



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

**FY21
Q3**

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

FY21 General Fund revenues, budgeted at \$35.2 million, were down \$3.0 million compared to the same nine-month period last year; mainly due to a decline in hotel Transient Occupancy Tax collections (-\$4.2 million) and in Sales & Use Tax (-\$519,000) which were offset by increases in Intergovernmental Cost Reimbursements (+\$783,000) and Property Taxes (+\$322,000).

General Fund expenditures through March 2021 were \$3.2 million lower than the same period last fiscal year. The majority of this variance is due to transfers to the Capital Projects Fund (\$1.5 million) in FY20, coupled with notable current year decreases in City Attorney (-\$485,000), storm drains (-\$466,000) and street maintenance (-\$329,000).

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 FY21 ending fund balance and includes adjustments to the budget approved by the City Council since it was adopted in June 2020.

Budgeted Fund Balance (in millions)	Amended Budget
Fund Balance, 7/1/20*	\$ 17.9
Budgeted Revenues	35.2
Budgeted Expenditures	(36.3)
Budgeted Operating Transfers In	0.0
Budgeted Operating Transfers Out	(2.5)
Budgeted Fund Balance, 6/30/21*	\$ 14.3

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

The Budgeted Fund Balance at June 30, 2021 is further categorized into specific reserve accounts

per City Council Policy. Art in Public Places (AIPP) is restricted for public art per the City’s Municipal Code. The Economic Stability and Extreme Event accounts are set by Council Policy, the Special Purpose Reserve by Council designation, the Investment Mark to Market per accounting guidelines, and the remaining balance is shown as unassigned.

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

Reserve Designation (in millions)	Amended Budget
Art in Public Places	\$ 0.2
Economic Stability	2.3
Extreme Event	3.6
Special Purpose*	4.8
Investment mark-to-mkt.	0.5
Unassigned	2.9
Total Reserves Projected @ 6/30/21	\$ 14.3

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

REVENUES:

The FY21 General Fund revenue budget is \$35.2 million. Through the third quarter of FY21, total General Fund revenue and transfers in were \$23.6 million, which is \$3.0 million, or 11.1% less than the same period last fiscal year.

The City’s seven largest revenue sources account for almost 90% of the FY21 General Fund budget. Those revenues, in order of magnitude, are Transient Occupancy Tax, Property Tax, Sales Tax, In-Lieu Property Tax, Charges for Services, Licenses & Permits Fees, and Franchise Fees.

Transient Occupancy Tax (TOT) – At \$5.0 million collected through March 31, 2021, TOT receipts were \$4.2 million, or 45%, lower than the same period last year. This is attributed to cancellations by hotel guests and groups due to the Governor



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

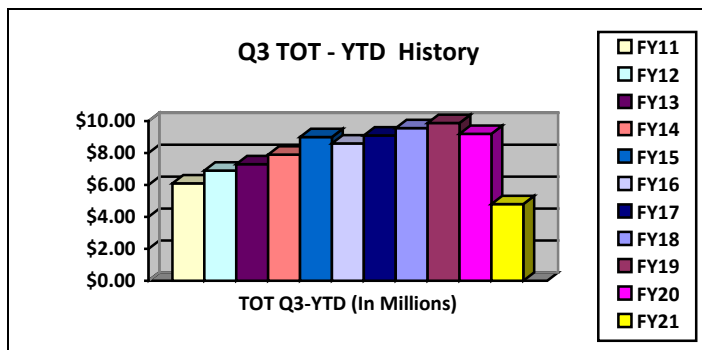
**FY21
Q3**

Newsom-imposed COVID-19 restrictions, following Newsom’s initial Stay-at-Home Order. Beginning April 15th, loosening of the imposed restrictions is expected to occur with new re-opening rules. These re-opening rules will allow for larger groups, events, and receptions with mitigations for both indoor and outdoor activities. The number of allowed attendees will vary depending on Governor health orders and whether guests are tested or can provide proof of vaccination. However, given the uncertainty and lack of specific guidelines for the hotel industry, projections remain conservative for the duration of the fiscal year.

59% of the \$5.2 million amended budget.

Dana Point’s five largest Sales Tax producing industry groups make up roughly 86% of this revenue source, and in current order of magnitude are: Hotels & Restaurants, State & County Use Tax Pools, Food & Drug, General Consumer Goods, and Fuel & Service Stations. The Hotels & Restaurants category alone generally accounts for roughly 35% of annual Sales & Use Tax revenue.

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



Property Tax – The City’s second largest revenue, budgeted at \$9.6 million for FY21, comes from Property Taxes. Year to date revenue was \$6.2 million, which was \$322,000, or 5.5% more than last fiscal year. This revenue appears to be tracking slightly behind budget. Property Taxes are not received evenly throughout the year, with roughly 50% received in Q2, and 40% in Q4.

In-Lieu Property Taxes – Currently the City’s fourth largest revenue, FY21’s In-Lieu Property Taxes are budgeted at \$4.7 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 \$2.3 million fiscal year-to-date, which is \$96,000, or 4.3% 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 \$4.7 million budget, and are anticipated to finish on budget.

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).

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

The FY21 Sales and Use Tax revenue budget is \$5.2 million. The City has year-to-date collections of \$3.1 million, which is \$519,000 or 14.6% lower than the same period last fiscal year. At three quarters of the way through the fiscal year, sales tax revenue was



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

**FY21
Q3**

amounts are set by Council resolution and may not exceed the cost of the service.

The FY21 Charges for Services budget is \$1.9 million, placing them as the fifth largest revenue. At three quarters of the way through the fiscal year, the City has collected \$1.6 million, which is 87% of the budget. Compared to last fiscal year, Charges for Services revenue has decreased by \$56,000, or 3.3%.

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 FY21 amended budget is \$1.8 million, of which \$1.6 million, or 87% has been collected to date. This is approximately \$197,000 or 14.3% higher than last fiscal year. The volatility associated with building activity warrants much restraint in making projections beyond what is currently budgeted.

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 is budgeted at \$1.4 million, with one-fourth of Franchise Fees received in Q2 and again in Q3, and about one-half in Q4. The City has received \$635,000 through Q3, which is \$16,000 or 3.0% higher than the previous fiscal year.

Intergovernmental Cost Reimbursements – These revenues increased \$783,000 compared to the previous fiscal year due to coronavirus relief funds received from the County (\$301k) and State (\$409k). These payments were used to reimburse the City for expenditures incurred in response to the COVID-19 public health emergency.

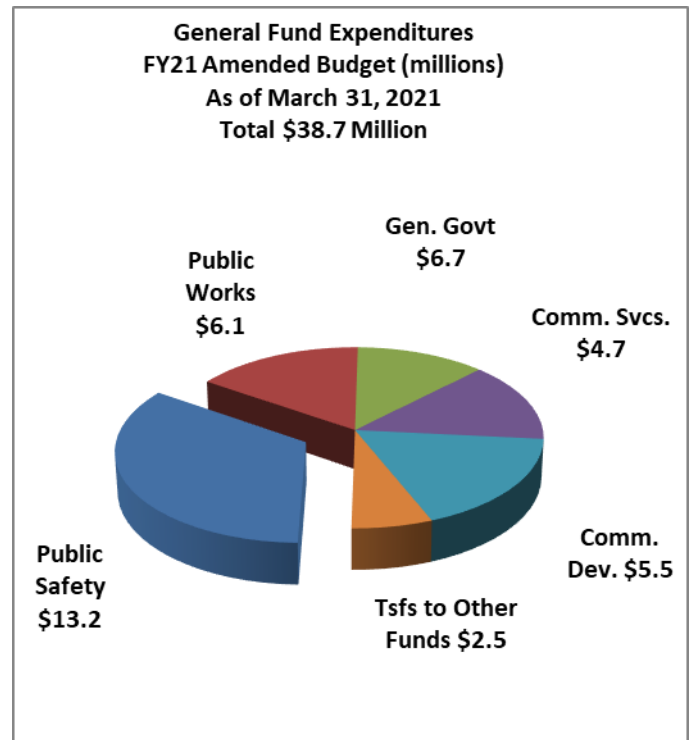
EXPENDITURES

The City's amended FY21 General Fund budget is \$38.7 million, inclusive of \$2.5 million in transfers to other funds. Excluding transfers, the operating budget of \$36.3 million. The total FY21 budget is committed to:

Expenditures (in millions)	FY21 Amended Budget	% of Total
Public Safety	\$ 13.2	34%
Public Works	6.1	16
Community Svcs. & Parks	4.7	12
Community Development	5.5	14
General Government*	6.7	17
Transfers to Other Funds**	2.5	6
Total Budget	\$ 38.7	100%

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

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





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

**FY21
Q3**

Through Q3, and excluding transfers out to other funds, General Fund operating expenditures totaled \$25.2 million, which is \$1.8 million less than the previous fiscal year.

Expenditures with notable variances from the prior year include:

City Attorney – The FY21 amended legal budget is \$1.3 million, with \$915,000 incurred through March 2021; this is a decrease of \$485,000 over the same period last year. This decrease was mainly due to reduced activity associated with the prosecution of specific code enforcement matters.

Storm Drains – At \$303,000 to date, storm drain expenditures were down \$466,000 compared to the same period last year. The majority of the decrease is attributed to a one-time emergency repair of a Capistrano Beach storm outlet that was compromised by high surf in the prior fiscal year.

Street Maintenance – At \$440,000 spent fiscal year to date, these expenditures were down \$329,000 when compared to FY20. This is primarily due to the temporary elimination of a County position to create budget savings amidst the pandemic.

Capital Improvement Fund disbursements through Q3 totaled \$1.5 million, a decrease of \$542,000 from the previous fiscal year. A total of \$8.4 million is budgeted for capital projects, the majority of which relates to Residential Resurfacing (\$4.6 million) and the Residential Roadway Slurry Program (\$2.0 million). See a listing of projects, along with their budgets, actual expenditures, and encumbered (contracted) balances in Attachment A5 of this report.

