



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

**FY20
Q3**

SUMMARY – The City’s finances for the first three quarters of Fiscal Year 2019-2020 (“FY20”), which ended March 31, 2020, were tracking on budget prior to the COVID-19 emergency and subsequent recommendations by Governor Newsom and the California Department of Public Health to slow the spread of Covid-19 by postponing or cancelling mass gatherings statewide.

General Fund revenues are down \$101,000 compared to the same period last year, mainly due to a decline in hotel collections for Transient Occupancy Tax, and substantial decreases in building permits and engineering fees. These reductions were offset by increases to Property Tax, Property Transfer Tax, and building plan check fees. Including transfers out to other funds, fiscal year to date expenditures were \$28.3 million, compared to \$25.7 million last fiscal year. Details of revenue and expenditure changes from the prior year are explained later in this report.

BUDGETED FUND BALANCE SUMMARY:

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

Budgeted Fund Balance (in millions)	Amended Budget
Fund Balance, 7/1/19 (audited)	\$ 19.3
Budgeted Revenues	40.4
Budgeted Expenditures	(38.2)
Budgeted Operating Transfers In	0.0
Budgeted Operating Transfers Out	(4.6)
Budgeted Fund Balance, 6/30/20	\$ 16.9

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

The following table details the projected June 30, 2020 budgeted ending fund balance, detailed by reserve account:

Reserve Designation (in millions)	Amended Budget
Art in Public Places	\$ 0.3
Economic Stability	4.3
Extreme Event	3.5
Special Purpose*	6.0
Unassigned	2.8
Total Reserves Projected @ 6/30/20	\$ 16.9

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

REVENUES:

The FY20 amended General Fund revenue budget is \$40.4 million. Through the third quarter (Q3) of FY20, total General Fund revenue and transfers in were \$26.6 million, which is \$101k, or 0.38% less than the same period last fiscal year. Twelve days into March, the Governor’s order to postpone and cancel large gatherings to prevent the spread of COVID-19 dramatically altered the revenue outlook for the third quarter in many of our larger revenue sources. Substantial revenue decreases were offset in this quarter by increases in other revenue sources discussed more in detail below.

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.

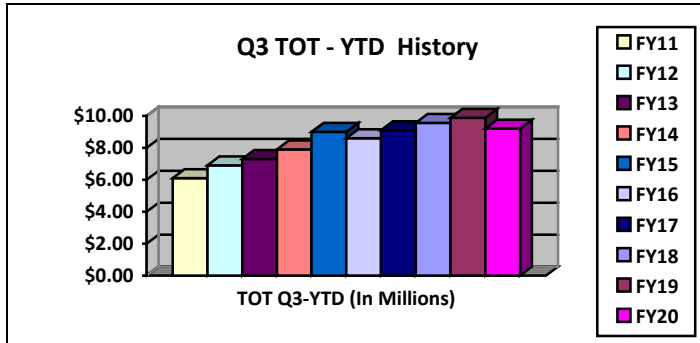
Transient Occupancy Tax (TOT) – At \$9.2 million collected through March 31, 2020, TOT receipts were \$680,000, or 6.9%, lower than the same period last year. This is attributed to cancellations by hotel guests in order to abide by COVID-19 restrictions. Due to the unknown duration of these COVID-19 restrictions, it is difficult to predict TOT



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collections for the remainder of the fiscal year.



Property Tax – The City’s second largest revenue, budgeted at \$9.1 million for FY20, comes from Property Taxes. Year to date revenue is \$5.9 million, which is \$305,000, or 5.5% more than last fiscal year. Property taxes do not appear to have been as impacted by COVID-19 as other revenue sources. Although the Treasurer Tax Collector is accepting penalty cancellation requests for second installment payments of those directly impacted by COVID-19, it will not eliminate taxpayer responsibility to pay these taxes. Property Tax is not received evenly throughout the year, with roughly 50% received in Q2, and 40% in Q4.

Sales and Use Tax – This is the third largest revenue source 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 86% of this revenue source, and in current order of magnitude are: Hotels & Restaurants, State & County Use Tax Pools, Fuel & Service Stations, General Consumer Goods and Food & Drug. The Hotels & Restaurants category alone generally accounts for roughly 43% of annual Sales & Use Tax revenue.

Sales and Use Tax revenue year-to-date amounted to \$3.6 million, which is \$25,000, or 0.69% higher than the same period last fiscal year. At three quarters of the way through the fiscal year, sales tax

revenue was 60% of the \$5.9 million amended budget.

At this time, revenue projections for the remainder of the fiscal year are difficult to make. In response to the economic impacts of COVID-19, California has, by executive order on March 30th, deferred the deadline for tax filings by 90 days, and is allowing small businesses to take advantage of a 12-month, interest-free, payment plan for sales and use tax liability.

In-Lieu Property Taxes – Currently the City’s fourth largest revenue, FY20’s In-Lieu Property Taxes budget is \$4.4 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 \$2.2 million fiscal year-to-date, which is \$103,000, or 4.8% 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 51% of the \$4.4 million budget, and are anticipated to finish on budget and not be adversely affected by COVID-19.

Charges for Services – This category includes Planning, Building, and Engineering fees, along with fees related to Recreation. 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.

The FY20 Charges for Services budget is \$2.1 million, placing them as the fifth largest revenue. At three quarters of the way through the fiscal year, the City has collected \$1.7 million, which is 81% of the budget. Compared to last fiscal year, Charges for Services revenue has decreased by \$195,000, or 10.4%, and may see continued reductions as a result of COVID-19 mitigation efforts.



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

The FY20 amended budget is \$2.1 million, of which \$1.4 million, or 66.7% has been collected to date. This is approximately \$23,000 or 1.7% lower than last fiscal year. The volatility associated with building activity warrants much restraint in projecting revenues, especially given the future economic uncertainty surrounding COVID-19.

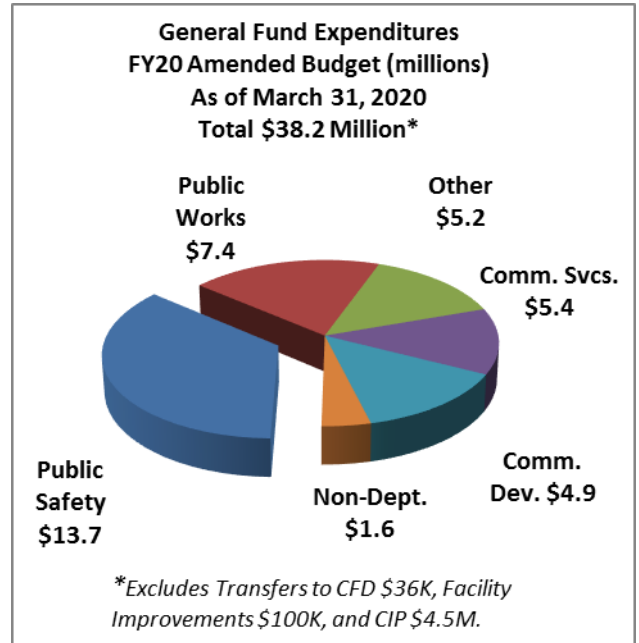
Franchise Fees – These are derived from Cox Communications, SDG&E, SoCal Gas and CR&R, for their right to use public rights-of-way. Revenue are budgeted at \$1.4 million. One-fourth of Franchise Fees are received in Q2, again in Q3, and about one-half in Q4. The City has received \$619,000 through Q3, which is \$66,000 or 9.7% lower than the previous fiscal year.

EXPENDITURES

The City's amended FY20 General Fund budget is \$42.8 million, inclusive of \$4.6 million in transfers to other funds. Excluding transfers, the operating budget of \$38.2 million is committed to:

Expenditures (in millions)	FY19 Amended Budget	% of Total
Public Safety	\$ 13.7	36%
Public Works	7.4	19
Community Svcs. & Parks	5.4	14
Community Development	4.9	13
Non-Departmental*	1.6	4
General & Admin Services	5.2	14
Total Budget	\$ 38.2	100%

* Non-Dept. excludes Transfers to the CFD Fund (\$36 k), the Facilities Improvement Fund (\$100k) and CIP Fund (\$4.5M), 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 \$26.8 million, which is \$1.8 million more than the previous fiscal year.

Expenditures with notable variances from the prior year include:

Storm Drains – At \$769,000 to date, storm drain expenditures were up \$452,000 compared to the same period last year. The majority of the increase is attributed to a one-time emergency sand bag repair of a Capistrano Beach storm outlet that was compromised by high surf.

City Attorney – The FY20 amended legal budget is \$985,000, with \$1.4 million incurred through March 2020; this is an increase of \$400,000 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. Note that beginning in FY20, these costs are being allocated from the City Attorney Department (71) to other City departments in accordance with legal efforts associated with functions for which those departments are generally responsible.



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Police Services – This is by far the largest cost incurred by the City, with the current budget at \$13.4 million. At \$9.7 million spent through Q3, expenditures reflect an increase of \$203,000 over the prior fiscal year, and are in line with the budget at 73% paid out fiscal year to date.

Professional Services – FY20 professional services are budgeted at \$3.4 million. Through Q3, \$1.8 million in costs have been incurred, an increase of \$173,000, or 10.5% compared to the same period last fiscal year. This increase is primarily attributed to Building department contracts for plan reviews, building inspections, and permit counter services.

Capital Improvement Fund disbursements through Q3 totaled \$2.1 million, a decrease of 1.7 million from the previous fiscal year. A total of \$8.1 million has been budgeted for capital projects, the majority of which relates to Residential Resurfacing (4.9M) and the Residential Roadway Slurry Program (1.5M). See a listing of projects, along with their budgets, actual expenditures, and encumbered (contracted) balance in Attachment A5 of this report.

Cash & Investments

Investment Portfolio At March 31, 2020	
Account	Amount
Cash*	\$ 3,168,962
Petty Cash	5,200
LAIF	26,438,198
T-Notes	15,400,000
Total	\$ 45,012,360

*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 \$26.4 million. The T-Note portfolio balance was \$15.4 million at March 31, 2020 and consists of one \$3.4 million, two \$3.2 million, one \$3.0 million, and one \$2.6 million laddered investments maturing at one-year intervals over the next 5 years on October 31st.

