Maintenance	18,570.00	0.00	0.00	0.00	0.00	0.00
2070 - Office Supplies	6,200.00	6,200.00	121.39	2,891.90	3,952.56	2,247.44
2090 - Memberships & Dues	2,970.00	2,970.00	0.00	1,220.00	1,220.00	1,750.00
2110 - Operating Supplies	100,550.00	107,550.00	11,406.20	67,237.52	82,381.52	25,168.48
2150 - Training	3,450.00	4,500.00	544.00	544.00	544.00	3,956.00
2170 - Postage	14,600.00	14,600.00	0.00	14,600.00	14,600.00	0.00
2190 - Facil & Equip Lease/Rent	21,900.00	2,500.00	0.00	0.00	0.00	2,500.00
2210 - Utilities	710,000.00	710,000.00	36,653.25	520,897.18	659,341.23	50,658.77
2230 - Professional Services	398,000.00	409,000.00	2,674.46	150,412.63	174,041.83	234,958.17
2250 - Advertising	10,000.00	10,000.00	0.00	6,087.50	10,000.00	0.00
2270 - Travel, Conf. & Meetings	8,600.00	8,600.00	0.00	0.00	0.00	8,600.00
2290 - Auto Allowance	6,800.00	6,800.00	517.11	4,634.65	4,634.65	2,165.35
2410 - Community Activities	532,250.00	528,750.00	88,327.78	450,977.57	462,246.18	66,503.82
2430 - Recreation Programs	87,000.00	97,000.00	3,622.76	70,571.61	70,571.61	26,428.39
2450 - Landscape Maintenance	665,000.00	685,207.00	6,212.30	433,463.00	581,682.68	103,524.32
2470 - Tree Maintenance	600,000.00	600,000.00	0.00	306,599.00	600,000.00	0.00
2550 - Park Maintenance	1,085,000.00	1,085,000.00	38,393.96	787,201.24	1,021,291.39	63,708.61
ExpenseType: 20 - Materials & Services Total:	4,277,140.00	4,283,927.00	188,768.59	2,821,237.93	3,690,407.78	593,519.22
ExpenseType: 30 - Capital Outlay						
3050 - Park Structures & Improvemnts	0.00	0.00	0.00	21,541.37	38,595.86	-38,595.86
ExpenseType: 30 - Capital Outlay Total:	0.00	0.00	0.00	21,541.37	38,595.86	-38,595.86
Function: 50 - Community Services Total:	5,470,924.00	5,475,595.00	274,637.99	3,723,403.61	4,609,627.95	865,967.05
Function: 60 - Public Works						
ExpenseType: 10 - Personnel						
1010 - Salaries	1,759,687.00	1,448,043.00	110,378.14	1,129,621.61	1,129,621.61	318,421.39
1030 - Hourly	13,500.00	15,190.00	851.50	9,841.00	9,841.00	5,349.00
1050 - Overtime	5,500.00	6,500.00	0.00	7,422.74	7,422.74	-922.74
1100 - Benefits	252,600.00	211,800.00	18,294.94	146,666.46	146,666.46	65,133.54
1120 - Retirement Benefits	153,880.00	133,580.00	10,340.30	101,553.03	101,553.03	32,026.97
1140 - Medi-tax 1.45%	25,791.00	21,311.00	1,699.41	17,580.63	17,580.63	3,730.37
1200 - Outside Assistance	0.00	0.00	1,731.83	30,949.37	30,949.37	-30,949.37
1990 - Personnel Allocation	0.00	0.00	0.00	0.00	0.00	0.00
ExpenseType: 10 - Personnel Total:	2,210,958.00	1,836,424.00	143,296.12	1,443,634.84	1,443,634.84	392,789.16
ExpenseType: 20 - Materials & Services						
2010 - Communications	9,910.00	9,910.00	669.28	7,233.00	8,033.00	1,877.00
2040 - Copier Usage	2,500.00	2,500.00	0.00	1,871.44	1,871.44	628.56
2050 - Vehicle Maintenance	22,405.00	0.00	0.00	0.00	0.00	0.00
2070 - Office Supplies	15,675.00	15,675.00	960.29	6,902.88	6,902.88	8,772.12
2090 - Memberships & Dues	6,575.00	6,575.00	1,375.00	2,118.50	2,118.50	4,456.50
2110 - Operating Supplies	55,630.00	55,630.00	1,303.48	29,510.86	35,010.50	20,619.50
2130 - Books & Subscriptions	1,600.00	1,600.00	0.00	29.75	29.75	1,570.25
2150 - Training	10,000.00	10,000.00	0.00	296.00	296.00	9,704.00
2190 - Facil & Equip Lease/Rent	6,500.00	0.00	0.00	0.00	0.00	0.00
2210 - Utilities	381,400.00	381,400.00	25,919.76	209,265.25	380,992.78	407.22
2230 - Professional Services	718,000.00	828,023.00	24,765.30	412,078.41	667,702.66	160,320.34
2240 - Reimbursable Costs	305,000.00	820,000.00	23,388.62	302,092.79	439,153.43	380,846.57
2270 - Travel, Conf. & Meetings	8,000.00	8,000.00	0.00	1,835.65	1,835.65	6,164.35
2290 - Auto Allowance	7,050.00	7,050.00	500.59	4,875.27	4,875.27	2,174.73
2350 - Street Maintenance	1,377,500.00	1,527,500.00	196,646.85	751,991.73	1,483,252.15	44,247.85
2490 - Street Sweeping	258,405.00	258,405.00	37,570.20	149,152.95	250,480.00	7,925.00
2510 - Storm Drains	828,500.00	828,500.00	36,449.68	316,559.89	772,571.64	55,928.36

GF Expenditures by Function

For Fiscal: 2018-2019 Period Ending: 03/31/2019

ExpenseObject	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
2530 - Safety Lighting	188,000.00	213,000.00	12,646.31	95,491.25	215,191.90	-2,191.90
ExpenseType: 20 - Materials & Services Total:	4,202,650.00	4,973,768.00	362,195.36	2,291,305.62	4,270,317.55	703,450.45
Function: 60 - Public Works Total:	6,413,608.00	6,810,192.00	505,491.48	3,734,940.46	5,713,952.39	1,096,239.61
Fund: 01 - GENERAL Total:	36,935,828.00	39,438,269.00	2,734,000.36	25,684,244.70	32,525,478.45	6,912,790.55
Total Surplus (Deficit):	-36,935,828.00	-39,438,269.00	-2,734,000.36	-25,684,244.70	-32,525,478.45	

Fund Summary

Fund	Original	Current	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget
	Total Budget	Total Budget				Remaining
01 - GENERAL	-36,935,828.00	-39,438,269.00	-2,734,000.36	-25,684,244.70	-32,525,478.45	-6,912,790.55
Total Surplus (Deficit):	-36,935,828.00	-39,438,269.00	-2,734,000.36	-25,684,244.70	-32,525,478.45	