Cash & Investments

Investment Portfolio	
At March 31, 2020	
Account	Amount
Cash*	\$ 1,574,744
Petty Cash	5,200
LAIF	30,758,764
T-Notes	12,000,000
Total	\$ 44,338,708

**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 \$30.8 million. The T-Note portfolio balance was \$12 million at March 31, 2021 and consists of one \$3.0 million, two \$3.2 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 3/31/21
2. General Fund Expenditures – Budget vs. Actual for Period Ending 3/31/21
3. 3/31/21 Balance Sheets All Funds
4. CIP Projects – Budget vs. Actual for Period Ending 3/31/21
5. CIP Projects – Narrative Summary of Project Status
6. General Fund Expenditures by Function for Period Ending 3/31/21
7. FYTD Revenues, March 2021 vs 2020
8. FYTD Expenditures, March 2021 vs 2020



City of Dana Point, CA

General Fund Revenues - Budget vs. Actual Group Summary

For Fiscal: 2020-2021 Period Ending: 03/31/2021

RevenueObject	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
Fund: 01 - GENERAL						
RevenueType: 10 - Taxes & Franchises						
6101 - Sec & Unsec Property Taxes	9,410,000.00	9,600,000.00	706,160.77	6,219,923.68	6,219,923.68	3,380,076.32
6103 - Property Transfer Tax	475,000.00	850,000.00	152,260.94	851,589.46	851,589.46	-1,589.46
6105 - Franchise Fees	1,350,000.00	1,350,000.00	0.00	634,561.43	634,561.43	715,438.57
6107 - Homeowners Property Tax Relie	50,000.00	50,000.00	0.00	22,045.64	22,045.64	27,954.36
6109 - Transient Occupancy Tax	12,800,000.00	7,000,000.00	559,129.37	5,037,309.15	5,037,309.15	1,962,690.85
6110 - Short Term Rental TOT	800,000.00	550,000.00	24,926.56	408,790.97	408,790.97	141,209.03
6111 - Sales & Use Tax	6,090,000.00	5,182,000.00	407,237.67	3,050,014.83	3,050,014.83	2,131,985.17
6113 - In-lieu Property Taxes	4,564,000.00	4,657,000.00	0.00	2,328,715.00	2,328,715.00	2,328,285.00
RevenueType: 10 - Taxes & Franchises Total:	35,539,000.00	29,239,000.00	1,849,715.31	18,552,950.16	18,552,950.16	10,686,049.84
RevenueType: 20 - Licenses & Permits						
6201 - Site Development Permit	41,000.00	80,000.00	11,324.00	78,302.00	78,302.00	1,698.00
6203 - Coastal Development Permit	30,000.00	95,000.00	14,648.00	94,492.00	94,492.00	508.00
6205 - Conditional Use Permit	8,200.00	20,000.00	0.00	13,398.00	13,398.00	6,602.00
6207 - Other Planning Permits	15,250.00	13,000.00	1,244.00	9,871.00	9,871.00	3,129.00
6209 - Building Permits	800,000.00	1,000,000.00	101,262.46	895,648.97	895,648.97	104,351.03
6211 - Plumbing Permits	27,250.00	115,000.00	7,359.00	89,565.20	89,565.20	25,434.80
6215 - Electrical Permits	51,500.00	105,000.00	9,622.30	92,588.90	92,588.90	12,411.10
6217 - Mechanical Permits	21,500.00	25,000.00	1,521.00	21,428.20	21,428.20	3,571.80
6218 - Short Term Rental Permits	20,000.00	20,000.00	1,650.00	10,200.00	10,200.00	9,800.00
6219 - Other Building Permits	500.00	1,000.00	0.00	739.01	739.01	260.99
6221 - Transportation Permits	1,600.00	500.00	0.00	0.00	0.00	500.00
6223 - Encroachment Permits	35,000.00	40,000.00	4,304.00	32,017.75	32,017.75	7,982.25
6225 - Grading Permit Plan Check	247,500.00	225,000.00	10,233.63	181,178.47	181,178.47	43,821.53
6226 - Licenses & Permits	12,000.00	2,000.00	0.00	815.32	815.32	1,184.68
6227 - Other Engineering Permits	7,000.00	60,000.00	5,918.40	54,550.00	54,550.00	5,450.00
RevenueType: 20 - Licenses & Permits Total:	1,318,300.00	1,801,500.00	169,086.79	1,574,794.82	1,574,794.82	226,705.18
RevenueType: 30 - Fines & Forfeitures						
6301 - Vehicle Code Fines	225,000.00	275,000.00	36,426.58	224,734.61	224,734.61	50,265.39
6303 - Penalties, Int. & Restitution	120,000.00	185,000.00	41,508.40	219,014.81	219,014.81	-34,014.81
RevenueType: 30 - Fines & Forfeitures Total:	345,000.00	460,000.00	77,934.98	443,749.42	443,749.42	16,250.58
RevenueType: 40 - Use Of Money & Property						
6401 - Rental Of Property	60,000.00	36,000.00	4,076.27	38,118.72	38,118.72	-2,118.72
6403 - Investment Income	350,000.00	350,000.00	0.00	178,266.58	178,266.58	171,733.42
6405 - City Plaza Rental Revenue	22,800.00	22,800.00	0.00	17,100.00	17,100.00	5,700.00
RevenueType: 40 - Use Of Money & Property Total:	432,800.00	408,800.00	4,076.27	233,485.30	233,485.30	175,314.70
RevenueType: 50 - Intergovernmental						
6505 - Motor Vehicle In-lieu	15,000.00	25,000.00	24,460.92	24,460.92	24,460.92	539.08
6513 - Local Coastal Program Grant	0.00	0.00	22,180.00	22,180.00	22,180.00	-22,180.00
6514 - Waste Disposal Agreement Allocation	54,000.00	95,000.00	0.00	0.00	0.00	95,000.00
6515 - Nuclear Power Program	195,000.00	217,900.00	0.00	217,924.00	217,924.00	-24.00
6521 - Intergovernmental Cost Reimb	65,000.00	811,000.00	710,380.29	797,346.29	797,346.29	13,653.71
6523 - State Grants	0.00	150,000.00	0.00	57,067.00	57,067.00	92,933.00
RevenueType: 50 - Intergovernmental Total:	329,000.00	1,298,900.00	757,021.21	1,118,978.21	1,118,978.21	179,921.79
RevenueType: 60 - Charges For Services						
6607 - Planning Comm. Determin.	1,000.00	500.00	0.00	0.00	0.00	500.00
6609 - Variance Minor Amendment	2,500.00	13,000.00	9,504.00	16,122.00	16,122.00	-3,122.00
6611 - Tentative Tract Map	0.00	1,000.00	9,595.00	9,595.00	9,595.00	-8,595.00
6613 - Tentative Parcel Map	0.00	15,000.00	6,041.00	16,696.00	16,696.00	-1,696.00
6621 - Concept Approval	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00
6623 - Planning Plan Check Fee	85,000.00	125,000.00	10,826.75	108,787.07	108,787.07	16,212.93

General Fund Revenues - Budget vs. Actual

For Fiscal: 2020-2021 Period Ending: 03/31/2021

RevenueObject	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
6625 - Site Inspection Fee	1,500.00	1,000.00	0.00	0.00	0.00	1,000.00
6627 - Other Planning Fees	9,000.00	20,000.00	0.00	12,044.98	12,044.98	7,955.02
6631 - Building Plan Check Fee	500,000.00	575,000.00	37,778.62	456,161.21	456,161.21	118,838.79
6633 - Permit Issuance Fee	70,000.00	50,000.00	4,100.00	40,980.00	40,980.00	9,020.00
6635 - Other Building Fees	0.00	0.00	0.00	42.00	42.00	-42.00
6639 - Addressing Fee	2,000.00	7,000.00	438.00	7,763.00	7,763.00	-763.00
6641 - Grading Inspection	75,000.00	375,000.00	16,635.91	318,782.17	318,782.17	56,217.83
6655 - Other Engineering Fees	75,000.00	125,000.00	13,108.20	97,889.17	97,889.17	27,110.83
6659 - Solid Waste Exemption Fee	2,000.00	2,500.00	203.00	2,299.00	2,299.00	201.00
6682 - Lantern District Impact Fees	250,000.00	0.00	0.00	0.00	0.00	0.00
6683 - Art In Public Places Fees	0.00	23,000.00	31,838.84	54,569.16	54,569.16	-31,569.16
6685 - Reimbursed Expenses	140,000.00	80,000.00	881.67	63,804.13	63,804.13	16,195.87
6687 - Legal Reimbursements - Development	10,000.00	10,000.00	18,767.50	30,664.00	30,664.00	-20,664.00
6688 - Legal Reimbursements - Other	25,000.00	30,000.00	0.00	16,784.28	16,784.28	13,215.72
6689 - Police Services Reimbursements	137,812.00	5,000.00	0.00	0.00	0.00	5,000.00
6691 - Recreation Classes	170,000.00	25,000.00	14,302.39	30,253.02	30,253.02	-5,253.02
6692 - Planning Reimbursements	30,000.00	338,824.00	68,499.62	309,258.19	309,258.19	29,565.81
6693 - Activities & Trips	15,000.00	0.00	279.11	-636.60	-636.60	636.60
6694 - Staff Time Reimbursements	50,000.00	25,000.00	452.50	14,254.50	14,254.50	10,745.50
6697 - Photocopies	1,000.00	0.00	0.00	0.00	0.00	0.00
6699 - Other P/b/e	28,750.00	24,000.00	2,965.00	21,909.51	21,909.51	2,090.49
RevenueType: 60 - Charges For Services Total:	1,681,562.00	1,871,824.00	246,217.11	1,628,021.79	1,628,021.79	243,802.21
RevenueType: 70 - Other						
6701 - Planning Appeal Fee	1,000.00	0.00	0.00	0.00	0.00	0.00
6703 - Miscellaneous Revenues	60,000.00	15,000.00	154.86	13,027.44	13,027.44	1,972.56
6704 - Gain/Loss on Asset Sale	2,000.00	0.00	0.00	0.00	0.00	0.00
6707 - User Fee Income Solid Waste	55,000.00	55,000.00	0.00	32,603.99	32,603.99	22,396.01
RevenueType: 70 - Other Total:	118,000.00	70,000.00	154.86	45,631.43	45,631.43	24,368.57
RevenueType: 90 - Transfers						
6903 - Tsfs In - Fr Gas Tax Fund	589,857.00	0.00	0.00	0.00	0.00	0.00
RevenueType: 90 - Transfers Total:	589,857.00	0.00	0.00	0.00	0.00	0.00
Fund: 01 - GENERAL Total:	40,353,519.00	35,150,024.00	3,104,206.53	23,597,611.13	23,597,611.13	11,552,412.87
Total Surplus (Deficit):	40,353,519.00	35,150,024.00	3,104,206.53	23,597,611.13	23,597,611.13	

Fund Summary

Fund	Original	Current	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget
	Total Budget	Total Budget				Remaining
01 - GENERAL	40,353,519.00	35,150,024.00	3,104,206.53	23,597,611.13	23,597,611.13	11,552,412.87
Total Surplus (Deficit):	40,353,519.00	35,150,024.00	3,104,206.53	23,597,611.13	23,597,611.13	