ATTACHED FINANCIAL REPORTS:

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



City of Dana Point, CA

General Fund Revenues - Budget vs. Actual Group Summary

For Fiscal: 2019-2020 Period Ending: 03/31/2020

RevenueObject	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
Fund: 01 - GENERAL						
RevenueType: 10 - Taxes & Franchises						
6101 - Sec & Unsec Property Taxes	9,095,000.00	9,095,000.00	652,914.23	5,897,587.46	5,897,587.46	3,197,412.54
6103 - Property Transfer Tax	500,000.00	500,000.00	33,146.82	590,339.51	590,339.51	-90,339.51
6105 - Franchise Fees	1,350,000.00	1,350,000.00	0.00	619,004.42	619,004.42	730,995.58
6107 - Homeowners Property Tax Relie	50,000.00	50,000.00	0.00	22,534.90	22,534.90	27,465.10
6109 - Transient Occupancy Tax	12,750,000.00	12,750,000.00	375,072.51	9,201,067.38	9,201,067.38	3,548,932.62
6110 - Short Term Rental TOT	800,000.00	800,000.00	2,076.39	432,456.46	432,456.46	367,543.54
6111 - Sales & Use Tax	5,915,000.00	5,915,000.00	386,720.64	3,569,356.88	3,569,356.88	2,345,643.12
6113 - In-lieu Property Taxes	4,410,000.00	4,410,000.00	0.00	2,233,193.50	2,233,193.50	2,176,806.50
RevenueType: 10 - Taxes & Franchises Total:	34,870,000.00	34,870,000.00	1,449,930.59	22,565,540.51	22,565,540.51	12,304,459.49
RevenueType: 20 - Licenses & Permits						
6201 - Site Development Permit	41,000.00	41,000.00	2,584.00	40,836.00	40,836.00	164.00
6203 - Coastal Development Permit	30,000.00	50,000.00	4,056.00	44,581.00	44,581.00	5,419.00
6205 - Conditional Use Permit	8,200.00	30,500.00	6,294.00	27,332.00	27,332.00	3,168.00
6207 - Other Planning Permits	15,250.00	15,250.00	345.17	11,228.00	11,228.00	4,022.00
6209 - Building Permits	968,000.00	1,050,000.00	53,605.04	665,889.38	665,889.38	384,110.62
6211 - Plumbing Permits	27,250.00	51,250.00	10,570.00	44,728.00	44,728.00	6,522.00
6215 - Electrical Permits	51,500.00	75,000.00	8,586.50	81,036.10	81,036.10	-6,036.10
6217 - Mechanical Permits	21,500.00	25,000.00	999.00	13,954.00	13,954.00	11,046.00
6218 - Short Term Rental Permits	20,000.00	20,000.00	1,350.00	9,407.99	9,407.99	10,592.01
6219 - Other Building Permits	500.00	500.00	0.00	606.19	606.19	-106.19
6221 - Transportation Permits	1,600.00	1,600.00	0.00	369.00	369.00	1,231.00
6223 - Encroachment Permits	35,000.00	45,000.00	3,142.00	39,878.50	39,878.50	5,121.50
6225 - Grading Permit Plan Check	265,000.00	600,000.00	30,660.00	352,824.83	352,824.83	247,175.17
6226 - Licenses & Permits	12,000.00	22,000.00	1,037.68	6,194.10	6,194.10	15,805.90
6227 - Other Engineering Permits	7,000.00	40,000.00	3,000.00	38,751.50	38,751.50	1,248.50
RevenueType: 20 - Licenses & Permits Total:	1,503,800.00	2,067,100.00	126,229.39	1,377,616.59	1,377,616.59	689,483.41
RevenueType: 30 - Fines & Forfeitures						
6301 - Vehicle Code Fines	225,000.00	225,000.00	17,785.73	88,773.76	88,773.76	136,226.24
6303 - Penalties, Int. & Restitution	120,000.00	120,000.00	100.00	80,995.50	80,995.50	39,004.50
RevenueType: 30 - Fines & Forfeitures Total:	345,000.00	345,000.00	17,885.73	169,769.26	169,769.26	175,230.74
RevenueType: 40 - Use Of Money & Property						
6401 - Rental Of Property	60,000.00	60,000.00	4,223.62	60,255.45	60,255.45	-255.45
6403 - Investment Income	350,000.00	350,000.00	0.00	338,854.11	338,854.11	11,145.89
6405 - City Plaza Rental Revenue	22,800.00	22,800.00	1,900.00	17,100.00	17,100.00	5,700.00
RevenueType: 40 - Use Of Money & Property Total:	432,800.00	432,800.00	6,123.62	416,209.56	416,209.56	16,590.44
RevenueType: 50 - Intergovernmental						
6505 - Motor Vehicle In-lieu	15,000.00	15,000.00	0.00	27,106.55	27,106.55	-12,106.55
6513 - Local Coastal Program Grant	0.00	0.00	0.00	12,050.00	12,050.00	-12,050.00
6514 - Waste Disposal Agreement Allocation	54,000.00	54,000.00	0.00	0.00	0.00	54,000.00
6515 - Nuclear Power Program	195,000.00	195,000.00	0.00	204,742.33	204,742.33	-9,742.33
6521 - Intergovernmental Cost Reimb	65,000.00	65,000.00	0.00	14,653.00	14,653.00	50,347.00
6523 - State Grants	0.00	160,000.00	0.00	0.00	0.00	160,000.00
RevenueType: 50 - Intergovernmental Total:	329,000.00	489,000.00	0.00	258,551.88	258,551.88	230,448.12
RevenueType: 60 - Charges For Services						
6607 - Planning Comm. Determin.	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00
6609 - Variance Minor Amendment	2,000.00	5,000.00	0.00	11,604.00	11,604.00	-6,604.00
6611 - Tentative Tract Map	0.00	6,500.00	0.00	6,374.00	6,374.00	126.00
6613 - Tentative Parcel Map	0.00	4,700.00	0.00	4,614.00	4,614.00	86.00
6621 - Concept Approval	1,000.00	1,000.00	0.00	900.00	900.00	100.00
6623 - Planning Plan Check Fee	100,000.00	130,000.00	8,634.50	107,826.00	107,826.00	22,174.00

General Fund Revenues - Budget vs. Actual

For Fiscal: 2019-2020 Period Ending: 03/31/2020

RevenueObject	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
6625 - Site Inspection Fee	1,500.00	1,500.00	0.00	0.00	0.00	1,500.00
6627 - Other Planning Fees	9,000.00	9,000.00	1,131.60	4,622.82	4,622.82	4,377.18
6631 - Building Plan Check Fee	600,000.00	650,000.00	26,094.82	555,604.12	555,604.12	94,395.88
6633 - Permit Issuance Fee	70,000.00	70,000.00	3,950.00	40,937.50	40,937.50	29,062.50
6635 - Other Building Fees	0.00	0.00	0.00	66.00	66.00	-66.00
6639 - Addressing Fee	2,500.00	5,000.00	383.00	6,662.00	6,662.00	-1,662.00
6641 - Grading Inspection	100,000.00	350,000.00	24,222.40	233,301.35	233,301.35	116,698.65
6655 - Other Engineering Fees	100,000.00	100,000.00	22,239.35	102,942.51	102,942.51	-2,942.51
6659 - Solid Waste Exemption Fee	2,000.00	2,000.00	251.00	1,563.00	1,563.00	437.00
6683 - Art In Public Places Fees	0.00	0.00	0.00	35,985.39	35,985.39	-35,985.39
6685 - Reimbursed Expenses	90,000.00	92,160.00	3,834.46	48,268.59	48,268.59	43,891.41
6687 - Legal Reimbursements - Development	10,000.00	10,000.00	26,965.00	26,965.00	26,965.00	-16,965.00
6688 - Legal Reimbursements - Other	225,000.00	225,000.00	3,712.50	203,712.50	203,712.50	21,287.50
6689 - Police Services Reimbursements	131,250.00	131,250.00	-8,624.32	76,813.34	76,813.34	54,436.66
6691 - Recreation Classes	170,000.00	170,000.00	911.68	120,245.01	120,245.01	49,754.99
6692 - Planning Reimbursements	30,000.00	40,000.00	800.00	38,053.46	38,053.46	1,946.54
6693 - Activities & Trips	15,000.00	15,000.00	0.00	25,019.97	25,019.97	-10,019.97
6694 - Staff Time Reimbursements	50,000.00	30,000.00	2,214.00	9,599.16	9,599.16	20,400.84
6697 - Photocopies	1,000.00	1,000.00	290.00	1,238.82	1,238.82	-238.82
6699 - Other P/b/e	33,750.00	33,750.00	1,719.30	19,889.67	19,889.67	13,860.33
RevenueType: 60 - Charges For Services Total:	1,745,000.00	2,083,860.00	118,729.29	1,682,808.21	1,682,808.21	401,051.79
RevenueType: 70 - Other						
6701 - Planning Appeal Fee	1,000.00	1,000.00	0.00	750.00	750.00	250.00
6703 - Miscellaneous Revenues	60,000.00	60,000.00	8,037.00	44,860.90	44,860.90	15,139.10
6704 - Gain/Loss on Asset Sale	3,000.00	3,000.00	0.00	0.00	0.00	3,000.00
6707 - User Fee Income Solid Waste	55,000.00	55,000.00	0.00	30,297.47	30,297.47	24,702.53
RevenueType: 70 - Other Total:	119,000.00	119,000.00	8,037.00	75,908.37	75,908.37	43,091.63
RevenueType: 90 - Transfers						
6903 - Tsfs In - Fr Gas Tax Fund	572,396.00	0.00	0.00	0.00	0.00	0.00
6906 - Tsfs In - Fr CFD Maint Fund	0.00	0.00	8,642.00	8,642.00	8,642.00	-8,642.00
RevenueType: 90 - Transfers Total:	572,396.00	0.00	8,642.00	8,642.00	8,642.00	-8,642.00
Fund: 01 - GENERAL Total:	39,916,996.00	40,406,760.00	1,735,577.62	26,555,046.38	26,555,046.38	13,851,713.62
Total Surplus (Deficit):	39,916,996.00	40,406,760.00	1,735,577.62	26,555,046.38	26,555,046.38	

Fund Summary

Fund	Original	Current	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget
	Total Budget	Total Budget				Remaining
01 - GENERAL	39,916,996.00	40,406,760.00	1,735,577.62	26,555,046.38	26,555,046.38	13,851,713.62
Total Surplus (Deficit):	39,916,996.00	40,406,760.00	1,735,577.62	26,555,046.38	26,555,046.38	



City of Dana Point, CA

General Fund Expenditures - Budget vs. Actual Group Summary

For Fiscal: 2019-2020 Period Ending: 03/31/2020

ExpenseObject	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
Fund: 01 - GENERAL						
ExpenseType: 10 - Personnel						
1010 - Salaries	6,371,826.00	6,343,826.00	464,750.36	4,619,618.23	4,619,618.23	1,724,207.77
1030 - Hourly	228,260.00	255,160.00	16,187.80	170,662.40	170,662.40	84,497.60
1050 - Overtime	85,000.00	100,000.00	6,740.15	58,601.86	58,601.86	41,398.14
1070 - Stipends	9,000.00	9,000.00	692.30	6,923.00	6,923.00	2,077.00
1100 - Benefits	992,616.00	981,616.00	63,359.82	657,447.47	657,447.47	324,168.53
1120 - Retirement Benefits	938,813.00	938,813.00	44,452.81	748,919.68	748,919.68	189,893.32
1140 - Medi-tax 1.45%	97,066.00	98,166.00	7,424.46	73,926.88	73,926.88	24,239.12
1200 - Outside Assistance	0.00	40,000.00	2,687.50	77,778.37	80,080.73	-40,080.73
ExpenseType: 10 - Personnel Total:	8,722,581.00	8,766,581.00	606,295.20	6,413,877.89	6,416,180.25	2,350,400.75
ExpenseType: 20 - Materials & Services						
2010 - Communications	126,310.00	147,810.00	11,427.20	106,643.83	130,440.10	17,369.90
2030 - Equipment Maintenance	462,800.00	530,167.00	32,048.52	349,549.95	436,836.69	93,330.31
2040 - Copier Usage	17,400.00	18,100.00	0.00	10,039.09	10,039.09	8,060.91
2050 - Vehicle Maintenance	99,500.00	99,500.00	4,775.37	58,005.15	95,854.98	3,645.02
2070 - Office Supplies	99,350.00	95,700.00	3,422.98	44,741.69	62,538.91	33,161.09
2090 - Memberships & Dues	65,975.00	66,475.00	185.00	57,088.83	57,088.83	9,386.17
2110 - Operating Supplies	521,750.00	494,750.00	49,649.68	333,041.83	403,194.21	91,555.79
2130 - Books & Subscriptions	43,550.00	47,550.00	247.40	27,753.39	28,479.03	19,070.97
2150 - Training	65,550.00	67,550.00	58.30	11,894.29	11,894.29	55,655.71
2170 - Postage	19,000.00	19,000.00	79.84	6,870.39	18,000.00	1,000.00
2190 - Facil & Equip Lease/Rent	116,800.00	115,800.00	26,827.03	73,047.64	115,110.25	689.75
2210 - Utilities	1,271,700.00	1,271,700.00	73,342.39	817,785.82	1,146,895.49	124,804.51
2230 - Professional Services	2,575,610.00	3,488,820.00	216,737.61	1,818,036.31	2,776,468.43	712,351.57
2240 - Reimbursable Costs	260,000.00	945,000.00	74,338.10	643,833.91	1,051,709.27	-106,709.27
2250 - Advertising	41,550.00	41,550.00	5,303.70	22,979.29	32,875.94	8,674.06
2270 - Travel, Conf. & Meetings	111,500.00	109,000.00	3,338.22	54,257.03	54,257.03	54,742.97
2290 - Auto Allowance	62,900.00	73,550.00	5,015.54	47,437.39	47,437.39	26,112.61
2310 - City Attorney	985,000.00	985,000.00	194,702.02	1,400,166.60	1,400,166.60	-415,166.60
2320 - City Attorney Allocation	0.00	0.00	0.00	0.00	0.00	0.00
2330 - Police Services	13,376,768.00	13,376,768.00	1,118,742.68	9,747,652.92	12,869,746.00	507,022.00
2340 - Parking Lot Leases	42,500.00	48,170.00	3,958.53	33,736.77	48,072.34	97.66
2350 - Street Maintenance	1,416,000.00	1,516,000.00	151,856.74	769,128.98	1,532,724.84	-16,724.84
2410 - Community Activities	564,050.00	564,050.00	31,736.78	509,434.55	509,920.79	54,129.21
2430 - Recreation Programs	127,000.00	127,000.00	8,914.88	96,127.87	96,569.87	30,430.13
2450 - Landscape Maintenance	680,000.00	680,000.00	96,161.19	508,081.70	617,033.75	62,966.25
2470 - Tree Maintenance	670,000.00	640,000.00	2,850.00	390,058.76	670,000.00	-30,000.00
2490 - Street Sweeping	259,000.00	244,000.00	18,300.00	159,964.65	225,500.00	18,500.00
2510 - Storm Drains	840,500.00	1,175,500.00	62,203.27	768,610.62	1,164,325.41	11,174.59
2530 - Safety Lighting	219,100.00	219,100.00	15,040.04	79,291.86	201,552.52	17,547.48
2550 - Park Maintenance	1,085,000.00	1,161,300.00	173,294.85	855,493.15	1,121,522.74	39,777.26
2590 - Data Technology	277,000.00	257,000.00	3,333.85	96,862.95	133,175.45	123,824.55
2600 - Marketing	113,950.00	113,950.00	12,374.86	39,169.44	39,169.44	74,780.56
2999 - Operations Contingency	250,000.00	123,363.00	0.00	0.00	0.00	123,363.00
ExpenseType: 20 - Materials & Services Total:	26,867,113.00	28,863,223.00	2,400,266.57	19,936,786.65	27,108,599.68	1,754,623.32
ExpenseType: 30 - Capital Outlay						
3010 - Furniture & Equipment	0.00	21,100.00	21,008.88	21,008.88	21,042.97	57.03
ExpenseType: 30 - Capital Outlay Total:	0.00	21,100.00	21,008.88	21,008.88	21,042.97	57.03
ExpenseType: 40 - Insurance						
4010 - Liability Insur Premiums	442,500.00	442,500.00	-81.00	381,533.01	381,533.01	60,966.99
4030 - Property Insurance Premiums	97,500.00	97,500.00	0.00	96,860.00	96,860.00	640.00

General Fund Expenditures - Budget vs. Actual

For Fiscal: 2019-2020 Period Ending: 03/31/2020

ExpenseObject	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
4050 - Employee Bond Premiums	1,200.00	1,200.00	0.00	1,100.00	1,100.00	100.00
4110 - Workers' Compensation	133,000.00	133,000.00	0.00	125,298.00	125,298.00	7,702.00
4130 - Consulting/witness Fees	0.00	13,200.00	0.00	13,072.50	13,072.50	127.50
4210 - Unemployment Benefits	1,500.00	1,500.00	0.00	0.00	0.00	1,500.00
ExpenseType: 40 - Insurance Total:	675,700.00	688,900.00	-81.00	617,863.51	617,863.51	71,036.49
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	35,500.00	35,500.00	0.00	0.00	0.00	35,500.00
9050 - Tsfs Out - To Cap Impv Fund	3,514,410.00	4,478,973.00	0.00	1,536,959.00	1,536,959.00	2,942,014.00
ExpenseType: 90 - Operating Transfers Out Total:	3,649,910.00	4,614,473.00	0.00	1,536,959.00	1,536,959.00	3,077,514.00
Fund: 01 - GENERAL Total:	39,915,304.00	42,954,277.00	3,027,489.65	28,526,495.93	35,700,645.41	7,253,631.59
Total Surplus (Deficit):	-39,915,304.00	-42,954,277.00	-3,027,489.65	-28,526,495.93	-35,700,645.41	

Fund Summary

Fund	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
01 - GENERAL	-39,915,304.00	-42,954,277.00	-3,027,489.65	-28,526,495.93	-35,700,645.41	-7,253,631.59
Total Surplus (Deficit):	-39,915,304.00	-42,954,277.00	-3,027,489.65	-28,526,495.93	-35,700,645.41	



City of Dana Point, CA

BALANCE SHEET
Account Summary
 As Of 03/31/2020

Account	Name	Balance
Fund: 01 - GENERAL		
Assets		
01-1011	Claim on Cash	17,229,120.53
01-1020	Petty Cash	5,200.00
01-1050	Taxes Receivable - Current	369,811.09
01-1250	Advance Deposits	800.00
01-1450	Prepaid Items	41,704.50
01-1500	Investments - Adjust To Fmv	56,707.00
01-1530	Prem/disc - U.s. Gov't Secur	-176,906.46
	Total Assets:	17,526,436.66
		<u>17,526,436.66</u>
Liability		
01-2020	Accounts Payable	194,702.02
01-2080	Due To Other Agencies	-1,928.67
01-2151	Tenant Security Deposits	1,900.00
	Total Liability:	194,673.35
Equity		
01-2470	Fund Balance Desig. for Art in Public Places	348,409.19
01-2500	Investments - Adjust To Fmv	56,707.00
01-2550	Fund Balance Desig. for Special Purpose	6,000,000.00
01-2560	Economic Stability Reserve	4,327,906.00
01-2570	Extreme Event Reserve	3,541,014.00
01-9920	Fund Balance - Undesignated	5,029,176.67
	Total Beginning Equity:	19,303,212.86
Total Revenue		26,555,046.38
Total Expense		28,526,495.93
Revenues Over/Under Expenses		-1,971,449.55
	Total Equity and Current Surplus (Deficit):	17,331,763.31
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>17,526,436.66</u>

BALANCE SHEET

As Of 03/31/2020

Account	Name	Balance	
Fund: 02 - GASOLINE TAX			
Assets			
02-1011	Claim on Cash	1,152,715.43	
02-1500	Investments - Adjust To Fmv	12,923.00	
	Total Assets:	1,165,638.43	<u>1,165,638.43</u>
Liability			
	Total Liability:	0.00	
Equity			
02-2500	Investments - Adjust To Fmv	12,923.00	
02-9920	Fund Balance	570,015.89	
	Total Beginning Equity:	582,938.89	
Total Revenue		582,699.54	
Total Expense		0.00	
Revenues Over/Under Expenses		582,699.54	
	Total Equity and Current Surplus (Deficit):	1,165,638.43	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>1,165,638.43</u>

BALANCE SHEET

As Of 03/31/2020

Account	Name	Balance
Fund: 04 - MEASURE M FUND		
Assets		
04-1011	Claim on Cash	1,297,943.60
04-1500	Investments - Adjust To Fmv	16,505.00
	Total Assets:	1,314,448.60
		<u>1,314,448.60</u>
Liability		
	Total Liability:	0.00
Equity		
04-2480	Fund Balance Restricted for SMP	103,659.00
04-2500	Investments - Adjust To Fmv	16,505.00
04-9920	Fund Balance	717,851.90
	Total Beginning Equity:	838,015.90
Total Revenue		497,108.49
Total Expense		20,675.79
Revenues Over/Under Expenses		476,432.70
	Total Equity and Current Surplus (Deficit):	1,314,448.60
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>1,314,448.60</u>

BALANCE SHEET

As Of 03/31/2020

Account	Name	Balance	
Fund: 05 - AB2766 - CLEAN AIR ACT			
Assets			
05-1011	Claim on Cash	532,205.14	
05-1500	Investments - Adjust To Fmv	<u>11,322.00</u>	
	Total Assets:	543,527.14	<u>543,527.14</u>
Liability			
	Total Liability:	<u>0.00</u>	
Equity			
05-2500	Investments - Adjust To Fmv	11,322.00	
05-9920	Fund Balance	<u>510,835.59</u>	
	Total Beginning Equity:	522,157.59	
Total Revenue		21,369.55	
Total Expense		<u>0.00</u>	
Revenues Over/Under Expenses		21,369.55	
	Total Equity and Current Surplus (Deficit):	543,527.14	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>543,527.14</u>

BALANCE SHEET

As Of 03/31/2020

Account	Name	Balance	
Fund: 06 - COASTAL TRANSIT			
Assets			
06-1011	Claim on Cash	358,045.24	
06-1500	Investments - Adjust To Fmv	<u>12,796.00</u>	
	Total Assets:	370,841.24	<u><u>370,841.24</u></u>
Liability			
	Total Liability:	<u>0.00</u>	
Equity			
06-2500	Investments - Adjust To Fmv	12,796.00	
06-9920	Fund Balance	<u>327,836.54</u>	
	Total Beginning Equity:	340,632.54	
Total Revenue		557,956.20	
Total Expense		<u>527,747.50</u>	
Revenues Over/Under Expenses		30,208.70	
	Total Equity and Current Surplus (Deficit):	370,841.24	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>370,841.24</u></u>