City of Dana Point, CA

General Fund Expenditures - Budget vs. Actual Group Summary

For Fiscal: 2020-2021 Period Ending: 03/31/2021

ExpenseObject	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
Fund: 01 - GENERAL						
ExpenseType: 10 - Personnel						
1010 - Salaries	6,522,334.00	6,361,372.00	441,477.30	4,447,874.14	4,447,874.14	1,913,497.86
1030 - Hourly	238,624.00	227,634.00	18,351.47	172,516.48	172,516.48	55,117.52
1050 - Overtime	85,000.00	92,000.00	17,578.25	71,649.74	71,649.74	20,350.26
1070 - Stipends	9,000.00	9,000.00	623.07	6,853.77	6,853.77	2,146.23
1100 - Benefits	1,017,516.00	1,017,516.00	74,190.68	660,380.16	660,380.16	357,135.84
1120 - Retirement Benefits	1,010,547.00	1,035,031.00	46,209.69	837,233.20	837,233.20	197,797.80
1140 - Medi-tax 1.45%	99,397.00	97,478.00	6,953.81	66,824.29	66,824.29	30,653.71
1199 - Organizational Review Savings	0.00	-525,000.00	0.00	0.00	0.00	-525,000.00
1200 - Outside Assistance	0.00	16,090.00	3,030.00	11,334.94	11,334.94	4,755.06
ExpenseType: 10 - Personnel Total:	8,982,418.00	8,331,121.00	608,414.27	6,274,666.72	6,274,666.72	2,056,454.28
ExpenseType: 20 - Materials & Services						
2010 - Communications	126,310.00	132,660.00	11,566.06	87,762.51	118,608.35	14,051.65
2030 - Equipment Maintenance	469,300.00	498,800.00	25,844.46	291,815.46	403,491.50	95,308.50
2040 - Copier Usage	17,400.00	15,400.00	31.25	4,687.71	4,687.71	10,712.29
2050 - Vehicle Maintenance	94,500.00	94,500.00	6,208.96	52,059.51	74,378.04	20,121.96
2070 - Office Supplies	100,350.00	92,950.00	2,634.25	25,654.53	43,963.94	48,986.06
2090 - Memberships & Dues	67,975.00	65,175.00	1,535.00	51,284.23	51,284.23	13,890.77
2110 - Operating Supplies	503,700.00	510,700.00	37,662.41	317,297.51	407,648.73	103,051.27
2130 - Books & Subscriptions	28,150.00	27,750.00	1,520.64	21,260.86	21,260.86	6,489.14
2150 - Training	65,550.00	45,650.00	174.89	13,288.00	13,288.00	32,362.00
2170 - Postage	19,000.00	19,000.00	114.06	3,986.93	15,500.00	3,500.00
2190 - Facil & Equip Lease/Rent	141,800.00	115,800.00	11,350.35	59,960.06	104,300.00	11,500.00
2210 - Utilities	1,290,800.00	1,286,300.00	74,710.78	832,002.56	1,201,025.60	85,274.40
2230 - Professional Services	2,437,900.00	3,465,619.00	329,253.66	2,009,780.03	3,011,900.14	453,718.86
2240 - Reimbursable Costs	185,000.00	755,354.00	56,842.38	369,817.63	491,333.00	264,021.00
2250 - Advertising	41,550.00	32,200.00	2,050.00	21,998.72	32,528.83	-328.83
2270 - Travel, Conf. & Meetings	113,000.00	104,700.00	466.09	13,983.42	13,983.42	90,716.58
2290 - Auto Allowance	62,900.00	62,050.00	4,721.74	43,592.99	43,592.99	18,457.01
2310 - City Attorney	949,000.00	1,309,000.00	0.00	815,348.46	815,348.46	493,651.54
2320 - City Attorney Allocation	0.00	0.00	0.00	0.00	0.00	0.00
2330 - Police Services	14,045,021.00	12,918,709.00	1,061,363.88	9,939,243.70	13,317,179.16	-398,470.16
2340 - Parking Lot Leases	45,000.00	50,000.00	3,719.23	34,872.49	45,520.42	4,479.58
2350 - Street Maintenance	1,451,000.00	1,158,000.00	59,918.77	439,747.90	1,149,950.21	8,049.79
2410 - Community Activities	575,050.00	507,550.00	13,702.31	342,348.83	342,394.86	165,155.14
2430 - Recreation Programs	127,000.00	77,500.00	6,830.26	71,346.36	76,346.36	1,153.64
2450 - Landscape Maintenance	695,000.00	575,000.00	39,024.35	358,783.18	541,027.50	33,972.50
2470 - Tree Maintenance	670,000.00	590,000.00	86,883.00	428,108.00	589,804.00	196.00
2490 - Street Sweeping	267,000.00	231,500.00	18,800.00	148,390.00	220,100.00	11,400.00
2510 - Storm Drains	854,500.00	839,500.00	1,782.19	302,851.91	787,515.96	51,984.04
2530 - Safety Lighting	225,200.00	233,200.00	37,003.74	141,307.39	238,688.36	-5,488.36
2550 - Park Maintenance	1,085,000.00	905,000.00	69,919.14	641,003.88	888,868.27	16,131.73
2590 - Data Technology	230,175.00	259,685.00	12,812.36	159,371.46	204,853.96	54,831.04
2600 - Marketing	113,850.00	82,850.00	14,519.83	39,069.74	39,069.74	43,780.26
2999 - Operations Contingency	250,000.00	105,000.00	0.00	86,740.00	86,740.00	18,260.00
ExpenseType: 20 - Materials & Services Total:	27,347,981.00	27,167,102.00	1,992,966.04	18,168,765.96	25,396,182.60	1,770,919.40
ExpenseType: 40 - Insurance						
4010 - Liability Insur Premiums	467,500.00	484,243.00	-1,020.00	479,584.24	479,584.24	4,658.76
4030 - Property Insurance Premiums	100,000.00	122,684.00	0.00	127,026.00	127,026.00	-4,342.00
4050 - Employee Bond Premiums	1,200.00	1,200.00	0.00	1,155.00	1,155.00	45.00
4110 - Workers' Compensation	120,000.00	144,410.00	0.00	144,410.00	144,410.00	0.00

General Fund Expenditures - Budget vs. Actual

For Fiscal: 2020-2021 Period Ending: 03/31/2021

ExpenseObject	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
4210 - Unemployment Benefits	1,500.00	1,500.00	0.00	0.00	0.00	1,500.00
ExpenseType: 40 - Insurance Total:	690,200.00	754,037.00	-1,020.00	752,175.24	752,175.24	1,861.76
ExpenseType: 90 - Operating Transfers Out						
9010 - Tsfs Out - To Facil Imp Fund	100,000.00	0.00	0.00	0.00	0.00	0.00
9031 - Tsfs Out - To CFD Maint Fund	36,000.00	0.00	0.00	0.00	0.00	0.00
9050 - Tsfs Out - To Cap Impv Fund	3,082,552.00	2,492,695.00	0.00	0.00	0.00	2,492,695.00
ExpenseType: 90 - Operating Transfers Out Total:	3,218,552.00	2,492,695.00	0.00	0.00	0.00	2,492,695.00
Fund: 01 - GENERAL Total:	40,239,151.00	38,744,955.00	2,600,360.31	25,195,607.92	32,423,024.56	6,321,930.44
Total Surplus (Deficit):	-40,239,151.00	-38,744,955.00	-2,600,360.31	-25,195,607.92	-32,423,024.56	

Fund Summary

Fund	Original	Current	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget
	Total Budget	Total Budget				Remaining
01 - GENERAL	-40,239,151.00	-38,744,955.00	-2,600,360.31	-25,195,607.92	-32,423,024.56	-6,321,930.44
Total Surplus (Deficit):	-40,239,151.00	-38,744,955.00	-2,600,360.31	-25,195,607.92	-32,423,024.56	



City of Dana Point, CA

Balance Sheet

Account Summary

As Of 03/31/2021

Account	Name	Balance
Fund: 01 - GENERAL		
Assets		
01-1011	Claim on Cash	15,455,839.91
01-1020	Petty Cash	5,200.00
01-1050	Taxes Receivable - Current	559,129.37
01-1200	Accounts Receivable	79,626.31
01-1250	Advance Deposits	800.00
01-1450	Prepaid Items	-2,439.00
01-1500	Investments - Adjust To Fmv	532,807.00
01-1530	Prem/disc - U.s. Gov't Secur	-150,817.70
	Total Assets:	16,480,145.89
		<u>16,480,145.89</u>
Liability		
01-2020	Accounts Payable	124,670.21
01-2080	Due To Other Agencies	147.56
01-2151	Tenant Security Deposits	1,900.00
01-2391	Deferred Inflow of Resources	79,626.31
	Total Liability:	206,344.08
Equity		
01-2470	Fund Balance Desig. for Art in Public Place	278,377.04
01-2500	Investments - Adjust To Fmv	532,807.00
01-2550	Fund Balance Desig. for Special Purpose	4,799,000.00
01-2560	Economic Stability Reserve	2,258,614.00
01-2570	Extreme Event Reserve	3,578,730.00
01-9920	Fund Balance - Undesignated	6,424,270.56
	Total Beginning Equity:	17,871,798.60
Total Revenue		23,597,611.13
Total Expense		25,195,607.92
Revenues Over/Under Expenses		-1,597,996.79
	Total Equity and Current Surplus (Deficit):	16,273,801.81
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>16,480,145.89</u>

Balance Sheet

As Of 03/31/2021

Account	Name	Balance	
Fund: 02 - GASOLINE TAX			
Assets			
02-1011	Claim on Cash	1,537,816.16	
02-1500	Investments - Adjust To Fmv	32,231.00	
	Total Assets:	<u>1,570,047.16</u>	<u><u>1,570,047.16</u></u>
Liability			
	Total Liability:	<u>0.00</u>	
Equity			
02-2500	Investments - Adjust To Fmv	32,231.00	
02-9920	Fund Balance	976,149.49	
	Total Beginning Equity:	<u>1,008,380.49</u>	
Total Revenue		561,666.67	
Total Expense		<u>0.00</u>	
Revenues Over/Under Expenses		<u>561,666.67</u>	
	Total Equity and Current Surplus (Deficit):	<u>1,570,047.16</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>1,570,047.16</u></u>

Balance Sheet

As Of 03/31/2021

Account	Name	Balance	
Fund: 04 - MEASURE M FUND			
Assets			
04-1011	Claim on Cash	1,343,366.94	
04-1500	Investments - Adjust To Fmv	22,802.00	
	Total Assets:	1,366,168.94	<u>1,366,168.94</u>
Liability			
	Total Liability:	0.00	
Equity			
04-2480	Fund Balance Restricted for SMP	134,265.00	
04-2500	Investments - Adjust To Fmv	22,802.00	
04-9920	Fund Balance	792,182.38	
	Total Beginning Equity:	949,249.38	
Total Revenue		416,919.56	
Total Expense		0.00	
Revenues Over/Under Expenses		416,919.56	
	Total Equity and Current Surplus (Deficit):	1,366,168.94	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>1,366,168.94</u>

Balance Sheet

As Of 03/31/2021

Account	Name	Balance	
Fund: 05 - AB2766 - CLEAN AIR ACT			
Assets			
05-1011	Claim on Cash	583,656.54	
05-1500	Investments - Adjust To Fmv	26,683.00	
	Total Assets:	610,339.54	<u><u>610,339.54</u></u>
Liability			
	Total Liability:	0.00	
Equity			
05-2500	Investments - Adjust To Fmv	26,683.00	
05-9920	Fund Balance	562,478.93	
	Total Beginning Equity:	589,161.93	
Total Revenue		21,177.61	
Total Expense		0.00	
Revenues Over/Under Expenses		21,177.61	
	Total Equity and Current Surplus (Deficit):	610,339.54	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>610,339.54</u></u>

Balance Sheet

As Of 03/31/2021

Account	Name	Balance	
Fund: 06 - COASTAL TRANSIT			
Assets			
06-1011	Claim on Cash	284,074.87	
06-1200	Accounts Receivable	368,895.14	
06-1500	Investments - Adjust To Fmv	22,660.00	
	Total Assets:	<u>675,630.01</u>	<u>675,630.01</u>
Liability			
06-2391	Deferred Inflow of Resources	368,895.14	
	Total Liability:	<u>368,895.14</u>	
Equity			
06-2500	Investments - Adjust To Fmv	22,660.00	
06-9920	Fund Balance	382,188.18	
	Total Beginning Equity:	<u>404,848.18</u>	
Total Revenue		0.00	
Total Expense		<u>98,113.31</u>	
Revenues Over/Under Expenses		-98,113.31	
	Total Equity and Current Surplus (Deficit):	306,734.87	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>675,630.01</u></u>

Balance Sheet

As Of 03/31/2021

Account	Name	Balance	
Fund: 07 - TBID			
Assets			
07-1011	Claim on Cash	486,184.09	
07-1200	Accounts Receivable	75,441.00	
07-1500	Investments - Adjust To Fmv	36,545.00	
	Total Assets:	<u>598,170.09</u>	<u>598,170.09</u>
Liability			
	Total Liability:	<u>0.00</u>	
Equity			
07-2480	TBID '89 Act Fund Bal Reserve	486,184.09	
07-2500	Investments - Adjust To Fmv	36,545.00	
	Total Beginning Equity:	<u>522,729.09</u>	
Total Revenue		631,437.00	
Total Expense		<u>555,996.00</u>	
Revenues Over/Under Expenses		75,441.00	
	Total Equity and Current Surplus (Deficit):	598,170.09	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>598,170.09</u>

Balance Sheet

As Of 03/31/2021

Account	Name	Balance	
Fund: 08 - ROAD MAINTENANCE AND REHAB			
Assets			
08-1011	Claim on Cash	987,730.07	
08-1500	Investments - Adjust To Fmv	42,256.00	
	Total Assets:	1,029,986.07	<u>1,029,986.07</u>
Liability			
	Total Liability:	0.00	
Equity			
08-2500	Investments - Adjust To Fmv	42,256.00	
08-9920	Fund Balance	635,829.74	
	Total Beginning Equity:	678,085.74	
Total Revenue		354,576.83	
Total Expense		2,676.50	
Revenues Over/Under Expenses		351,900.33	
	Total Equity and Current Surplus (Deficit):	1,029,986.07	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>1,029,986.07</u>

Balance Sheet

As Of 03/31/2021

Account	Name	Balance
Fund: 09 - HEADLANDS HABITAT (ESHA)		
Assets		
09-1011	Claim on Cash	291,698.62
09-1391	Beneficial Interest Receivable	444,592.00
09-1500	Investments - Adjust To Fmv	14,804.00
	Total Assets:	<u>751,094.62</u>
		<u><u>751,094.62</u></u>
Liability		
09-2391	Deferred Inflow of Resources	444,592.00
	Total Liability:	<u>444,592.00</u>
Equity		
09-2500	Investments - Adjust To Fmv	14,804.00
09-9920	Fund Balance	298,617.62
	Total Beginning Equity:	<u>313,421.62</u>
Total Revenue		0.00
Total Expense		<u>6,919.00</u>
Revenues Over/Under Expenses		<u>-6,919.00</u>
	Total Equity and Current Surplus (Deficit):	<u>306,502.62</u>
	Total Liabilities, Equity and Current Surplus (Deficit):	<u><u>751,094.62</u></u>

Balance Sheet

As Of 03/31/2021

Account	Name	Balance	
Fund: 11 - CAPITAL IMPROVEMENTS			
Assets			
11-1011	Claim on Cash	7,631,956.18	
	Total Assets:	<u>7,631,956.18</u>	<u>7,631,956.18</u>
Liability			
	Total Liability:	<u>0.00</u>	
Equity			
11-2440	Fund Bal Reserved for Doheny Village Imp	825,631.67	
11-2580	Community Investment Reserve	4,037,315.00	
11-9920	Fund Balance - Undesignated	4,308,251.13	
	Total Beginning Equity:	<u>9,171,197.80</u>	
Total Revenue		2,676.50	
Total Expense		<u>1,541,918.12</u>	
Revenues Over/Under Expenses		<u>-1,539,241.62</u>	
	Total Equity and Current Surplus (Deficit):	<u>7,631,956.18</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>7,631,956.18</u></u>

Balance Sheet

As Of 03/31/2021

Account	Name	Balance	
Fund: 12 - FACILITIES IMPROVEMENT FUND			
Assets			
12-1011	Claim on Cash	2,812,573.26	
	Total Assets:	<u>2,812,573.26</u>	<u><u>2,812,573.26</u></u>
Liability			
	Total Liability:	<u>0.00</u>	
Equity			
12-2480	Fund Balance Restricted for PEG Fees	281,252.46	
12-9920	Fund Balance	2,887,359.65	
	Total Beginning Equity:	<u>3,168,612.11</u>	
Total Revenue		70,639.80	
Total Expense		<u>426,678.65</u>	
Revenues Over/Under Expenses		<u>-356,038.85</u>	
	Total Equity and Current Surplus (Deficit):	<u>2,812,573.26</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>2,812,573.26</u></u>

Balance Sheet

As Of 03/31/2021

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

Balance Sheet

As Of 03/31/2021

Account	Name	Balance
Fund: 25 - SUPP LAW ENFORCEMENT SERVICES		
Assets		
25-1011	Claim on Cash	146,291.20
25-1500	Investments - Adjust To Fmv	3,179.00
	Total Assets:	149,470.20
		<u><u>149,470.20</u></u>
Liability		
	Total Liability:	0.00
Equity		
25-2500	Investments - Adjust To Fmv	3,179.00
25-9920	Fund Balance	61,677.80
	Total Beginning Equity:	64,856.80
Total Revenue		157,065.77
Total Expense		72,452.37
Revenues Over/Under Expenses		84,613.40
	Total Equity and Current Surplus (Deficit):	149,470.20
	Total Liabilities, Equity and Current Surplus (Deficit):	<u><u>149,470.20</u></u>

Balance Sheet

As Of 03/31/2021

Account	Name	Balance	
Fund: 27 - CFD 2006-1 MAINTENANCE			
Assets			
27-1011	Claim on Cash	599,974.52	
27-1500	Investments - Adjust To Fmv	26,074.00	
	Total Assets:	626,048.52	<u>626,048.52</u>
Liability			
	Total Liability:	0.00	
Equity			
27-2480	Funicular Replacement Reserve	31,000.00	
27-2500	Investments - Adjust To Fmv	26,074.00	
27-9920	Fund Balance	451,830.12	
	Total Beginning Equity:	508,904.12	
Total Revenue		240,361.05	
Total Expense		123,216.65	
Revenues Over/Under Expenses		117,144.40	
	Total Equity and Current Surplus (Deficit):	626,048.52	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>626,048.52</u>

Balance Sheet

As Of 03/31/2021

Account	Name	Balance
Fund: 31 - AGENCY TRUST		
Assets		
31-1011	Claim on Cash	11,648,690.02
	Total Assets:	<u>11,648,690.02</u>
		<u><u>11,648,690.02</u></u>
Liability		
31-2150	CD 3rd Party Rev & Staff Time (refu	275,341.14
31-2210	Deposits - San Joaquin Hills TCA	50,011.71
31-2220	Deposits - Carits	94,426.87
31-2240	Deposits - Smip	2,899.61
31-2270	Deposits - Green Bldg Prog	957.00
31-2300	Trust Deposits	635,483.77
31-2310	P/b/e Planning Deposits	10,000.00
31-2320	Other Comm Dev Deposits	1,592,385.10
31-2380	Affordable Housing Program	549,271.55
31-2390	Building Permit Eng Deposits	204,477.95
31-2410	PW Refundable Cash Bonds	8,232,564.92
31-2490	Deposits - ADA (CASp Certification and Tr	870.40
	Total Liability:	<u>11,648,690.02</u>
	Total Equity and Current Surplus (Deficit):	0.00
	Total Liabilities, Equity and Current Surplus (Deficit):	<u><u>11,648,690.02</u></u>

Balance Sheet

As Of 03/31/2021

Account	Name	Balance	
Fund: 33 - CFD 2013 BONDHOLDER FUND			
Assets			
33-1011	Claim on Cash	453,253.39	
33-1583	Reserve 2020-1 (92057004)	2,649,325.90	
33-1584	Bond Payment 2020-1 (92057001)	18,482.75	
33-1585	Special Tax 2020-1 (92057000)	422,059.81	
33-1610	Escrow Fund 2020-1 (92057200)	4.83	
33-1660	Admin. Expense Account (92057003)	6,011.52	
	Total Assets:	3,549,138.20	<u>3,549,138.20</u>
Liability			
33-2090	Due to Bondholders	3,549,138.20	
	Total Liability:	3,549,138.20	
Total Revenue		0.00	
Total Expense		0.00	
Revenues Over/Under Expenses		0.00	
	Total Equity and Current Surplus (Deficit):	0.00	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>3,549,138.20</u>



City of Dana Point, CA

CIP Projects - Budget vs. Actual Group Summary

For Fiscal: 2020-2021 Period Ending: 03/31/2021

CIP	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
Fund: 11 - CAPITAL IMPROVEMENTS						
1291 - Capo Beach Connectivity Study Enhancements Proj	0.00	61,928.00	0.00	14,239.75	15,293.70	46,634.30
1309 - FY19 Annual Residential Resurfacing	0.00	278,895.00	0.00	107,752.17	125,160.27	153,734.73
1317 - Residential Resurfacing FY20	0.00	2,638,704.00	3,453.00	621,326.27	2,638,704.53	-0.53
1318 - Residential Resurfacing FY21	1,965,000.00	1,965,000.00	0.00	27,000.00	33,000.00	1,932,000.00
1319 - Arterial Roadway Slurry Program FY20	0.00	372,140.00	0.00	265,651.79	283,589.45	88,550.55
1320 - Arterial Roadway Slurry Program FY21	500,000.00	500,000.00	0.00	0.00	0.00	500,000.00
1321 - Residential Roadway Slurry Program FY20	0.00	644,073.00	0.00	379,514.83	422,722.09	221,350.91
1322 - Residential Roadway Slurry Program FY21	1,325,000.00	1,325,000.00	0.00	0.00	0.00	1,325,000.00
1323 - Stonehill Bridge Deck Treatment	0.00	90,576.00	0.00	16,276.26	69,132.20	21,443.80
1324 - Citywide Storm Drain Repairs	200,000.00	200,000.00	6,221.97	27,437.49	104,372.75	95,627.25
1325 - Water Quality/Diversion Repairs & Mntce.	50,000.00	50,000.00	0.00	0.00	0.00	50,000.00
1326 - Sidewalk/Concrete Repairs & ADA	100,000.00	100,000.00	0.00	0.00	0.00	100,000.00
1327 - Traffic Safety Repairs & Improvements	100,000.00	100,000.00	7,147.69	82,719.56	96,890.81	3,109.19
1328 - City Parking Lot Repairs/Slurry	50,000.00	50,000.00	0.00	0.00	0.00	50,000.00
Fund: 11 - CAPITAL IMPROVEMENTS Total:	4,290,000.00	8,376,316.00	16,822.66	1,541,918.12	3,788,865.80	4,587,450.20
Total Surplus (Deficit):	-4,290,000.00	-8,376,316.00	-16,822.66	-1,541,918.12	-3,788,865.80	