BALANCE SHEET

As Of 03/31/2020

Account	Name	Balance
Fund: 07 - TBID		
Assets		
07-1011	Claim on Cash	473,520.76
07-1200	Accounts Receivable	25,008.00
07-1500	Investments - Adjust To Fmv	22,260.00
	Total Assets:	<u>520,788.76</u>
		<u><u>520,788.76</u></u>
Liability		
	Total Liability:	<u>0.00</u>
Equity		
07-2500	Investments - Adjust To Fmv	22,260.00
07-9920	Fund Balance	773,520.76
	Total Beginning Equity:	<u>795,780.76</u>
Total Revenue		695,685.00
Total Expense		<u>970,677.00</u>
Revenues Over/Under Expenses		<u>-274,992.00</u>
	Total Equity and Current Surplus (Deficit):	<u>520,788.76</u>
	Total Liabilities, Equity and Current Surplus (Deficit):	<u><u>520,788.76</u></u>

BALANCE SHEET

As Of 03/31/2020

Account	Name	Balance	
Fund: 08 - ROAD MAINTENANCE AND REHAB			
Assets			
08-1011	Claim on Cash	973,173.85	
08-1500	Investments - Adjust To Fmv	<u>11,132.00</u>	
	Total Assets:	984,305.85	<u><u>984,305.85</u></u>
Liability			
	Total Liability:	<u>0.00</u>	
Equity			
08-2500	Investments - Adjust To Fmv	11,132.00	
08-9920	Fund Balance	<u>602,525.98</u>	
	Total Beginning Equity:	613,657.98	
Total Revenue		370,647.87	
Total Expense		<u>0.00</u>	
Revenues Over/Under Expenses		370,647.87	
	Total Equity and Current Surplus (Deficit):	984,305.85	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>984,305.85</u></u>

BALANCE SHEET

As Of 03/31/2020

Account	Name	Balance
Fund: 09 - HEADLANDS HABITAT (ESHA)		
Assets		
09-1011	Claim on Cash	268,844.16
09-1391	Beneficial Interest Receivable	432,643.00
09-1500	Investments - Adjust To Fmv	6,491.00
	Total Assets:	<u>707,978.16</u>
		<u><u>707,978.16</u></u>
Liability		
09-2391	Deferred Inflow of Resources	432,643.00
	Total Liability:	<u>432,643.00</u>
Equity		
09-2500	Investments - Adjust To Fmv	6,491.00
09-9920	Fund Balance	282,156.56
	Total Beginning Equity:	<u>288,647.56</u>
Total Revenue		0.00
Total Expense		<u>13,312.40</u>
Revenues Over/Under Expenses		<u>-13,312.40</u>
	Total Equity and Current Surplus (Deficit):	<u>275,335.16</u>
	Total Liabilities, Equity and Current Surplus (Deficit):	<u><u>707,978.16</u></u>

BALANCE SHEET

As Of 03/31/2020

Account	Name	Balance	
Fund: 11 - CAPITAL IMPROVEMENTS			
Assets			
11-1011	Claim on Cash	7,350,683.76	
	Total Assets:	<u>7,350,683.76</u>	<u><u>7,350,683.76</u></u>
Liability			
	Total Liability:	<u>0.00</u>	
Equity			
11-2440	Fund Bal Reserved for Doheny Village Impv	825,631.67	
11-2580	Community Investment Reserve	5,037,315.00	
11-9920	Fund Balance - Undesignated	<u>2,034,462.18</u>	
	Total Beginning Equity:	7,897,408.85	
Total Revenue		1,536,959.00	
Total Expense		<u>2,083,684.09</u>	
Revenues Over/Under Expenses		-546,725.09	
	Total Equity and Current Surplus (Deficit):	7,350,683.76	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>7,350,683.76</u></u>

BALANCE SHEET

As Of 03/31/2020

Account	Name	Balance
Fund: 12 - FACILITIES IMPROVEMENT FUND		
Assets		
12-1011	Claim on Cash	3,735,987.67
	Total Assets:	<u>3,735,987.67</u>
		<u><u>3,735,987.67</u></u>
Liability		
	Total Liability:	<u>0.00</u>
Equity		
12-2480	Fund Balance Restricted for PEG Fees	367,662.88
12-9920	Fund Balance	3,545,402.79
	Total Beginning Equity:	<u>3,913,065.67</u>
Total Revenue		70,827.74
Total Expense		<u>247,905.74</u>
Revenues Over/Under Expenses		-177,078.00
	Total Equity and Current Surplus (Deficit):	3,735,987.67
	Total Liabilities, Equity and Current Surplus (Deficit):	<u><u>3,735,987.67</u></u>

BALANCE SHEET

As Of 03/31/2020

Account	Name	Balance	
Fund: 21 - PARK DEVELOPMENT			
Assets			
21-1011	Claim on Cash	69,282.81	
21-1500	Investments - Adjust To Fmv	<u>1,571.00</u>	
	Total Assets:	70,853.81	<u><u>70,853.81</u></u>
Liability			
	Total Liability:	<u>0.00</u>	
Equity			
21-2500	Investments - Adjust To Fmv	1,571.00	
21-9920	Fund Balance	<u>69,282.81</u>	
	Total Beginning Equity:	70,853.81	
Total Revenue		0.00	
Total Expense		<u>0.00</u>	
Revenues Over/Under Expenses		0.00	
	Total Equity and Current Surplus (Deficit):	70,853.81	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>70,853.81</u></u>

BALANCE SHEET

As Of 03/31/2020

Account	Name	Balance
Fund: 25 - SUPP LAW ENFORCEMENT SERVICES		
Assets		
25-1011	Claim on Cash	101,787.38
25-1500	Investments - Adjust To Fmv	1,124.00
	Total Assets:	102,911.38
		<u>102,911.38</u>
Liability		
	Total Liability:	0.00
Equity		
25-2500	Investments - Adjust To Fmv	1,124.00
25-9920	Fund Balance	40,870.43
	Total Beginning Equity:	41,994.43
Total Revenue		155,343.25
Total Expense		94,426.30
Revenues Over/Under Expenses		60,916.95
	Total Equity and Current Surplus (Deficit):	102,911.38
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>102,911.38</u>

BALANCE SHEET

As Of 03/31/2020

Account	Name	Balance	
Fund: 27 - CFD 2006-1 MAINTENANCE			
Assets			
27-1011	Claim on Cash	461,776.95	
27-1500	Investments - Adjust To Fmv	12,110.00	
	Total Assets:	473,886.95	<u>473,886.95</u>
Liability			
	Total Liability:	0.00	
Equity			
27-2500	Investments - Adjust To Fmv	12,110.00	
27-9920	Fund Balance	477,342.02	
	Total Beginning Equity:	489,452.02	
Total Revenue		224,359.50	
Total Expense		239,924.57	
Revenues Over/Under Expenses		-15,565.07	
	Total Equity and Current Surplus (Deficit):	473,886.95	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>473,886.95</u>

BALANCE SHEET

As Of 03/31/2020

Account	Name	Balance
Fund: 31 - AGENCY TRUST		
Assets		
31-1011	Claim on Cash	10,562,612.77
	Total Assets:	10,562,612.77
		<u>10,562,612.77</u>
Liability		
31-2150	CD 3rd Party Rev & Staff Time (refu	245,693.39
31-2210	Deposits - San Joaquin Hills TCA	20,655.00
31-2220	Deposits - Carits	13,714.48
31-2240	Deposits - Smip	2,799.54
31-2270	Deposits - Green Bldg Prog	758.00
31-2300	Trust Deposits	486,332.99
31-2320	Other Comm Dev Deposits	1,899,433.33
31-2330	Other Gen Gov't Deposits	3,016.00
31-2380	Affordable Housing Program	544,271.55
31-2390	Building Permit Eng Deposits	80,307.97
31-2410	PW Refundable Cash Bonds	7,265,064.92
31-2490	Deposits - ADA (CAsp Certification and Train	565.60
	Total Liability:	10,562,612.77
	Total Equity and Current Surplus (Deficit):	0.00
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>10,562,612.77</u>

BALANCE SHEET

As Of 03/31/2020

Account	Name	Balance	
Fund: 33 - CFD 2013 BONDHOLDER FUND			
Assets			
33-1011	Claim on Cash	439,459.41	
33-1650	Reserve 2014-1 (48480903)	2,682,395.81	
33-1670	Bond Payment 2014-1 (48480901)	99,582.06	
33-1690	Special Tax 2014-1 (48480900)	2,020,985.01	
	Total Assets:	<u>5,242,422.29</u>	<u>5,242,422.29</u>
Liability			
33-2090	Due to Bondholders	5,242,422.29	
	Total Liability:	<u>5,242,422.29</u>	
Total Revenue		0.00	
Total Expense		<u>0.00</u>	
Revenues Over/Under Expenses		0.00	
	Total Equity and Current Surplus (Deficit):	0.00	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>5,242,422.29</u></u>



City of Dana Point, CA

CIP Projects - Budget vs. Actual Group Summary

For Fiscal: 2019-2020 Period Ending: 03/31/2020

CIP	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
Fund: 11 - CAPITAL IMPROVEMENTS						
1291 - Capo Beach Connectivity Study Enhancements Proj	0.00	70,117.00	0.00	0.00	10,617.50	59,499.50
1298 - FY19 Slurry Seal Program	0.00	164,762.00	0.00	29,645.01	39,096.51	125,665.49
1300 - FY19 Roadway Rehabilitation & Repairs	0.00	104,250.00	54,250.00	82,248.50	104,250.00	0.00
1309 - FY19 Annual Residential Resurfacing	0.00	2,496,525.00	459,550.49	1,794,646.67	2,496,525.00	0.00
1312 - Citywide Storm Drain Repairs	200,000.00	200,000.00	57,605.00	57,605.00	192,938.00	7,062.00
1313 - Water Quality/Diversion Repairs & Mntce.	50,000.00	50,000.00	0.00	0.00	0.00	50,000.00
1314 - Sidewalk/Concrete Repairs & ADA	100,000.00	200,000.00	0.00	99,273.30	132,500.00	67,500.00
1315 - Traffic Safety Repairs & Improvements	100,000.00	100,000.00	0.00	17,423.60	31,995.00	68,005.00
1316 - City Parking Lot Repairs/Slurry	50,000.00	50,000.00	0.00	0.00	50,000.00	0.00
1317 - Residential Resurfacing FY20/FY21	2,450,000.00	2,450,000.00	0.00	0.00	9,100.00	2,440,900.00
1319 - Arterial Roadway Slurry Program FY20/FY21	700,000.00	627,000.00	0.00	2,842.01	2,842.01	624,157.99
1321 - Residential Roadway Slurry Program FY20/FY21	1,207,000.00	1,530,000.00	0.00	0.00	44,554.00	1,485,446.00
1323 - Stonehill Bridge Deck Treatment	100,000.00	100,000.00	0.00	0.00	21,055.80	78,944.20
Fund: 11 - CAPITAL IMPROVEMENTS Total:	4,957,000.00	8,142,654.00	571,405.49	2,083,684.09	3,135,473.82	5,007,180.18
Total Surplus (Deficit):	-4,957,000.00	-8,142,654.00	-571,405.49	-2,083,684.09	-3,135,473.82	

Fund Summary

Fund	Original	Current	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget
	Total Budget	Total Budget				Remaining
11 - CAPITAL IMPROVEMENT	-4,957,000.00	-8,142,654.00	-571,405.49	-2,083,684.09	-3,135,473.82	-5,007,180.18
Total Surplus (Deficit):	-4,957,000.00	-8,142,654.00	-571,405.49	-2,083,684.09	-3,135,473.82	