Fund Summary

Fund	Original	Current	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget
	Total Budget	Total Budget				Remaining
11 - CAPITAL IMPROVEMENT	-4,290,000.00	-8,376,316.00	-16,822.66	-1,541,918.12	-3,788,865.80	-4,587,450.20
Total Surplus (Deficit):	-4,290,000.00	-8,376,316.00	-16,822.66	-1,541,918.12	-3,788,865.80	

FY21 Summary of Capital Improvement Project Statuses
As of March 31, 2021

Project No.	Project Name	FY21 Current Budget	PY Total Expenditures	FYTD Activity + Encumbrances	Budget Remaining
1291	Capo Beach Connectivity Study Enhancements Proj (#1291) Summary: Preliminary design work ongoing; The City is actively coordinating with Caltrans on this work effort.	61,928.00	10,617.50	15,293.70	46,634.30
1309	FY19 Annual Residential Resurfacing (#1309) Summary: The Notice of Completion for this project was approved by City Council on May 19, 2020 and final retention payment made on February 2021. Project to be closed out with savings returned to the CIP Unassigned Fund Balance.	278,895.00	2,496,525.00	125,160.27	153,734.73
1317	Residential Resurfacing FY20 (#1317) Summary: Construction contract awarded at the October 6, 2020 City Council meeting with the project commencing in Winter 2020. Streets included for rehabilitation with the Project include portions of Calle Real, Calle Maria, Calle Los Robles, El Contento Drive and Zazito Drive, along with some miscellaneous work items to address drainage and ADA issues. In addition, the Project will include the Stonehill & Ritz Carlton Drive Bridge Deck Treatment (CIP#1323), and asphalt repairs in the Del Obispo Community Center (Fund 12 Project #2004). Project is ongoing with completion anticipated in early Summer 2021.	2,638,704.00	9,100.00	2,638,704.53	(0.53)
1318	Residential Resurfacing FY21 (#1318) Summary:	1,965,000.00	-	33,000.00	1,932,000.00
1319	Arterial Roadway Slurry Program FY20 (#1319) Summary: Project ongoing and in progress (in conjunction with CIP#1321). Notice of Completion taken to City Council on 9/1/2020 with final payment to be completed by FYE.	372,140.00	605,440.78	283,589.45	88,550.55
1320	Arterial Roadway Slurry Program FY21 (#1320) Summary:	500,000.00	-	-	500,000.00
1321	Residential Roadway Slurry Program FY20 (#1321) Summary: Project ongoing and in progress (in conjunction with CIP#1319). Notice of Completion taken to City Council on 9/1/2020 with final payment to be completed by FYE.	644,073.00	1,517,524.88	422,722.09	221,350.91
1322	Residential Roadway Slurry Program FY21 (#1322) Summary:	1,325,000.00	-	-	1,325,000.00

FY21 Summary of Capital Improvement Project Statuses
As of March 31, 2021

Project No.	Project Name	FY21 Current Budget	PY Total Expenditures	FYTD Activity + Encumbrances	Budget Remaining
1323	Stonehill Bridge Deck Treatment (#1323) Summary: The project is ongoing and in progress, in conjunction with CIP#1317 and asphalt repairs in the Del Obispo Community Center (Fund 12 Project #2004). Project is ongoing with completion anticipated in early Summer 2021.	90,576.00	21,055.80	69,132.20	21,443.80
1324	Citywide Storm Drain Repairs (#1324) Summary: Project is current and ongoing.	200,000.00	-	104,372.75	95,627.25
1325	Water Quality/Diversion Repairs & Mntce. (#1325) Summary: Project is current and ongoing.	50,000.00	-	-	50,000.00
1326	Sidewalk/Concrete Repairs & ADA (#1326) Summary: Project is current and ongoing.	100,000.00	-	-	100,000.00
1327	Traffic Safety Repairs & Improvements (#1327) Summary: Project is current and ongoing.	100,000.00	-	96,890.81	3,109.19
1328	City Parking Lot Repairs/Slurry (#1328) Summary:	50,000.00	-	-	50,000.00

8,376,316.00	4,660,263.96	3,788,865.80	4,587,450.20
FY20 Current Budget	PY Total Expenditures	FYTD Activity + Encumbrances	Budget Remaining



City of Dana Point, CA

GF Expenditures by Function Group Summary

For Fiscal: 2020-2021 Period Ending: 03/31/2021

ExpenseObject	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
Fund: 01 - GENERAL						
Function: 10 - General Government						
ExpenseType: 10 - Personnel						
1010 - Salaries	1,956,154.00	1,884,054.00	111,651.81	1,181,233.03	1,181,233.03	702,820.97
1030 - Hourly	49,328.00	32,179.00	1,763.84	18,299.84	18,299.84	13,879.16
1050 - Overtime	13,500.00	15,500.00	1,427.83	4,048.82	4,048.82	11,451.18
1100 - Benefits	292,116.00	292,116.00	16,540.60	167,180.21	167,180.21	124,935.79
1120 - Retirement Benefits	583,486.00	600,846.00	11,252.76	495,403.18	495,403.18	105,442.82
1140 - Medi-tax 1.45%	29,275.00	28,482.00	1,793.94	17,769.89	17,769.89	10,712.11
1199 - Organizational Review Savings	0.00	-315,000.00	0.00	0.00	0.00	-315,000.00
ExpenseType: 10 - Personnel Total:	2,923,859.00	2,538,177.00	144,430.78	1,883,934.97	1,883,934.97	654,242.03
ExpenseType: 20 - Materials & Services						
2010 - Communications	83,100.00	91,900.00	7,935.03	62,105.77	86,744.36	5,155.64
2030 - Equipment Maintenance	430,500.00	460,000.00	25,521.37	272,090.86	381,701.40	78,298.60
2040 - Copier Usage	6,200.00	4,200.00	31.25	1,365.54	1,365.54	2,834.46
2050 - Vehicle Maintenance	94,500.00	94,500.00	6,208.96	52,059.51	74,378.04	20,121.96
2070 - Office Supplies	30,550.00	31,050.00	1,314.23	10,044.51	25,870.21	5,179.79
2090 - Memberships & Dues	50,025.00	50,725.00	110.00	45,900.81	45,900.81	4,824.19
2110 - Operating Supplies	130,250.00	127,500.00	4,523.16	59,567.38	93,137.74	34,362.26
2130 - Books & Subscriptions	10,250.00	9,850.00	891.65	10,351.12	10,351.12	-501.12
2150 - Training	31,500.00	23,000.00	174.89	6,332.53	6,332.53	16,667.47
2170 - Postage	18,000.00	18,000.00	114.06	3,986.93	15,500.00	2,500.00
2190 - Facil & Equip Lease/Rent	139,300.00	114,300.00	11,350.35	59,960.06	104,300.00	10,000.00
2210 - Utilities	161,400.00	160,900.00	8,666.71	88,038.62	146,909.84	13,990.16
2230 - Professional Services	882,850.00	882,600.00	51,967.52	556,050.29	739,914.51	142,685.49
2250 - Advertising	28,350.00	26,000.00	0.00	11,620.89	22,128.00	3,872.00
2270 - Travel, Conf. & Meetings	57,000.00	55,000.00	34.77	10,657.73	10,657.73	44,342.27
2290 - Auto Allowance	30,050.00	23,100.00	1,707.32	15,717.67	15,717.67	7,382.33
2310 - City Attorney	949,000.00	1,309,000.00	0.00	815,348.46	815,348.46	493,651.54
2320 - City Attorney Allocation	-425,000.00	-485,000.00	0.00	-195,446.98	-195,446.98	-289,553.02
2590 - Data Technology	230,175.00	259,685.00	12,812.36	159,371.46	204,853.96	54,831.04
2600 - Marketing	72,500.00	45,500.00	14,519.83	31,075.47	31,075.47	14,424.53
2999 - Operations Contingency	250,000.00	105,000.00	0.00	86,740.00	86,740.00	18,260.00
ExpenseType: 20 - Materials & Services Total:	3,260,500.00	3,406,810.00	147,883.46	2,162,938.63	2,723,480.41	683,329.59
ExpenseType: 40 - Insurance						
4010 - Liability Insur Premiums	467,500.00	484,243.00	-1,020.00	479,584.24	479,584.24	4,658.76
4030 - Property Insurance Premiums	100,000.00	122,684.00	0.00	127,026.00	127,026.00	-4,342.00
4050 - Employee Bond Premiums	1,200.00	1,200.00	0.00	1,155.00	1,155.00	45.00
4110 - Workers' Compensation	120,000.00	144,410.00	0.00	144,410.00	144,410.00	0.00
4210 - Unemployment Benefits	1,500.00	1,500.00	0.00	0.00	0.00	1,500.00
ExpenseType: 40 - Insurance Total:	690,200.00	754,037.00	-1,020.00	752,175.24	752,175.24	1,861.76
ExpenseType: 90 - Operating Transfers Out						
9010 - Tsfs Out - To Facil Imp Fund	100,000.00	0.00	0.00	0.00	0.00	0.00
9031 - Tsfs Out - To CFD Maint Fund	36,000.00	0.00	0.00	0.00	0.00	0.00
9050 - Tsfs Out - To Cap Impv Fund	3,082,552.00	2,492,695.00	0.00	0.00	0.00	2,492,695.00
ExpenseType: 90 - Operating Transfers Out Total:	3,218,552.00	2,492,695.00	0.00	0.00	0.00	2,492,695.00
Function: 10 - General Government Total:	10,093,111.00	9,191,719.00	291,294.24	4,799,048.84	5,359,590.62	3,832,128.38
Function: 20 - Public Safety						
ExpenseType: 10 - Personnel						
1030 - Hourly	35,367.00	34,608.00	1,863.00	18,837.00	18,837.00	15,771.00
1120 - Retirement Benefits	2,652.00	2,595.00	139.73	1,412.82	1,412.82	1,182.18