FY20 Summary of Capital Improvement Project Statuses
As of March 31, 2020

Project No.	Project Name	FY20 Current Budget	PY Total Expenditures	FYTD Activity + Encumbrances	Budget Remaining
1291	Capo Beach Connectivity Study Enhancements Proj (#1291) Summary: Preliminary design work ongoing; The City is actively coordinating with Caltrans on this work effort.	70,117.00	7,336.50	10,617.50	59,499.50
1298	FY19 Slurry Seal Program (#1298) Summary: The Project has been completed with the final retention payment as pending. Will complete all close out tasks by early 2020	164,762.00	585,237.94	39,096.51	125,665.49
1300	FY19 Roadway Rehabilitation & Repairs (#1300) Summary: Ongoing design services related to the FY19/20 Annual Residential Resurfacing project, as approved by City Council on 6/18/2019.	104,250.00	-	104,250.00	-
1309	FY19 Annual Residential Resurfacing (#1309) Summary: Construction commenced in September 2019 and anticipated to conclude in early 2020. Streets included for rehabilitation with the Project include Via California, Pequito and Scenic Drive, along with some miscellaneous work items to address drainage and ADA issues.	2,496,525.00	1,113.92	2,496,525.00	-
1312	Citywide Storm Drain Repairs (#1312) Summary: Project is active and ongoing. Storm drain repair work being completed in conjunction with CIP#1309 (FY19 Annual Residential Resurfacing Project).	200,000.00	-	192,938.00	7,062.00
1313	Water Quality/Diversion Repairs & Mntce. (#1313) Summary: No projects or expenditures made in Q2 2020.	50,000.00	-	-	50,000.00
1314	Sidewalk/Concrete Repairs & ADA (#1314) Summary: Project is active and ongoing for as needed Citywide concrete and sidewalk repairs.	200,000.00	-	132,500.00	67,500.00
1315	Traffic Safety Repairs & Improvements (#1315) Summary: No projects or expenditures made in Q2 2020.	100,000.00	-	31,995.00	68,005.00
1316	City Parking Lot Repairs/Slurry (#1316) Summary:	50,000.00	-	50,000.00	-

FY20 Summary of Capital Improvement Project Statuses
As of March 31, 2020

Project No.	Project Name	FY20 Current Budget	PY Total Expenditures	FYTD Activity + Encumbrances	Budget Remaining
	Project is active and ongoing. Parking lot repair work being completed in conjunction with CIP#1309 (FY19 Annual Residential Resurfacing Project).				
1317	Residential Resurfacing FY20 (#1317) Summary: No projects or expenditures made in Q2 2020. Project is in design and anticipated to begin construction in Fall 2020. Streets included for rehabilitation with the Project include portions of Calle Real, Calle Maria, Calle Los Robles, Palisades Drive, and Via Verde, along with some miscellaneous work items to address drainage and ADA issues. In addition, the Project will include the Stonehill Bridge Deck Treatment (CIP#1323).	2,450,000.00	-	9,100.00	2,440,900.00
1319	Arterial Roadway Slurry Program FY20 (#1319) Summary: No projects or expenditures made in Q2 2020. Project to be awarded in February 2020 and anticipated to begin construction in late Spring 2020.	627,000.00	-	2,842.01	624,157.99
1321	Residential Roadway Slurry Program FY20 (#1321) Summary: No projects or expenditures made in Q2 2020. Project to be awarded in February 2020 and anticipated to begin construction in late Spring 2020.	1,530,000.00	-	44,554.00	1,485,446.00
1323	Stonehill Bridge Deck Treatment (#1323) Summary: No projects or expenditures made in Q2 2020. Scheduled to be done with CIP #1317.	100,000.00	-	21,055.80	78,944.20
		8,142,654.00	593,688.36	3,135,473.82	5,007,180.18
		FY20 Current Budget	PY Total Expenditures	FYTD Activity + Encumbrances	Budget Remaining



GF Expenditures by Function Group Summary

For Fiscal: 2019-2020 Period Ending: 03/31/2020

ExpenseObject	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
Fund: 01 - GENERAL						
Function: 10 - General Government						
ExpenseType: 10 - Personnel						
1010 - Salaries	1,909,735.00	1,834,735.00	130,642.83	1,331,336.85	1,331,336.85	503,398.15
1030 - Hourly	47,241.00	62,241.00	2,362.88	30,932.72	30,932.72	31,308.28
1050 - Overtime	13,500.00	8,500.00	1,313.63	5,398.72	5,398.72	3,101.28
1100 - Benefits	287,016.00	276,016.00	17,654.43	191,700.63	191,700.63	84,315.37
1120 - Retirement Benefits	527,976.00	527,976.00	12,717.84	445,004.68	445,004.68	82,971.32
1140 - Medi-tax 1.45%	28,572.00	28,572.00	2,109.82	21,513.05	21,513.05	7,058.95
1200 - Outside Assistance	0.00	40,000.00	2,687.50	21,848.37	24,150.73	15,849.27
ExpenseType: 10 - Personnel Total:	2,814,040.00	2,778,040.00	169,488.93	2,047,735.02	2,050,037.38	728,002.62
ExpenseType: 20 - Materials & Services						
2010 - Communications	83,100.00	103,100.00	8,869.64	78,828.06	97,566.65	5,533.35
2030 - Equipment Maintenance	424,500.00	496,867.00	32,048.52	335,799.70	420,053.69	76,813.31
2040 - Copier Usage	6,200.00	6,900.00	0.00	3,190.58	3,190.58	3,709.42
2050 - Vehicle Maintenance	99,500.00	99,500.00	4,775.37	58,005.15	95,854.98	3,645.02
2070 - Office Supplies	30,550.00	30,550.00	312.23	16,158.39	31,038.69	-488.69
2090 - Memberships & Dues	48,125.00	48,125.00	185.00	49,944.34	49,944.34	-1,819.34
2110 - Operating Supplies	129,250.00	124,250.00	8,501.76	72,631.70	104,299.95	19,950.05
2130 - Books & Subscriptions	10,750.00	14,750.00	227.40	11,778.16	12,503.80	2,246.20
2150 - Training	31,500.00	33,500.00	0.00	4,467.77	4,467.77	29,032.23
2170 - Postage	18,000.00	18,000.00	79.84	6,870.39	18,000.00	0.00
2190 - Facil & Equip Lease/Rent	114,300.00	114,300.00	26,827.03	72,237.39	114,300.00	0.00
2210 - Utilities	161,400.00	161,400.00	9,379.22	93,288.43	139,459.82	21,940.18
2230 - Professional Services	824,850.00	862,600.00	60,433.48	564,725.71	735,744.64	126,855.36
2250 - Advertising	28,350.00	28,350.00	1,503.70	13,917.28	22,576.93	5,773.07
2270 - Travel, Conf. & Meetings	57,000.00	57,000.00	2,312.63	32,183.59	32,183.59	24,816.41
2290 - Auto Allowance	30,050.00	30,300.00	2,369.13	23,029.40	23,029.40	7,270.60
2310 - City Attorney	985,000.00	985,000.00	194,702.02	1,400,166.60	1,400,166.60	-415,166.60
2320 - City Attorney Allocation	-455,000.00	-455,000.00	-35,142.34	-299,533.44	-299,533.44	-155,466.56
2410 - Community Activities	0.00	0.00	0.00	350.00	350.00	-350.00
2590 - Data Technology	277,000.00	257,000.00	3,333.85	96,862.95	133,175.45	123,824.55
2600 - Marketing	72,900.00	72,900.00	362.89	8,765.39	8,765.39	64,134.61
2999 - Operations Contingency	250,000.00	123,363.00	0.00	0.00	0.00	123,363.00
ExpenseType: 20 - Materials & Services Total:	3,227,325.00	3,212,755.00	321,081.37	2,643,667.54	3,147,138.83	65,616.17
ExpenseType: 40 - Insurance						
4010 - Liability Insur Premiums	442,500.00	442,500.00	-81.00	381,533.01	381,533.01	60,966.99
4030 - Property Insurance Premiums	97,500.00	97,500.00	0.00	96,860.00	96,860.00	640.00
4050 - Employee Bond Premiums	1,200.00	1,200.00	0.00	1,100.00	1,100.00	100.00
4110 - Workers' Compensation	133,000.00	133,000.00	0.00	125,298.00	125,298.00	7,702.00
4130 - Consulting/witness Fees	0.00	13,200.00	0.00	13,072.50	13,072.50	127.50
4210 - Unemployment Benefits	1,500.00	1,500.00	0.00	0.00	0.00	1,500.00
ExpenseType: 40 - Insurance Total:	675,700.00	688,900.00	-81.00	617,863.51	617,863.51	71,036.49
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	35,500.00	35,500.00	0.00	0.00	0.00	35,500.00
9050 - Tsfs Out - To Cap Impv Fund	3,514,410.00	4,478,973.00	0.00	1,536,959.00	1,536,959.00	2,942,014.00
ExpenseType: 90 - Operating Transfers Out Total:	3,649,910.00	4,614,473.00	0.00	1,536,959.00	1,536,959.00	3,077,514.00
Function: 10 - General Government Total:	10,366,975.00	11,294,168.00	490,489.30	6,846,225.07	7,351,998.72	3,942,169.28
Function: 20 - Public Safety						
ExpenseType: 10 - Personnel						
1030 - Hourly	33,600.00	33,600.00	2,397.75	23,615.25	23,615.25	9,984.75

GF Expenditures by Function

For Fiscal: 2019-2020 Period Ending: 03/31/2020

ExpenseObject	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
1120 - Retirement Benefits	2,520.00	2,520.00	179.83	1,771.19	1,771.19	748.81
1140 - Medi-tax 1.45%	487.00	487.00	34.77	342.42	342.42	144.58
ExpenseType: 10 - Personnel Total:	36,607.00	36,607.00	2,612.35	25,728.86	25,728.86	10,878.14
ExpenseType: 20 - Materials & Services						
2010 - Communications	18,350.00	18,350.00	446.01	9,193.73	14,251.41	4,098.59
2030 - Equipment Maintenance	34,500.00	29,500.00	0.00	13,750.25	16,783.00	12,717.00
2040 - Copier Usage	500.00	500.00	0.00	274.38	274.38	225.62
2070 - Office Supplies	18,000.00	18,000.00	149.12	3,252.26	4,252.26	13,747.74
2090 - Memberships & Dues	200.00	700.00	0.00	670.00	670.00	30.00
2110 - Operating Supplies	88,000.00	66,000.00	3,684.81	23,863.03	23,863.03	42,136.97
2150 - Training	6,800.00	6,800.00	233.30	1,901.42	1,901.42	4,898.58
2230 - Professional Services	161,060.00	167,260.00	12,022.64	115,502.13	165,376.88	1,883.12
2240 - Reimbursable Costs	0.00	0.00	0.00	74,606.54	74,606.54	-74,606.54
2270 - Travel, Conf. & Meetings	17,500.00	17,500.00	156.90	15,437.05	15,437.05	2,062.95
2290 - Auto Allowance	0.00	8,000.00	461.54	4,976.94	4,976.94	3,023.06
2330 - Police Services	13,376,768.00	13,376,768.00	1,118,742.68	9,747,652.92	12,869,746.00	507,022.00
ExpenseType: 20 - Materials & Services Total:	13,721,678.00	13,709,378.00	1,135,897.00	10,011,080.65	13,192,138.91	517,239.09
ExpenseType: 30 - Capital Outlay						
3010 - Furniture & Equipment	0.00	21,100.00	21,008.88	21,008.88	21,042.97	57.03
ExpenseType: 30 - Capital Outlay Total:	0.00	21,100.00	21,008.88	21,008.88	21,042.97	57.03
Function: 20 - Public Safety Total:	13,758,285.00	13,767,085.00	1,159,518.23	10,057,818.39	13,238,910.74	528,174.26
Function: 40 - Community Development						
ExpenseType: 10 - Personnel						
1010 - Salaries	2,257,257.00	2,257,257.00	160,161.32	1,546,001.53	1,546,001.53	711,255.47
1030 - Hourly	15,747.00	15,747.00	1,106.00	8,260.00	8,260.00	7,487.00
1050 - Overtime	32,500.00	32,500.00	438.79	10,734.38	10,734.38	21,765.62
1070 - Stipends	9,000.00	9,000.00	692.30	6,923.00	6,923.00	2,077.00
1100 - Benefits	352,800.00	352,800.00	24,039.69	232,584.89	232,584.89	120,215.11
1120 - Retirement Benefits	201,393.00	201,393.00	15,111.62	141,592.93	141,592.93	59,800.07
1140 - Medi-tax 1.45%	33,561.00	33,561.00	2,401.62	23,387.89	23,387.89	10,173.11
1200 - Outside Assistance	0.00	0.00	0.00	55,930.00	55,930.00	-55,930.00
ExpenseType: 10 - Personnel Total:	2,902,258.00	2,902,258.00	203,951.34	2,025,414.62	2,025,414.62	876,843.38
ExpenseType: 20 - Materials & Services						
2010 - Communications	11,180.00	12,680.00	970.99	8,162.25	8,162.25	4,517.75
2030 - Equipment Maintenance	3,650.00	3,650.00	0.00	0.00	0.00	3,650.00
2040 - Copier Usage	6,500.00	6,500.00	0.00	3,712.96	3,712.96	2,787.04
2070 - Office Supplies	28,200.00	24,800.00	420.70	13,872.01	13,872.01	10,927.99
2090 - Memberships & Dues	8,800.00	8,800.00	0.00	3,809.99	3,809.99	4,990.01
2110 - Operating Supplies	143,000.00	143,000.00	26,440.07	127,174.82	137,674.82	5,325.18
2130 - Books & Subscriptions	31,200.00	31,200.00	20.00	15,975.23	15,975.23	15,224.77
2150 - Training	13,650.00	13,650.00	-175.00	3,925.00	3,925.00	9,725.00
2230 - Professional Services	618,000.00	1,368,100.00	66,683.45	583,770.50	975,620.48	392,479.52
2240 - Reimbursable Costs	0.00	35,000.00	17,112.25	56,707.73	67,102.73	-32,102.73
2250 - Advertising	3,200.00	3,200.00	0.00	299.01	299.01	2,900.99
2270 - Travel, Conf. & Meetings	20,800.00	20,800.00	775.23	5,372.54	5,372.54	15,427.46
2290 - Auto Allowance	19,000.00	20,900.00	1,323.99	11,022.32	11,022.32	9,877.68
2320 - City Attorney Allocation	385,000.00	385,000.00	33,834.34	264,416.44	264,416.44	120,583.56
2340 - Parking Lot Leases	42,500.00	48,170.00	3,958.53	33,736.77	48,072.34	97.66
2600 - Marketing	41,050.00	41,050.00	12,011.97	30,404.05	30,404.05	10,645.95
ExpenseType: 20 - Materials & Services Total:	1,375,730.00	2,166,500.00	163,376.52	1,162,361.62	1,589,442.17	577,057.83
Function: 40 - Community Development Total:	4,277,988.00	5,068,758.00	367,327.86	3,187,776.24	3,614,856.79	1,453,901.21
Function: 50 - Community Services						
ExpenseType: 10 - Personnel						
1010 - Salaries	695,818.00	742,818.00	52,398.25	583,812.67	583,812.67	159,005.33
1030 - Hourly	115,925.00	127,825.00	9,455.97	98,729.64	98,729.64	29,095.36
1050 - Overtime	32,500.00	37,500.00	4,686.29	30,912.64	30,912.64	6,587.36
1100 - Benefits	138,000.00	138,000.00	8,405.84	94,089.11	94,089.11	43,910.89

GF Expenditures by Function

For Fiscal: 2019-2020 Period Ending: 03/31/2020

ExpenseObject	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
1120 - Retirement Benefits	71,594.00	71,594.00	5,472.14	53,768.04	53,768.04	17,825.96
1140 - Medi-tax 1.45%	12,242.00	13,342.00	1,017.59	10,833.96	10,833.96	2,508.04
ExpenseType: 10 - Personnel Total:	1,066,079.00	1,131,079.00	81,436.08	872,146.06	872,146.06	258,932.94
ExpenseType: 20 - Materials & Services						
2010 - Communications	3,850.00	3,850.00	337.50	3,339.90	3,339.90	510.10
2030 - Equipment Maintenance	150.00	150.00	0.00	0.00	0.00	150.00
2040 - Copier Usage	1,500.00	1,500.00	0.00	1,368.12	1,368.12	131.88
2070 - Office Supplies	6,500.00	6,250.00	226.37	4,733.00	5,881.50	368.50
2090 - Memberships & Dues	2,950.00	2,950.00	0.00	1,310.00	1,310.00	1,640.00
2110 - Operating Supplies	95,000.00	95,000.00	8,522.70	61,317.67	80,144.88	14,855.12
2150 - Training	4,500.00	4,500.00	0.00	1,453.10	1,453.10	3,046.90
2170 - Postage	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00
2190 - Facil & Equip Lease/Rent	2,500.00	1,500.00	0.00	810.25	810.25	689.75
2210 - Utilities	722,000.00	722,000.00	37,167.42	482,905.85	660,200.00	61,800.00
2230 - Professional Services	259,500.00	259,500.00	490.00	131,887.74	149,264.74	110,235.26
2250 - Advertising	10,000.00	10,000.00	3,800.00	8,763.00	10,000.00	0.00
2270 - Travel, Conf. & Meetings	8,700.00	6,200.00	93.46	1,340.37	1,340.37	4,859.63
2290 - Auto Allowance	6,800.00	7,300.00	411.02	3,289.23	3,289.23	4,010.77
2410 - Community Activities	564,050.00	564,050.00	31,736.78	509,084.55	509,570.79	54,479.21
2430 - Recreation Programs	127,000.00	127,000.00	8,914.88	96,127.87	96,569.87	30,430.13
2450 - Landscape Maintenance	680,000.00	680,000.00	96,161.19	508,081.70	617,033.75	62,966.25
2470 - Tree Maintenance	670,000.00	640,000.00	2,850.00	390,058.76	670,000.00	-30,000.00
2550 - Park Maintenance	1,085,000.00	1,161,300.00	173,294.85	855,493.15	1,121,522.74	39,777.26
ExpenseType: 20 - Materials & Services Total:	4,251,000.00	4,294,050.00	364,006.17	3,061,364.26	3,933,099.24	360,950.76
Function: 50 - Community Services Total:	5,317,079.00	5,425,129.00	445,442.25	3,933,510.32	4,805,245.30	619,883.70
Function: 60 - Public Works						
ExpenseType: 10 - Personnel						
1010 - Salaries	1,509,016.00	1,509,016.00	121,547.96	1,158,467.18	1,158,467.18	350,548.82
1030 - Hourly	15,747.00	15,747.00	865.20	9,124.79	9,124.79	6,622.21
1050 - Overtime	6,500.00	21,500.00	301.44	11,556.12	11,556.12	9,943.88
1100 - Benefits	214,800.00	214,800.00	13,259.86	139,072.84	139,072.84	75,727.16
1120 - Retirement Benefits	135,330.00	135,330.00	10,971.38	106,782.84	106,782.84	28,547.16
1140 - Medi-tax 1.45%	22,204.00	22,204.00	1,860.66	17,849.56	17,849.56	4,354.44
ExpenseType: 10 - Personnel Total:	1,903,597.00	1,918,597.00	148,806.50	1,442,853.33	1,442,853.33	475,743.67
ExpenseType: 20 - Materials & Services						
2010 - Communications	9,830.00	9,830.00	803.06	7,119.89	7,119.89	2,710.11
2040 - Copier Usage	2,700.00	2,700.00	0.00	1,493.05	1,493.05	1,206.95
2070 - Office Supplies	16,100.00	16,100.00	2,314.56	6,726.03	7,494.45	8,605.55
2090 - Memberships & Dues	5,900.00	5,900.00	0.00	1,354.50	1,354.50	4,545.50
2110 - Operating Supplies	66,500.00	66,500.00	2,500.34	48,054.61	57,211.53	9,288.47
2130 - Books & Subscriptions	1,600.00	1,600.00	0.00	0.00	0.00	1,600.00
2150 - Training	9,100.00	9,100.00	0.00	147.00	147.00	8,953.00
2210 - Utilities	388,300.00	388,300.00	26,795.75	241,591.54	347,235.67	41,064.33
2230 - Professional Services	712,200.00	831,360.00	77,108.04	422,150.23	750,461.69	80,898.31
2240 - Reimbursable Costs	260,000.00	910,000.00	57,225.85	512,519.64	910,000.00	0.00
2270 - Travel, Conf. & Meetings	7,500.00	7,500.00	0.00	-76.52	-76.52	7,576.52
2290 - Auto Allowance	7,050.00	7,050.00	449.86	5,119.50	5,119.50	1,930.50
2320 - City Attorney Allocation	70,000.00	70,000.00	1,308.00	35,117.00	35,117.00	34,883.00
2350 - Street Maintenance	1,416,000.00	1,516,000.00	151,856.74	769,128.98	1,532,724.84	-16,724.84
2490 - Street Sweeping	259,000.00	244,000.00	18,300.00	159,964.65	225,500.00	18,500.00
2510 - Storm Drains	840,500.00	1,175,500.00	62,203.27	768,610.62	1,164,325.41	11,174.59
2530 - Safety Lighting	219,100.00	219,100.00	15,040.04	79,291.86	201,552.52	17,547.48
ExpenseType: 20 - Materials & Services Total:	4,291,380.00	5,480,540.00	415,905.51	3,058,312.58	5,246,780.53	233,759.47
Function: 60 - Public Works Total:	6,194,977.00	7,399,137.00	564,712.01	4,501,165.91	6,689,633.86	709,503.14
Fund: 01 - GENERAL Total:	39,915,304.00	42,954,277.00	3,027,489.65	28,526,495.93	35,700,645.41	7,253,631.59
Total Surplus (Deficit):	-39,915,304.00	-42,954,277.00	-3,027,489.65	-28,526,495.93	-35,700,645.41	

Fund Summary

Fund	Original	Current	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget
	Total Budget	Total Budget				Remaining
01 - GENERAL	-39,915,304.00	-42,954,277.00	-3,027,489.65	-28,526,495.93	-35,700,645.41	-7,253,631.59
Total Surplus (Deficit):	-39,915,304.00	-42,954,277.00	-3,027,489.65	-28,526,495.93	-35,700,645.41	