GF Expenditures by Function

For Fiscal: 2020-2021 Period Ending: 03/31/2021

ExpenseObject	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
1140 - Medi-tax 1.45%	513.00	502.00	27.42	275.38	275.38	226.62
ExpenseType: 10 - Personnel Total:	38,532.00	37,705.00	2,030.15	20,525.20	20,525.20	17,179.80
ExpenseType: 20 - Materials & Services						
2010 - Communications	18,350.00	14,350.00	1,074.40	5,016.50	11,223.75	3,126.25
2030 - Equipment Maintenance	35,000.00	35,000.00	323.09	19,724.60	21,790.10	13,209.90
2040 - Copier Usage	500.00	500.00	0.00	45.85	45.85	454.15
2070 - Office Supplies	19,000.00	19,000.00	0.00	1,975.19	1,975.19	17,024.81
2090 - Memberships & Dues	200.00	200.00	90.00	180.00	180.00	20.00
2110 - Operating Supplies	88,000.00	88,000.00	1,583.06	47,546.66	47,546.66	40,453.34
2150 - Training	6,800.00	6,800.00	0.00	130.00	130.00	6,670.00
2230 - Professional Services	163,250.00	128,250.00	13,756.80	130,091.23	151,489.52	-23,239.52
2270 - Travel, Conf. & Meetings	17,500.00	17,500.00	104.79	247.94	247.94	17,252.06
2290 - Auto Allowance	0.00	7,000.00	461.54	4,615.40	4,615.40	2,384.60
2330 - Police Services	14,045,021.00	12,918,709.00	1,061,363.88	9,939,243.70	13,317,179.16	-398,470.16
ExpenseType: 20 - Materials & Services Total:	14,393,621.00	13,235,309.00	1,078,757.56	10,148,817.07	13,556,423.57	-321,114.57
Function: 20 - Public Safety Total:	14,432,153.00	13,273,014.00	1,080,787.71	10,169,342.27	13,576,948.77	-303,934.77
Function: 40 - Community Development						
ExpenseType: 10 - Personnel						
1010 - Salaries	2,310,371.00	2,285,457.00	173,959.57	1,644,547.41	1,644,547.41	640,909.59
1030 - Hourly	16,443.00	16,090.00	1,170.00	11,844.50	11,844.50	4,245.50
1050 - Overtime	32,500.00	32,500.00	9,413.18	31,034.75	31,034.75	1,465.25
1070 - Stipends	9,000.00	9,000.00	623.07	6,853.77	6,853.77	2,146.23
1100 - Benefits	362,700.00	362,700.00	31,965.49	255,376.99	255,376.99	107,323.01
1120 - Retirement Benefits	209,215.00	215,128.00	17,413.78	165,500.34	165,500.34	49,627.66
1140 - Medi-tax 1.45%	34,341.00	33,975.00	2,680.53	24,759.92	24,759.92	9,215.08
1199 - Organizational Review Savings	0.00	-100,000.00	0.00	0.00	0.00	-100,000.00
1200 - Outside Assistance	0.00	16,090.00	3,030.00	11,334.94	11,334.94	4,755.06
ExpenseType: 10 - Personnel Total:	2,974,570.00	2,870,940.00	240,255.62	2,151,252.62	2,151,252.62	719,687.38
ExpenseType: 20 - Materials & Services						
2010 - Communications	11,180.00	11,630.00	1,038.85	9,347.06	9,347.06	2,282.94
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	1,680.46	1,680.46	4,819.54
2070 - Office Supplies	28,200.00	24,200.00	787.73	10,451.85	10,451.85	13,748.15
2090 - Memberships & Dues	8,900.00	6,900.00	0.00	2,151.00	2,151.00	4,749.00
2110 - Operating Supplies	125,000.00	165,750.00	27,914.98	144,657.42	161,157.42	4,592.58
2130 - Books & Subscriptions	16,300.00	16,300.00	628.99	10,909.74	10,909.74	5,390.26
2150 - Training	13,650.00	8,650.00	0.00	4,824.95	4,824.95	3,825.05
2230 - Professional Services	368,000.00	1,523,819.00	157,060.47	821,921.22	1,348,629.91	175,189.09
2240 - Reimbursable Costs	0.00	312,854.00	56,842.38	238,451.74	253,333.00	59,521.00
2250 - Advertising	3,200.00	1,200.00	0.00	400.83	400.83	799.17
2270 - Travel, Conf. & Meetings	22,300.00	16,000.00	181.53	1,000.97	1,000.97	14,999.03
2290 - Auto Allowance	19,000.00	18,100.00	1,677.58	15,440.17	15,440.17	2,659.83
2320 - City Attorney Allocation	363,000.00	423,000.00	0.00	184,620.68	184,620.68	238,379.32
2340 - Parking Lot Leases	45,000.00	50,000.00	3,719.23	34,872.49	45,520.42	4,479.58
2600 - Marketing	41,350.00	37,350.00	0.00	7,994.27	7,994.27	29,355.73
ExpenseType: 20 - Materials & Services Total:	1,075,230.00	2,625,903.00	249,851.74	1,488,724.85	2,057,462.73	568,440.27
Function: 40 - Community Development Total:	4,049,800.00	5,496,843.00	490,107.36	3,639,977.47	4,208,715.35	1,288,127.65
Function: 50 - Community Services						
ExpenseType: 10 - Personnel						
1010 - Salaries	711,422.00	686,005.00	43,071.00	466,621.46	466,621.46	219,383.54
1030 - Hourly	121,043.00	128,667.00	12,691.11	112,747.60	112,747.60	15,919.40
1050 - Overtime	32,500.00	37,500.00	1,035.80	18,628.90	18,628.90	18,871.10
1100 - Benefits	142,200.00	142,200.00	9,189.31	88,038.16	88,038.16	54,161.84
1120 - Retirement Benefits	74,255.00	74,144.00	5,519.09	56,406.71	56,406.71	17,737.29
1140 - Medi-tax 1.45%	12,542.00	12,356.00	646.06	6,361.95	6,361.95	5,994.05
1199 - Organizational Review Savings	0.00	-110,000.00	0.00	0.00	0.00	-110,000.00
ExpenseType: 10 - Personnel Total:	1,093,962.00	970,872.00	72,152.37	748,804.78	748,804.78	222,067.22

GF Expenditures by Function

For Fiscal: 2020-2021 Period Ending: 03/31/2021

ExpenseObject	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
ExpenseType: 20 - Materials & Services						
2010 - Communications	3,850.00	4,950.00	704.74	3,488.90	3,488.90	1,461.10
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	628.76	628.76	871.24
2070 - Office Supplies	6,500.00	5,500.00	302.75	1,713.32	4,197.03	1,302.97
2090 - Memberships & Dues	2,950.00	2,950.00	0.00	450.00	450.00	2,500.00
2110 - Operating Supplies	95,000.00	83,000.00	2,994.91	55,505.85	81,406.97	1,593.03
2150 - Training	4,500.00	3,500.00	0.00	1,363.02	1,363.02	2,136.98
2170 - Postage	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00
2190 - Facil & Equip Lease/Rent	2,500.00	1,500.00	0.00	0.00	0.00	1,500.00
2210 - Utilities	734,000.00	730,000.00	46,442.93	537,639.50	660,200.00	69,800.00
2230 - Professional Services	259,500.00	209,500.00	15,908.99	117,542.44	131,421.44	78,078.56
2250 - Advertising	10,000.00	5,000.00	2,050.00	9,977.00	10,000.00	-5,000.00
2270 - Travel, Conf. & Meetings	8,700.00	8,700.00	145.00	2,076.78	2,076.78	6,623.22
2290 - Auto Allowance	6,800.00	6,800.00	380.06	3,329.24	3,329.24	3,470.76
2410 - Community Activities	575,050.00	507,550.00	13,702.31	342,348.83	342,394.86	165,155.14
2430 - Recreation Programs	127,000.00	77,500.00	6,830.26	71,346.36	76,346.36	1,153.64
2450 - Landscape Maintenance	695,000.00	575,000.00	39,024.35	358,783.18	541,027.50	33,972.50
2470 - Tree Maintenance	670,000.00	590,000.00	86,883.00	428,108.00	589,804.00	196.00
2550 - Park Maintenance	1,085,000.00	905,000.00	69,919.14	641,003.88	888,868.27	16,131.73
ExpenseType: 20 - Materials & Services Total:	4,289,000.00	3,719,100.00	285,288.44	2,575,305.06	3,337,003.13	382,096.87
Function: 50 - Community Services Total:	5,382,962.00	4,689,972.00	357,440.81	3,324,109.84	4,085,807.91	604,164.09
Function: 60 - Public Works						
ExpenseType: 10 - Personnel						
1010 - Salaries	1,544,387.00	1,505,856.00	112,794.92	1,155,472.24	1,155,472.24	350,383.76
1030 - Hourly	16,443.00	16,090.00	863.52	10,787.54	10,787.54	5,302.46
1050 - Overtime	6,500.00	6,500.00	5,701.44	17,937.27	17,937.27	-11,437.27
1100 - Benefits	220,500.00	220,500.00	16,495.28	149,784.80	149,784.80	70,715.20
1120 - Retirement Benefits	140,939.00	142,318.00	11,884.33	118,510.15	118,510.15	23,807.85
1140 - Medi-tax 1.45%	22,726.00	22,163.00	1,805.86	17,657.15	17,657.15	4,505.85
ExpenseType: 10 - Personnel Total:	1,951,495.00	1,913,427.00	149,545.35	1,470,149.15	1,470,149.15	443,277.85
ExpenseType: 20 - Materials & Services						
2010 - Communications	9,830.00	9,830.00	813.04	7,804.28	7,804.28	2,025.72
2040 - Copier Usage	2,700.00	2,700.00	0.00	967.10	967.10	1,732.90
2070 - Office Supplies	16,100.00	13,200.00	229.54	1,469.66	1,469.66	11,730.34
2090 - Memberships & Dues	5,900.00	4,400.00	1,335.00	2,602.42	2,602.42	1,797.58
2110 - Operating Supplies	65,450.00	46,450.00	646.30	10,020.20	24,399.94	22,050.06
2130 - Books & Subscriptions	1,600.00	1,600.00	0.00	0.00	0.00	1,600.00
2150 - Training	9,100.00	3,700.00	0.00	637.50	637.50	3,062.50
2210 - Utilities	395,400.00	395,400.00	19,601.14	206,324.44	393,915.76	1,484.24
2230 - Professional Services	764,300.00	721,450.00	90,559.88	384,174.85	640,444.76	81,005.24
2240 - Reimbursable Costs	185,000.00	442,500.00	0.00	131,365.89	238,000.00	204,500.00
2270 - Travel, Conf. & Meetings	7,500.00	7,500.00	0.00	0.00	0.00	7,500.00
2290 - Auto Allowance	7,050.00	7,050.00	495.24	4,490.51	4,490.51	2,559.49
2320 - City Attorney Allocation	62,000.00	62,000.00	0.00	10,826.30	10,826.30	51,173.70
2350 - Street Maintenance	1,451,000.00	1,158,000.00	59,918.77	439,747.90	1,149,950.21	8,049.79
2490 - Street Sweeping	267,000.00	231,500.00	18,800.00	148,390.00	220,100.00	11,400.00
2510 - Storm Drains	854,500.00	839,500.00	1,782.19	302,851.91	787,515.96	51,984.04
2530 - Safety Lighting	225,200.00	233,200.00	37,003.74	141,307.39	238,688.36	-5,488.36
ExpenseType: 20 - Materials & Services Total:	4,329,630.00	4,179,980.00	231,184.84	1,792,180.35	3,721,812.76	458,167.24
Function: 60 - Public Works Total:	6,281,125.00	6,093,407.00	380,730.19	3,263,129.50	5,191,961.91	901,445.09
Fund: 01 - GENERAL Total:	40,239,151.00	38,744,955.00	2,600,360.31	25,195,607.92	32,423,024.56	6,321,930.44
Total Surplus (Deficit):	-40,239,151.00	-38,744,955.00	-2,600,360.31	-25,195,607.92	-32,423,024.56	