City of Dana Point, CA

FYTD Revenues, March 2020 vs 2019

Group Summary

For the Period Ending 03/31/2020

RevenueObjec...	2018-2019 March Activity	2019-2020 March Activity	March Variance Favorable / (Unfavorable)	Variance %	2018-2019 YTD Activity	2019-2020 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 01 - GENERAL								
RevenueType: 10 - Taxes & Franchises								
6101 - Sec & Unsec Property Taxes	579,979.51	652,914.23	72,934.72	12.58%	5,592,814.53	5,897,587.46	304,772.93	5.45%
6103 - Property Transfer Tax	23,436.85	33,146.82	9,709.97	41.43%	300,378.69	590,339.51	289,960.82	96.53%
6105 - Franchise Fees	0.00	0.00	0.00	0.00%	685,222.25	619,004.42	-66,217.83	-9.66%
6107 - Homeowners Property Tax Relie	0.00	0.00	0.00	0.00%	22,832.08	22,534.90	-297.18	-1.30%
6109 - Transient Occupancy Tax	1,242,170.92	375,072.51	-867,098.41	-69.81%	9,881,247.62	9,201,067.38	-680,180.24	-6.88%
6110 - Short Term Rental TOT	412.41	2,076.39	1,663.98	403.48%	487,816.72	432,456.46	-55,360.26	-11.35%
6111 - Sales & Use Tax	452,763.36	386,720.64	-66,042.72	-14.59%	3,544,765.34	3,569,356.88	24,591.54	0.69%
6113 - In-lieu Property Taxes	0.00	0.00	0.00	0.00%	2,130,352.00	2,233,193.50	102,841.50	4.83%
RevenueType 10 - Taxes & Franchises Total:	2,298,763.05	1,449,930.59	-848,832.46	-36.93%	22,645,429.23	22,565,540.51	-79,888.72	-0.35%
RevenueType: 20 - Licenses & Permits								
6201 - Site Development Permit	3,281.00	2,584.00	-697.00	-21.24%	37,597.00	40,836.00	3,239.00	8.62%
6203 - Coastal Development Permit	6,110.00	4,056.00	-2,054.00	-33.62%	22,455.00	44,581.00	22,126.00	98.53%
6205 - Conditional Use Permit	3,384.00	6,294.00	2,910.00	85.99%	8,047.00	27,332.00	19,285.00	239.65%
6207 - Other Planning Permits	2,963.00	345.17	-2,617.83	-88.35%	11,899.00	11,228.00	-671.00	-5.64%
6209 - Building Permits	74,844.76	53,605.04	-21,239.72	-28.38%	798,386.61	665,889.38	-132,497.23	-16.60%
6211 - Plumbing Permits	5,396.00	10,570.00	5,174.00	95.89%	55,912.50	44,728.00	-11,184.50	-20.00%
6213 - Sewer Permits	0.00	0.00	0.00	0.00%	22.00	0.00	-22.00	-100.00%
6215 - Electrical Permits	8,616.40	8,586.50	-29.90	-0.35%	66,318.77	81,036.10	14,717.33	22.19%
6217 - Mechanical Permits	2,632.00	999.00	-1,633.00	-62.04%	17,355.00	13,954.00	-3,401.00	-19.60%
6218 - Short Term Rental Permits	600.00	1,350.00	750.00	125.00%	13,079.51	9,407.99	-3,671.52	-28.07%
6219 - Other Building Permits	0.00	0.00	0.00	0.00%	1,160.14	606.19	-553.95	-47.75%
6221 - Transportation Permits	0.00	0.00	0.00	0.00%	646.00	369.00	-277.00	-42.88%
6223 - Encroachment Permits	4,161.00	3,142.00	-1,019.00	-24.49%	24,310.45	39,878.50	15,568.05	64.04%
6225 - Grading Permit Plan Check	27,791.06	30,660.00	2,868.94	10.32%	315,267.32	352,824.83	37,557.51	11.91%
6226 - Licenses & Permits	222.36	1,037.68	815.32	366.67%	9,279.89	6,194.10	-3,085.79	-33.25%
6227 - Other Engineering Permits	6,450.00	3,000.00	-3,450.00	-53.49%	19,075.68	38,751.50	19,675.82	103.15%
RevenueType 20 - Licenses & Permits Total:	146,451.58	126,229.39	-20,222.19	-13.81%	1,400,811.87	1,377,616.59	-23,195.28	-1.66%
RevenueType: 30 - Fines & Forfeitures								
6301 - Vehicle Code Fines	11,305.32	17,785.73	6,480.41	57.32%	105,219.72	88,773.76	-16,445.96	-15.63%
6303 - Penalties, Int. & Restitution	13,607.19	100.00	-13,507.19	-99.27%	89,953.95	80,995.50	-8,958.45	-9.96%
RevenueType 30 - Fines & Forfeitures Total:	24,912.51	17,885.73	-7,026.78	-28.21%	195,173.67	169,769.26	-25,404.41	-13.02%
RevenueType: 40 - Use Of Money & Property								
6401 - Rental Of Property	10,553.00	4,223.62	-6,329.38	-59.98%	52,157.75	60,255.45	8,097.70	15.53%

FYTD Revenues, March 2020 vs 2019

For the Period Ending 03/31/2020

RevenueObjec...	March Variance				YTD Variance			
	2018-2019 March Activity	2019-2020 March Activity	Favorable / (Unfavorable)	Variance %	2018-2019 YTD Activity	2019-2020 YTD Activity	Favorable / (Unfavorable)	Variance %
6403 - Investment Income	0.00	0.00	0.00	0.00%	293,402.30	338,854.11	45,451.81	15.49%
6405 - City Plaza Rental Revenue	1,900.00	1,900.00	0.00	0.00%	17,100.00	17,100.00	0.00	0.00%
RevenueType 40 - Use Of Money & Property Total:	12,453.00	6,123.62	-6,329.38	-50.83%	362,660.05	416,209.56	53,549.51	14.77%
RevenueType: 50 - Intergovernmental								
6505 - Motor Vehicle In-lieu	0.00	0.00	0.00	0.00%	16,354.33	27,106.55	10,752.22	65.75%
6513 - Local Coastal Program Grant	0.00	0.00	0.00	0.00%	24,130.00	12,050.00	-12,080.00	-50.06%
6515 - Nuclear Power Program	0.00	0.00	0.00	0.00%	0.00	204,742.33	204,742.33	0.00%
6521 - Intergovernmental Cost Reimb	0.00	0.00	0.00	0.00%	20,517.26	14,653.00	-5,864.26	-28.58%
6523 - State Grants	23,745.00	0.00	-23,745.00	-100.00%	23,745.00	0.00	-23,745.00	-100.00%
RevenueType 50 - Intergovernmental Total:	23,745.00	0.00	-23,745.00	-100.00%	84,746.59	258,551.88	173,805.29	205.09%
RevenueType: 60 - Charges For Services								
6609 - Variance Minor Amendment	0.00	0.00	0.00	0.00%	5,655.00	11,604.00	5,949.00	105.20%
6611 - Tentative Tract Map	0.00	0.00	0.00	0.00%	0.00	6,374.00	6,374.00	0.00%
6613 - Tentative Parcel Map	0.00	0.00	0.00	0.00%	0.00	4,614.00	4,614.00	0.00%
6621 - Concept Approval	0.00	0.00	0.00	0.00%	300.00	900.00	600.00	200.00%
6623 - Planning Plan Check Fee	13,041.59	8,634.50	-4,407.09	-33.79%	111,364.00	107,826.00	-3,538.00	-3.18%
6627 - Other Planning Fees	67.72	1,131.60	1,063.88	1,571.00%	2,469.73	4,622.82	2,153.09	87.18%
6631 - Building Plan Check Fee	79,365.57	26,094.82	-53,270.75	-67.12%	383,219.35	555,604.12	172,384.77	44.98%
6633 - Permit Issuance Fee	5,000.00	3,950.00	-1,050.00	-21.00%	45,335.00	40,937.50	-4,397.50	-9.70%
6635 - Other Building Fees	0.00	0.00	0.00	0.00%	66.00	66.00	0.00	0.00%
6639 - Addressing Fee	1,230.00	383.00	-847.00	-68.86%	9,883.00	6,662.00	-3,221.00	-32.59%
6641 - Grading Inspection	14,989.13	24,222.40	9,233.27	61.60%	273,461.74	233,301.35	-40,160.39	-14.69%
6655 - Other Engineering Fees	153,148.31	22,239.35	-130,908.96	-85.48%	280,121.76	102,942.51	-177,179.25	-63.25%
6659 - Solid Waste Exemption Fee	224.00	251.00	27.00	12.05%	1,418.00	1,563.00	145.00	10.23%
6682 - Lantern District Impact Fees	0.00	0.00	0.00	0.00%	98,493.07	0.00	-98,493.07	-100.00%
6683 - Art In Public Places Fees	0.00	0.00	0.00	0.00%	93,025.70	35,985.39	-57,040.31	-61.32%
6685 - Reimbursed Expenses	6,146.40	3,834.46	-2,311.94	-37.61%	50,189.16	48,268.59	-1,920.57	-3.83%
6687 - Legal Reimbursements - Development	6,770.00	26,965.00	20,195.00	298.30%	32,738.92	26,965.00	-5,773.92	-17.64%
6688 - Legal Reimbursements - Other	0.00	3,712.50	3,712.50	0.00%	170,361.72	203,712.50	33,350.78	19.58%
6689 - Police Services Reimbursements	10,517.00	-8,624.32	-19,141.32	-182.00%	85,680.33	76,813.34	-8,866.99	-10.35%
6691 - Recreation Classes	8,420.30	911.68	-7,508.62	-89.17%	107,123.81	120,245.01	13,121.20	12.25%
6692 - Planning Reimbursements	2,475.00	800.00	-1,675.00	-67.68%	35,822.39	38,053.46	2,231.07	6.23%
6693 - Activities & Trips	0.00	0.00	0.00	0.00%	2,835.00	25,019.97	22,184.97	782.54%
6694 - Staff Time Reimbursements	4,016.30	2,214.00	-1,802.30	-44.87%	66,001.23	9,599.16	-56,402.07	-85.46%
6697 - Photocopies	119.10	290.00	170.90	143.49%	563.80	1,238.82	675.02	119.73%
6699 - Other P/b/e	2,189.42	1,719.30	-470.12	-21.47%	21,530.29	19,889.67	-1,640.62	-7.62%
RevenueType 60 - Charges For Services Total:	307,719.84	118,729.29	-188,990.55	-61.42%	1,877,659.00	1,682,808.21	-194,850.79	-10.38%
RevenueType: 70 - Other								
6701 - Planning Appeal Fee	0.00	0.00	0.00	0.00%	0.00	750.00	750.00	0.00%
6703 - Miscellaneous Revenues	5,000.00	8,037.00	3,037.00	60.74%	62,816.88	44,860.90	-17,955.98	-28.58%
6704 - Gain/Loss on Asset Sale	-3,234.94	0.00	3,234.94	100.00%	-3,234.94	0.00	3,234.94	100.00%

FYTD Revenues, March 2020 vs 2019

For the Period Ending 03/31/2020

RevenueObjec...	2018-2019		2019-2020		March Variance		YTD Variance	
	March Activity	March Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
6707 - User Fee Income Solid Waste	0.00	0.00	0.00	0.00%	29,739.98	30,297.47	557.49	1.87%
RevenueType 70 - Other Total:	1,765.06	8,037.00	6,271.94	355.34%	89,321.92	75,908.37	-13,413.55	-15.02%
RevenueType: 90 - Transfers								
6906 - Tsfs In - Fr CFD Maint Fund	0.00	8,642.00	8,642.00	0.00%	0.00	8,642.00	8,642.00	0.00%
RevenueType 90 - Transfers Total:	0.00	8,642.00	8,642.00	0.00%	0.00	8,642.00	8,642.00	0.00%
Fund 01 Total:	2,815,810.04	1,735,577.62	-1,080,232.42	-38.36%	26,655,802.33	26,555,046.38	-100,755.95	-0.38%
Total Surplus (Deficit):	2,815,810.04	1,735,577.62	-1,080,232.42	-38.36%	26,655,802.33	26,555,046.38	-100,755.95	-0.38%

Fund Summary

Fund	2018-2019	2019-2020	March Variance	Variance %	2018-2019	2019-2020	YTD Variance	Variance %
	March Activity	March Activity	Favorable / (Unfavorable)		YTD Activity	YTD Activity	Favorable / (Unfavorable)	
01 - GENERAL	2,815,810.04	1,735,577.62	-1,080,232.42	-38.36%	26,655,802.33	26,555,046.38	-100,755.95	-0.38%
Total Surplus (Deficit):	2,815,810.04	1,735,577.62	-1,080,232.42	-38.36%	26,655,802.33	26,555,046.38	-100,755.95	-0.38%



City of Dana Point, CA

FYTD Expenditures, March 2020 vs 2019

Group Summary

For the Period Ending 03/31/2020

ExpenseObjec...	2018-2019 March Activity	2019-2020 March Activity	March Variance Favorable / (Unfavorable)	Variance %	2018-2019 YTD Activity	2019-2020 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 01 - GENERAL								
ExpenseType: 10 - Personnel								
1010 - Salaries	453,225.77	464,750.36	-11,524.59	-2.54%	4,556,222.90	4,619,618.23	-63,395.33	-1.39%
1030 - Hourly	10,676.11	16,187.80	-5,511.69	-51.63%	129,302.32	170,662.40	-41,360.08	-31.99%
1050 - Overtime	7,659.52	6,740.15	919.37	12.00%	53,698.23	58,601.86	-4,903.63	-9.13%
1070 - Stipends	692.30	692.30	0.00	0.00%	6,923.00	6,923.00	0.00	0.00%
1100 - Benefits	86,303.35	63,359.82	22,943.53	26.58%	705,447.13	657,447.47	47,999.66	6.80%
1120 - Retirement Benefits	42,489.67	44,452.81	-1,963.14	-4.62%	669,059.50	748,919.68	-79,860.18	-11.94%
1140 - Medi-tax 1.45%	7,239.62	7,424.46	-184.84	-2.55%	72,434.95	73,926.88	-1,491.93	-2.06%
1200 - Outside Assistance	3,018.83	2,687.50	331.33	10.98%	68,163.20	77,778.37	-9,615.17	-14.11%
1990 - Personnel Allocation	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%
ExpenseType 10 - Personnel Total:	611,305.17	606,295.20	5,009.97	0.82%	6,261,251.23	6,413,877.89	-152,626.66	-2.44%
ExpenseType: 20 - Materials & Services								
2010 - Communications	11,850.78	11,427.20	423.58	3.57%	88,276.91	106,643.83	-18,366.92	-20.81%
2030 - Equipment Maintenance	30,966.11	32,048.52	-1,082.41	-3.50%	357,699.95	349,549.95	8,150.00	2.28%
2040 - Copier Usage	0.00	0.00	0.00	0.00%	7,114.78	10,039.09	-2,924.31	-41.10%
2050 - Vehicle Maintenance	9,436.42	4,775.37	4,661.05	49.39%	68,267.91	58,005.15	10,262.76	15.03%
2070 - Office Supplies	5,609.50	3,422.98	2,186.52	38.98%	50,868.02	44,741.69	6,126.33	12.04%
2090 - Memberships & Dues	2,934.00	185.00	2,749.00	93.69%	56,501.96	57,088.83	-586.87	-1.04%
2110 - Operating Supplies	21,295.85	49,649.68	-28,353.83	-133.14%	291,011.02	333,041.83	-42,030.81	-14.44%
2130 - Books & Subscriptions	475.65	247.40	228.25	47.99%	13,993.85	27,753.39	-13,759.54	-98.33%
2150 - Training	2,762.41	58.30	2,704.11	97.89%	29,992.59	11,894.29	18,098.30	60.34%
2170 - Postage	2,262.75	79.84	2,182.91	96.47%	25,935.00	6,870.39	19,064.61	73.51%
2190 - Facil & Equip Lease/Rent	5,471.26	26,827.03	-21,355.77	-390.33%	48,208.36	73,047.64	-24,839.28	-51.52%
2210 - Utilities	71,997.40	73,342.39	-1,344.99	-1.87%	834,904.74	817,785.82	17,118.92	2.05%
2230 - Professional Services	115,615.45	216,737.61	-101,122.16	-87.46%	1,644,629.41	1,818,036.31	-173,406.90	-10.54%
2240 - Reimbursable Costs	25,703.87	74,338.10	-48,634.23	-189.21%	416,213.76	643,833.91	-227,620.15	-54.69%
2250 - Advertising	2,102.76	5,303.70	-3,200.94	-152.23%	25,041.85	22,979.29	2,062.56	8.24%
2270 - Travel, Conf. & Meetings	3,592.35	3,338.22	254.13	7.07%	55,882.62	54,257.03	1,625.59	2.91%
2290 - Auto Allowance	5,032.17	5,015.54	16.63	0.33%	42,673.00	47,437.39	-4,764.39	-11.16%
2310 - City Attorney	306,717.30	194,702.02	112,015.28	36.52%	1,002,732.76	1,400,166.60	-397,433.84	-39.64%
2320 - City Attorney Allocation	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%
2330 - Police Services	1,064,744.67	1,118,742.68	-53,998.01	-5.07%	9,544,887.58	9,747,652.92	-202,765.34	-2.12%
2340 - Parking Lot Leases	1,200.00	3,958.53	-2,758.53	-229.88%	26,369.92	33,736.77	-7,366.85	-27.94%
2350 - Street Maintenance	196,646.85	151,856.74	44,790.11	22.78%	751,991.73	769,128.98	-17,137.25	-2.28%
2410 - Community Activities	88,327.78	31,736.78	56,591.00	64.07%	468,627.57	509,434.55	-40,806.98	-8.71%

ExpenseObjec...	March Variance				YTD Variance			
	2018-2019 March Activity	2019-2020 March Activity	Favorable / (Unfavorable)	Variance %	2018-2019 YTD Activity	2019-2020 YTD Activity	Favorable / (Unfavorable)	Variance %
2430 - Recreation Programs	3,622.76	8,914.88	-5,292.12	-146.08%	70,571.61	96,127.87	-25,556.26	-36.21%
2450 - Landscape Maintenance	6,212.30	96,161.19	-89,948.89	-1,447.92%	433,463.00	508,081.70	-74,618.70	-17.21%
2470 - Tree Maintenance	0.00	2,850.00	-2,850.00	0.00%	306,599.00	390,058.76	-83,459.76	-27.22%
2490 - Street Sweeping	37,570.20	18,300.00	19,270.20	51.29%	149,152.95	159,964.65	-10,811.70	-7.25%
2510 - Storm Drains	36,449.68	62,203.27	-25,753.59	-70.66%	316,559.89	768,610.62	-452,050.73	-142.80%
2530 - Safety Lighting	12,646.31	15,040.04	-2,393.73	-18.93%	95,491.25	79,291.86	16,199.39	16.96%
2550 - Park Maintenance	38,393.96	173,294.85	-134,900.89	-351.36%	787,201.24	855,493.15	-68,291.91	-8.68%
2590 - Data Technology	12,724.65	3,333.85	9,390.80	73.80%	91,372.00	96,862.95	-5,490.95	-6.01%
2600 - Marketing	622.00	12,374.86	-11,752.86	-1,889.53%	12,288.11	39,169.44	-26,881.33	-218.76%
ExpenseType 20 - Materials & Services Total:	2,122,987.19	2,400,266.57	-277,279.38	-13.06%	18,114,524.34	19,936,786.65	-1,822,262.31	-10.06%
ExpenseType: 30 - Capital Outlay								
3010 - Furniture & Equipment	0.00	21,008.88	-21,008.88	0.00%	0.00	21,008.88	-21,008.88	0.00%
3050 - Park Structures & Improvemnts	0.00	0.00	0.00	0.00%	21,541.37	0.00	21,541.37	100.00%
ExpenseType 30 - Capital Outlay Total:	0.00	21,008.88	-21,008.88	0.00%	21,541.37	21,008.88	532.49	2.47%
ExpenseType: 40 - Insurance								
4010 - Liability Insur Premiums	-292.00	-81.00	-211.00	-72.26%	356,214.26	381,533.01	-25,318.75	-7.11%
4030 - Property Insurance Premiums	0.00	0.00	0.00	0.00%	98,363.00	96,860.00	1,503.00	1.53%
4050 - Employee Bond Premiums	0.00	0.00	0.00	0.00%	1,060.00	1,100.00	-40.00	-3.77%
4110 - Workers' Compensation	0.00	0.00	0.00	0.00%	114,408.00	125,298.00	-10,890.00	-9.52%
4130 - Consulting/witness Fees	0.00	0.00	0.00	0.00%	-10,256.17	13,072.50	-23,328.67	-227.46%
ExpenseType 40 - Insurance Total:	-292.00	-81.00	-211.00	-72.26%	559,789.09	617,863.51	-58,074.42	-10.37%
ExpenseType: 90 - Operating Transfers Out								
9050 - Tsfs Out - To Cap Impv Fund	0.00	0.00	0.00	0.00%	727,138.67	1,536,959.00	-809,820.33	-111.37%
ExpenseType 90 - Operating Transfers Out Total:	0.00	0.00	0.00	0.00%	727,138.67	1,536,959.00	-809,820.33	-111.37%
Fund 01 Total:	2,734,000.36	3,027,489.65	-293,489.29	-10.73%	25,684,244.70	28,526,495.93	-2,842,251.23	-11.07%
Total Surplus (Deficit):	-2,734,000.36	-3,027,489.65	-293,489.29	-10.73%	-25,684,244.70	-28,526,495.93	-2,842,251.23	-11.07%

Fund Summary

Fund	2018-2019	2019-2020	March Variance	Variance %	2018-2019	2019-2020	YTD Variance	Variance %
	March Activity	March Activity	Favorable / (Unfavorable)		YTD Activity	YTD Activity	Favorable / (Unfavorable)	
01 - GENERAL	-2,734,000.36	-3,027,489.65	-293,489.29	-10.73%	-25,684,244.70	-28,526,495.93	-2,842,251.23	-11.07%
Total Surplus (Deficit):	-2,734,000.36	-3,027,489.65	-293,489.29	-10.73%	-25,684,244.70	-28,526,495.93	-2,842,251.23	-11.07%