Fund Summary

Fund	Original	Current	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget
	Total Budget	Total Budget				Remaining
01 - GENERAL	-40,239,151.00	-38,744,955.00	-2,600,360.31	-25,195,607.92	-32,423,024.56	-6,321,930.44
Total Surplus (Deficit):	-40,239,151.00	-38,744,955.00	-2,600,360.31	-25,195,607.92	-32,423,024.56	



City of Dana Point, CA

FYTD Revenues - March 2020 vs 2019

Group Summary

For the Period Ending 03/31/2021

RevenueObject	2019-2020 March Activity	2020-2021 March Activity	March Variance Favorable / (Unfavorable)	Variance %	2019-2020 YTD Activity	2020-2021 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 01 - GENERAL								
RevenueType: 10 - Taxes & Franchises								
6101 - Sec & Unsec Property Taxes	652,914.23	706,160.77	53,246.54	8.16%	5,897,587.46	6,219,923.68	322,336.22	5.47%
6103 - Property Transfer Tax	33,146.82	152,260.94	119,114.12	359.35%	590,339.51	851,589.46	261,249.95	44.25%
6105 - Franchise Fees	0.00	0.00	0.00	0.00%	619,004.42	634,561.43	15,557.01	2.51%
6107 - Homeowners Property Tax Relie	0.00	0.00	0.00	0.00%	22,534.90	22,045.64	-489.26	-2.17%
6109 - Transient Occupancy Tax	375,072.51	559,129.37	184,056.86	49.07%	9,201,067.38	5,037,309.15	-4,163,758.23	-45.25%
6110 - Short Term Rental TOT	2,076.39	24,926.56	22,850.17	1,100.48%	432,456.46	408,790.97	-23,665.49	-5.47%
6111 - Sales & Use Tax	386,720.64	407,237.67	20,517.03	5.31%	3,569,356.88	3,050,014.83	-519,342.05	-14.55%
6113 - In-lieu Property Taxes	0.00	0.00	0.00	0.00%	2,233,193.50	2,328,715.00	95,521.50	4.28%
RevenueType 10 - Taxes & Franchises Total:	1,449,930.59	1,849,715.31	399,784.72	27.57%	22,565,540.51	18,552,950.16	-4,012,590.35	-17.78%
RevenueType: 20 - Licenses & Permits								
6201 - Site Development Permit	2,584.00	11,324.00	8,740.00	338.24%	40,836.00	78,302.00	37,466.00	91.75%
6203 - Coastal Development Permit	4,056.00	14,648.00	10,592.00	261.14%	44,581.00	94,492.00	49,911.00	111.96%
6205 - Conditional Use Permit	6,294.00	0.00	-6,294.00	-100.00%	27,332.00	13,398.00	-13,934.00	-50.98%
6207 - Other Planning Permits	345.17	1,244.00	898.83	260.40%	11,228.00	9,871.00	-1,357.00	-12.09%
6209 - Building Permits	53,605.04	101,262.46	47,657.42	88.90%	665,889.38	895,648.97	229,759.59	34.50%
6211 - Plumbing Permits	10,570.00	7,359.00	-3,211.00	-30.38%	44,728.00	89,565.20	44,837.20	100.24%
6215 - Electrical Permits	8,586.50	9,622.30	1,035.80	12.06%	81,036.10	92,588.90	11,552.80	14.26%
6217 - Mechanical Permits	999.00	1,521.00	522.00	52.25%	13,954.00	21,428.20	7,474.20	53.56%
6218 - Short Term Rental Permits	1,350.00	1,650.00	300.00	22.22%	9,407.99	10,200.00	792.01	8.42%
6219 - Other Building Permits	0.00	0.00	0.00	0.00%	606.19	739.01	132.82	21.91%
6221 - Transportation Permits	0.00	0.00	0.00	0.00%	369.00	0.00	-369.00	-100.00%
6223 - Encroachment Permits	3,142.00	4,304.00	1,162.00	36.98%	39,878.50	32,017.75	-7,860.75	-19.71%
6225 - Grading Permit Plan Check	30,660.00	10,233.63	-20,426.37	-66.62%	352,824.83	181,178.47	-171,646.36	-48.65%
6226 - Licenses & Permits	1,037.68	0.00	-1,037.68	-100.00%	6,194.10	815.32	-5,378.78	-86.84%
6227 - Other Engineering Permits	3,000.00	5,918.40	2,918.40	97.28%	38,751.50	54,550.00	15,798.50	40.77%
RevenueType 20 - Licenses & Permits Total:	126,229.39	169,086.79	42,857.40	33.95%	1,377,616.59	1,574,794.82	197,178.23	14.31%
RevenueType: 30 - Fines & Forfeitures								
6301 - Vehicle Code Fines	17,785.73	36,426.58	18,640.85	104.81%	88,773.76	224,734.61	135,960.85	153.15%
6303 - Penalties, Int. & Restitution	-1,257.00	41,508.40	42,765.40	3,402.18%	79,638.50	219,014.81	139,376.31	175.01%
RevenueType 30 - Fines & Forfeitures Total:	16,528.73	77,934.98	61,406.25	371.51%	168,412.26	443,749.42	275,337.16	163.49%
RevenueType: 40 - Use Of Money & Property								
6401 - Rental Of Property	4,223.62	4,076.27	-147.35	-3.49%	60,255.45	38,118.72	-22,136.73	-36.74%
6403 - Investment Income	-0.34	0.00	0.34	100.00%	338,853.77	178,266.58	-160,587.19	-47.39%

FYTD Revenues - March 2020 vs 2019

For the Period Ending 03/31/2021

RevenueObject	March Variance				YTD Variance			
	2019-2020 March Activity	2020-2021 March Activity	Favorable / (Unfavorable)	Variance %	2019-2020 YTD Activity	2020-2021 YTD Activity	Favorable / (Unfavorable)	Variance %
6405 - City Plaza Rental Revenue	1,900.00	0.00	-1,900.00	-100.00%	17,100.00	17,100.00	0.00	0.00%
RevenueType 40 - Use Of Money & Property Total:	6,123.28	4,076.27	-2,047.01	-33.43%	416,209.22	233,485.30	-182,723.92	-43.90%
RevenueType: 50 - Intergovernmental								
6505 - Motor Vehicle In-lieu	0.00	24,460.92	24,460.92	0.00%	27,106.55	24,460.92	-2,645.63	-9.76%
6513 - Local Coastal Program Grant	0.00	22,180.00	22,180.00	0.00%	12,050.00	22,180.00	10,130.00	84.07%
6515 - Nuclear Power Program	0.00	0.00	0.00	0.00%	204,742.33	217,924.00	13,181.67	6.44%
6521 - Intergovernmental Cost Reimb	0.00	710,380.29	710,380.29	0.00%	14,653.00	797,346.29	782,693.29	5,341.52%
6523 - State Grants	0.00	0.00	0.00	0.00%	0.00	57,067.00	57,067.00	0.00%
RevenueType 50 - Intergovernmental Total:	0.00	757,021.21	757,021.21	0.00%	258,551.88	1,118,978.21	860,426.33	332.79%
RevenueType: 60 - Charges For Services								
6609 - Variance Minor Amendment	0.00	9,504.00	9,504.00	0.00%	11,604.00	16,122.00	4,518.00	38.93%
6611 - Tentative Tract Map	0.00	9,595.00	9,595.00	0.00%	6,374.00	9,595.00	3,221.00	50.53%
6613 - Tentative Parcel Map	0.00	6,041.00	6,041.00	0.00%	4,614.00	16,696.00	12,082.00	261.86%
6621 - Concept Approval	0.00	0.00	0.00	0.00%	900.00	0.00	-900.00	-100.00%
6623 - Planning Plan Check Fee	8,634.50	10,826.75	2,192.25	25.39%	107,826.00	108,787.07	961.07	0.89%
6627 - Other Planning Fees	1,131.60	0.00	-1,131.60	-100.00%	4,622.82	12,044.98	7,422.16	160.55%
6631 - Building Plan Check Fee	26,094.82	37,778.62	11,683.80	44.77%	555,604.12	456,161.21	-99,442.91	-17.90%
6633 - Permit Issuance Fee	3,950.00	4,100.00	150.00	3.80%	40,937.50	40,980.00	42.50	0.10%
6635 - Other Building Fees	0.00	0.00	0.00	0.00%	66.00	42.00	-24.00	-36.36%
6639 - Addressing Fee	383.00	438.00	55.00	14.36%	6,662.00	7,763.00	1,101.00	16.53%
6641 - Grading Inspection	24,222.40	16,635.91	-7,586.49	-31.32%	233,301.35	318,782.17	85,480.82	36.64%
6655 - Other Engineering Fees	22,239.35	13,108.20	-9,131.15	-41.06%	102,942.51	97,889.17	-5,053.34	-4.91%
6659 - Solid Waste Exemption Fee	251.00	203.00	-48.00	-19.12%	1,563.00	2,299.00	736.00	47.09%
6683 - Art In Public Places Fees	0.00	31,838.84	31,838.84	0.00%	35,985.39	54,569.16	18,583.77	51.64%
6685 - Reimbursed Expenses	3,834.46	881.67	-2,952.79	-77.01%	48,268.59	63,804.13	15,535.54	32.19%
6687 - Legal Reimbursements - Development	26,965.00	18,767.50	-8,197.50	-30.40%	26,965.00	30,664.00	3,699.00	13.72%
6688 - Legal Reimbursements - Other	3,712.50	0.00	-3,712.50	-100.00%	203,712.50	16,784.28	-186,928.22	-91.76%
6689 - Police Services Reimbursements	-8,624.32	0.00	8,624.32	100.00%	76,813.34	0.00	-76,813.34	-100.00%
6691 - Recreation Classes	911.68	14,302.39	13,390.71	1,468.79%	120,245.01	30,253.02	-89,991.99	-74.84%
6692 - Planning Reimbursements	800.00	68,499.62	67,699.62	8,462.45%	38,053.46	309,258.19	271,204.73	712.69%
6693 - Activities & Trips	0.00	279.11	279.11	0.00%	25,019.97	-636.60	-25,656.57	-102.54%
6694 - Staff Time Reimbursements	2,214.00	452.50	-1,761.50	-79.56%	9,599.16	14,254.50	4,655.34	48.50%
6697 - Photocopies	290.00	0.00	-290.00	-100.00%	1,238.82	0.00	-1,238.82	-100.00%
6699 - Other P/b/e	1,719.30	2,965.00	1,245.70	72.45%	21,197.42	21,909.51	712.09	3.36%
RevenueType 60 - Charges For Services Total:	118,729.29	246,217.11	127,487.82	107.38%	1,684,115.96	1,628,021.79	-56,094.17	-3.33%
RevenueType: 70 - Other								
6701 - Planning Appeal Fee	0.00	0.00	0.00	0.00%	750.00	0.00	-750.00	-100.00%
6703 - Miscellaneous Revenues	8,037.00	154.86	-7,882.14	-98.07%	44,860.90	13,027.44	-31,833.46	-70.96%
6707 - User Fee Income Solid Waste	0.00	0.00	0.00	0.00%	30,297.47	32,603.99	2,306.52	7.61%
RevenueType 70 - Other Total:	8,037.00	154.86	-7,882.14	-98.07%	75,908.37	45,631.43	-30,276.94	-39.89%

FYTD Revenues - March 2020 vs 2019

For the Period Ending 03/31/2021

RevenueObject	March Variance				YTD Variance			
	2019-2020 March Activity	2020-2021 March Activity	Favorable / (Unfavorable)	Variance %	2019-2020 YTD Activity	2020-2021 YTD Activity	Favorable / (Unfavorable)	Variance %
RevenueType: 90 - Transfers								
6906 - Tsfs In - Fr CFD Maint Fund	8,642.00	0.00	-8,642.00	-100.00%	8,642.00	0.00	-8,642.00	-100.00%
RevenueType 90 - Transfers Total:	8,642.00	0.00	-8,642.00	-100.00%	8,642.00	0.00	-8,642.00	-100.00%
Fund 01 Total:	1,734,220.28	3,104,206.53	1,369,986.25	79.00%	26,554,996.79	23,597,611.13	-2,957,385.66	-11.14%
Total Surplus (Deficit):	1,734,220.28	3,104,206.53	1,369,986.25	79.00%	26,554,996.79	23,597,611.13	-2,957,385.66	-11.14%

Fund Summary

Fund	2019-2020	2020-2021	March Variance		2019-2020	2020-2021	YTD Variance	
	March Activity	March Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
01 - GENERAL	1,734,220.28	3,104,206.53	1,369,986.25	79.00%	26,554,996.79	23,597,611.13	-2,957,385.66	-11.14%
Total Surplus (Deficit):	1,734,220.28	3,104,206.53	1,369,986.25	79.00%	26,554,996.79	23,597,611.13	-2,957,385.66	-11.14%



City of Dana Point, CA

FYTD Expenditures - March 2021 vs 2020

Group Summary

For the Period Ending 03/31/2021

ExpenseObject	March Variance				YTD Variance			
	2019-2020 March Activity	2020-2021 March Activity	Favorable / (Unfavorable)	Variance %	2019-2020 YTD Activity	2020-2021 YTD Activity	Favorable / (Unfavorable)	Variance %
Fund: 01 - GENERAL								
ExpenseType: 10 - Personnel								
1010 - Salaries	464,750.36	441,477.30	23,273.06	5.01%	4,619,618.23	4,447,874.14	171,744.09	3.72%
1030 - Hourly	16,187.80	18,351.47	-2,163.67	-13.37%	170,662.40	172,516.48	-1,854.08	-1.09%
1050 - Overtime	6,740.15	17,578.25	-10,838.10	-160.80%	58,601.86	71,649.74	-13,047.88	-22.27%
1070 - Stipends	692.30	623.07	69.23	10.00%	6,923.00	6,853.77	69.23	1.00%
1100 - Benefits	63,359.82	74,190.68	-10,830.86	-17.09%	657,447.47	660,380.16	-2,932.69	-0.45%
1120 - Retirement Benefits	44,452.81	46,209.69	-1,756.88	-3.95%	748,919.68	837,233.20	-88,313.52	-11.79%
1140 - Medi-tax 1.45%	7,424.46	6,953.81	470.65	6.34%	73,926.88	66,824.29	7,102.59	9.61%
1200 - Outside Assistance	2,687.50	3,030.00	-342.50	-12.74%	77,778.37	11,334.94	66,443.43	85.43%
ExpenseType 10 - Personnel Total:	606,295.20	608,414.27	-2,119.07	-0.35%	6,413,877.89	6,274,666.72	139,211.17	2.17%
ExpenseType: 20 - Materials & Services								
2010 - Communications	11,427.20	11,566.06	-138.86	-1.22%	106,643.83	87,762.51	18,881.32	17.71%
2030 - Equipment Maintenance	32,048.52	25,844.46	6,204.06	19.36%	349,549.95	291,815.46	57,734.49	16.52%
2040 - Copier Usage	0.00	31.25	-31.25	0.00%	10,039.09	4,687.71	5,351.38	53.31%
2050 - Vehicle Maintenance	4,775.37	6,208.96	-1,433.59	-30.02%	58,005.15	52,059.51	5,945.64	10.25%
2070 - Office Supplies	3,422.98	2,634.25	788.73	23.04%	44,741.69	25,654.53	19,087.16	42.66%
2090 - Memberships & Dues	185.00	1,535.00	-1,350.00	-729.73%	57,088.83	51,284.23	5,804.60	10.17%
2110 - Operating Supplies	49,649.68	37,662.41	11,987.27	24.14%	333,041.83	317,297.51	15,744.32	4.73%
2130 - Books & Subscriptions	247.40	1,520.64	-1,273.24	-514.65%	27,753.39	21,260.86	6,492.53	23.39%
2150 - Training	58.30	174.89	-116.59	-199.98%	11,894.29	13,288.00	-1,393.71	-11.72%
2170 - Postage	79.84	114.06	-34.22	-42.86%	6,870.39	3,986.93	2,883.46	41.97%
2190 - Facil & Equip Lease/Rent	26,827.03	11,350.35	15,476.68	57.69%	73,047.64	59,960.06	13,087.58	17.92%
2210 - Utilities	73,342.39	74,710.78	-1,368.39	-1.87%	817,785.82	832,002.56	-14,216.74	-1.74%
2230 - Professional Services	216,737.61	329,253.66	-112,516.05	-51.91%	1,818,036.31	2,009,780.03	-191,743.72	-10.55%
2240 - Reimbursable Costs	74,338.10	56,842.38	17,495.72	23.54%	643,833.91	369,817.63	274,016.28	42.56%
2250 - Advertising	5,303.70	2,050.00	3,253.70	61.35%	22,979.29	21,998.72	980.57	4.27%
2270 - Travel, Conf. & Meetings	3,338.22	466.09	2,872.13	86.04%	54,257.03	13,983.42	40,273.61	74.23%
2290 - Auto Allowance	5,015.54	4,721.74	293.80	5.86%	47,437.39	43,592.99	3,844.40	8.10%
2310 - City Attorney	194,702.02	0.00	194,702.02	100.00%	1,400,166.60	815,348.46	584,818.14	41.77%
2320 - City Attorney Allocation	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%
2330 - Police Services	1,118,742.68	1,061,363.88	57,378.80	5.13%	9,747,652.92	9,939,243.70	-191,590.78	-1.97%
2340 - Parking Lot Leases	3,958.53	3,719.23	239.30	6.05%	33,736.77	34,872.49	-1,135.72	-3.37%
2350 - Street Maintenance	151,856.74	59,918.77	91,937.97	60.54%	769,128.98	439,747.90	329,381.08	42.83%
2410 - Community Activities	31,736.78	13,702.31	18,034.47	56.83%	509,434.55	342,348.83	167,085.72	32.80%
2430 - Recreation Programs	8,914.88	6,830.26	2,084.62	23.38%	96,127.87	71,346.36	24,781.51	25.78%

FYTD Expenditures - March 2021 vs 2020

For the Period Ending 03/31/2021

ExpenseObject	March Variance				YTD Variance			
	2019-2020 March Activity	2020-2021 March Activity	Favorable / (Unfavorable)	Variance %	2019-2020 YTD Activity	2020-2021 YTD Activity	Favorable / (Unfavorable)	Variance %
2450 - Landscape Maintenance	96,161.19	39,024.35	57,136.84	59.42%	508,081.70	358,783.18	149,298.52	29.38%
2470 - Tree Maintenance	2,850.00	86,883.00	-84,033.00	-2,948.53%	390,058.76	428,108.00	-38,049.24	-9.75%
2490 - Street Sweeping	18,300.00	18,800.00	-500.00	-2.73%	159,964.65	148,390.00	11,574.65	7.24%
2510 - Storm Drains	62,203.27	1,782.19	60,421.08	97.13%	768,610.62	302,851.91	465,758.71	60.60%
2530 - Safety Lighting	15,040.04	37,003.74	-21,963.70	-146.03%	79,291.86	141,307.39	-62,015.53	-78.21%
2550 - Park Maintenance	173,294.85	69,919.14	103,375.71	59.65%	855,493.15	641,003.88	214,489.27	25.07%
2590 - Data Technology	3,333.85	12,812.36	-9,478.51	-284.31%	96,862.95	159,371.46	-62,508.51	-64.53%
2600 - Marketing	12,374.86	14,519.83	-2,144.97	-17.33%	39,169.44	39,069.74	99.70	0.25%
2999 - Operations Contingency	0.00	0.00	0.00	0.00%	0.00	86,740.00	-86,740.00	0.00%
ExpenseType 20 - Materials & Services Total:	2,400,266.57	1,992,966.04	407,300.53	16.97%	19,936,786.65	18,168,765.96	1,768,020.69	8.87%
ExpenseType: 30 - Capital Outlay								
3010 - Furniture & Equipment	21,008.88	0.00	21,008.88	100.00%	21,008.88	0.00	21,008.88	100.00%
ExpenseType 30 - Capital Outlay Total:	21,008.88	0.00	21,008.88	100.00%	21,008.88	0.00	21,008.88	100.00%
ExpenseType: 40 - Insurance								
4010 - Liability Insur Premiums	-81.00	-1,020.00	939.00	1,159.26%	381,533.01	479,584.24	-98,051.23	-25.70%
4030 - Property Insurance Premiums	0.00	0.00	0.00	0.00%	96,860.00	127,026.00	-30,166.00	-31.14%
4050 - Employee Bond Premiums	0.00	0.00	0.00	0.00%	1,100.00	1,155.00	-55.00	-5.00%
4110 - Workers' Compensation	0.00	0.00	0.00	0.00%	125,298.00	144,410.00	-19,112.00	-15.25%
4130 - Consulting/witness Fees	0.00	0.00	0.00	0.00%	13,072.50	0.00	13,072.50	100.00%
ExpenseType 40 - Insurance Total:	-81.00	-1,020.00	939.00	1,159.26%	617,863.51	752,175.24	-134,311.73	-21.74%
ExpenseType: 90 - Operating Transfers Out								
9050 - Tsfs Out - To Cap Impv Fund	0.00	0.00	0.00	0.00%	1,536,959.00	0.00	1,536,959.00	100.00%
ExpenseType 90 - Operating Transfers Out Total:	0.00	0.00	0.00	0.00%	1,536,959.00	0.00	1,536,959.00	100.00%
Fund 01 Total:	3,027,489.65	2,600,360.31	427,129.34	14.11%	28,526,495.93	25,195,607.92	3,330,888.01	11.68%
Total Surplus (Deficit):	-3,027,489.65	-2,600,360.31	427,129.34	14.11%	-28,526,495.93	-25,195,607.92	3,330,888.01	11.68%

Fund Summary

Fund	2019-2020	2020-2021	March Variance		2019-2020	2020-2021	YTD Variance	
	March Activity	March Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
01 - GENERAL	-3,027,489.65	-2,600,360.31	427,129.34	14.11%	-28,526,495.93	-25,195,607.92	3,330,888.01	11.68%
Total Surplus (Deficit):	-3,027,489.65	-2,600,360.31	427,129.34	14.11%	-28,526,495.93	-25,195,607.92	3,330,888.01	11.68%